

2022 Equalization Report



County of Ogemaw

County of Ogemaw

James (Randy) Booth, Director

Equalization Department

806 W. Houghton Avenue, Room 105, West Branch Mi. 48661

(989)-345-0328

Email: boothr@ocmi.us Fax (989) 345-4939

April 12, 2022

Ogemaw County Board of Commissioners
806 W. Houghton Ave.
West Branch, Mi. 48661

RE: 2022 Equalization Report

Dear Commissioners:

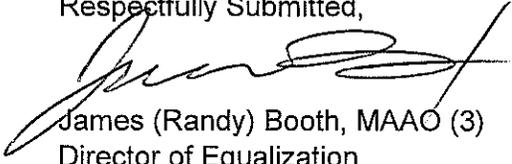
The Ogemaw County Equalization Department has prepared the attached report of values within the 14 townships and 2 cities in the county. The values as shown are extracted from the local governmental unit 2022 assessment rolls and have been equalized when necessary to compensate for any inequities between jurisdictions as required by Section 211.34 of the Michigan Compiled Laws.

The Analysis for Equalized Valuation (Form L-4023), has been completed for each township and city within the county. The resulting ending ratios from that analysis in most units fall between 49.00 and 50.00%, which is the standard set forth by the State Tax Commission to equalize a class as assessed. There are classes in 3 units that did not meet the required 49.00% to 50.00% standard. Therefore, it is recommended that \$98,439 value be added to the agricultural class in Horton Township, that \$103,787 value be subtracted from the commercial class in Horton Township, That, \$20,741 value be subtracted from the agricultural class in Logan Township, that \$231,919 be subtracted from the commercial class in the City of Rose City this year as part of the county equalization process.

The **2022** values as indicated by this report reflect a **7.646%** increase in equalized value overall when compared to the 2021 value. The total recommended county equalized value is One Billion, Two Hundred Five Million, Two Hundred Fifteen Thousand, Nine Hundred Dollars **(\$1,205,215,900)**. The Taxable Value has increased **5.31%** this year versus last years' report for a total of Nine Hundred Sixty-six Million, One Hundred Twenty-Five Thousand, Three Hundred Fifteen Dollars **(\$966,125,315)**.

I would like to take this opportunity to commend the Equalization Department staff and each of the county's assessing officers for their hard work and diligence, without which this report would not have been possible. This past year has been challenging as the State of Michigan has started implementing uniform cama data standards which have changed the codes we use for sales data entry, classes of property and taxable statuses. They have also began implementing new software to enter all of the reports the assessors and the equalization department have to submit.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "James Booth", written over the printed name.

James (Randy) Booth, MAAO (3)
Director of Equalization
County of Ogemaw

CERTIFICATION OF RECOMMENDED COUNTY EQUALIZED VALUATIONS BY EQUALIZATION DIRECTOR

This form is issued under the authority of MCL 211.148
Filing is mandatory

TO: State Tax Commission
FROM: Equalization Director of OGEMAW County
RE: State Assessor Certification of Preparer of the required Recommended County Equalized Valuations

The Recommended County Equalized Valuations for the above referenced county and year were prepared under my direct supervision and control in my role as Equalization Director.

I am certified as an assessor at the level required for the county by Michigan Compiled Laws 211.10d and the rules of the State Tax Commission.

The State Tax Commission requires a Level ^{MAAD} _____ State Assessor Certification for this county.

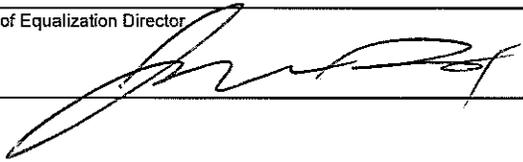
I am certified as a Level ^{MAAD} _____ State Certified Assessing Officer by the State Tax Commission.

The following are my total Recommended County Equalized Valuations for each separately equalized class of property in OGEMAW County:

Agricultural	<u>92,954,398</u>	Timber-Cutover	<u>0</u>
Commercial	<u>105,871,894</u>	Developmental	<u>0</u>
Industrial	<u>9,568,800</u>	Total Real Property	<u>1,132,208,362</u>
Residential	<u>923,813,270</u>	Personal Property	<u>73,007,538</u>
		Total Real and Personal Property	<u>1,205,215,900</u>

Please mail this form to the address below within fifteen days of submission of the Recommended County Equalized Valuations to the County Board of Commissioners.

Michigan Department of Treasury
Assessment and Certification Division
Local Assessment Review
P.O. Box 30790
Lansing, Michigan 48909

Signature of Equalization Director 	6082	Date 04/12/2022
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OGEMAW COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO ADOPT THE 2022 COUNTY EQUALIZATION REPORT

RESOLUTION NUMBER 22-____
ADOPTED _____

WHEREAS, the Equalization Department has examined the assessment rolls of the 14 townships and two cities within Ogemaw County to ascertain whether the real and personal property in the respective townships and cities has been equally and uniformly assessed; and

WHEREAS, based on its studies, the Equalization Department has presented the 2022 Equalization data that equalizes the townships' and cities' valuations, by adding to or deducting from the valuations of the said taxable property in the 14 townships and two cities, an amount which represents the true cash value; and

WHEREAS, the attached report is the result of the foregoing process.

THEREFORE, BE IT RESOLVED that the accompanying statements be, and the same hereby are, approved and adopted by the Ogemaw Board of Commissioners as the equalized value of all taxable property, both real and personal, for each of the 14 townships and two cities in Ogemaw County for real property values equalized at \$1,132,208,430 and personal property values equalized at \$73,007,538, for a total equalized value of real and personal property at \$1,205,215,968 pursuant to Section 34 of the General Property Tax Act, being MCL Section 211.34, as amended.

Personal and Real Property - TOTALS

L-4024

OGEMAW COUNTY 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		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
CHURCHILL TOWNSHIP	6,244.28	96,303,500	96,303,500	3,181,588	3,181,588	99,485,088	99,485,088
CUMMING TOWNSHIP	3,401.18	43,822,400	43,922,400	2,780,900	2,780,900	46,709,300	46,709,300
EDWARDS TOWNSHIP	5,156.76	69,429,670	69,429,670	2,551,900	2,551,900	71,981,570	71,981,570
FOSTER TOWNSHIP	1,295.69	62,849,800	62,849,800	4,206,400	4,206,400	67,056,200	67,056,200
GOODAR TOWNSHIP	825.38	33,935,600	33,935,600	953,500	953,500	34,889,100	34,889,100
HILL TOWNSHIP	4,642.68	160,432,900	160,432,900	2,998,700	2,998,700	163,431,600	163,431,600
HORTON TOWNSHIP	3,742.83	44,932,500	44,927,138	5,268,700	5,268,700	50,201,200	50,195,838
KLACKING TOWNSHIP	3,036.65	34,825,500	34,825,500	3,378,800	3,378,800	38,204,300	38,204,300
LOGAN TOWNSHIP	6,113.81	43,330,000	43,309,318	1,248,000	1,248,000	44,578,000	44,557,318
MILLS TOWNSHIP	3,280.76	136,336,900	136,336,900	5,156,400	5,156,400	141,493,300	141,493,300
OGEMAW TOWNSHIP	4,048.11	65,843,300	65,843,300	4,839,100	4,839,100	70,682,400	70,682,400
RICHLAND TOWNSHIP	7,809.60	51,609,000	51,609,000	2,085,500	2,085,500	53,694,500	53,694,500
ROSE TOWNSHIP	3,362.23	65,511,800	65,511,800	3,054,950	3,054,950	68,566,750	68,566,750
WEST BRANCH TOWNSHIP	5,405.16	140,369,000	140,369,000	24,732,500	24,732,500	165,101,500	165,101,500
CITY OF ROSE CITY	63.92	13,226,300	12,994,404	2,374,550	2,374,550	15,600,850	15,368,954
CITY OF WEST BRANCH	129.95	69,608,200	69,608,200	4,190,050	4,190,050	73,798,250	73,798,250
Totals for County	58,339.63	1,132,466,370	1,132,208,430	73,007,538	73,007,538	1,205,473,908	1,205,215,968

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OGEMAW COUNTY COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of 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. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 199 of 1974; P.A. 385 of 1994; P.A. 224 of 1995; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State of Michigan.

Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

Equalized Valuations - REAL

L-4024

OGEMAW COUNTY County

Statement of acreage and valuation in the year 2022 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Equalized by County Board of Commissioners							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
CHURCHILL TOWNSHIP	16,120,700	2,149,800	110,700	77,922,300	0	0	96,303,500
CUMMING TOWNSHIP	6,638,600	2,773,500	189,900	34,320,400	0	0	43,922,400
EDWARDS TOWNSHIP	19,025,200	492,600	404,200	49,507,670	0	0	69,429,670
FOSTER TOWNSHIP	0	543,800	120,500	62,185,500	0	0	62,849,800
GOODAR TOWNSHIP	0	183,200	82,700	33,669,700	0	0	33,935,600
HILL TOWNSHIP	1,851,800	1,613,500	0	155,957,600	0	0	160,432,900
HORTON TOWNSHIP	4,332,333	1,984,905	768,000	37,841,900	0	0	44,927,138
KLACKING TOWNSHIP	3,686,300	592,700	0	30,546,600	0	0	34,825,500
LOGAN TOWNSHIP	13,276,718	872,100	11,500	29,149,000	0	0	43,309,318
MILLS TOWNSHIP	1,136,100	3,997,400	166,800	131,036,600	0	0	136,336,900
OGEMAW TOWNSHIP	0	10,419,100	0	55,424,200	0	0	65,843,300
RICHLAND TOWNSHIP	13,827,300	887,600	851,800	36,042,500	0	0	51,609,000
ROSE TOWNSHIP	1,186,800	1,760,700	0	62,564,300	0	0	65,511,800
WEST BRANCH TOWNSHIP	11,872,600	39,077,700	2,783,800	86,634,900	0	0	140,369,000
CITY OF ROSE CITY	0	5,075,204	1,213,700	6,705,500	0	0	12,994,404
CITY OF WEST BRANCH	0	33,448,100	2,865,400	33,294,700	0	0	69,608,200
Total for County	92,954,451	105,871,909	9,568,800	923,813,270	0	0	1,132,208,430

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OGEMAW COUNTY COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of 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. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 199 of 1974; P.A. 385 of 1994; P.A. 224 of 1995; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State of Michigan.

Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

Assessed Valuations - REAL

OGEMAW COUNTY County

L-4024

Statement of acreage and valuation in the year 2022 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Assessed Valuations Approved by Boards of Review							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
CHURCHILL TOWNSH	16,120,700	2,149,800	110,700	77,922,300	0	0	96,303,500
CUMMING TOWNSHIP	6,638,600	2,773,500	189,900	34,320,400	0	0	43,922,400
EDWARDS TOWNSHIP	19,025,200	492,600	404,200	49,507,670	0	0	69,429,670
FOSTER TOWNSHIP	0	543,800	120,600	62,185,500	0	0	62,849,800
GOODAR TOWNSHIP	0	183,200	82,700	33,669,700	0	0	33,935,600
HILL TOWNSHIP	1,851,800	1,613,500	0	156,967,600	0	0	160,432,900
HORTON TOWNSHIP	4,233,900	2,088,700	768,000	37,841,900	0	0	44,932,500
KLACKING TOWNSHIP	3,686,300	592,700	0	30,546,500	0	0	34,825,500
LOGAN TOWNSHIP	13,297,400	872,100	11,500	29,149,000	0	0	43,330,000
MILLS TOWNSHIP	1,136,100	3,997,400	166,800	131,036,600	0	0	136,336,900
OGEMAW TOWNSHIP	0	10,419,100	0	55,424,200	0	0	65,843,300
RICHLAND TOWNSHIP	13,827,300	887,600	851,600	36,042,500	0	0	51,609,000
ROSE TOWNSHIP	1,186,800	1,760,700	0	62,564,300	0	0	65,511,800
WEST BRANCH TOWN	11,872,600	39,077,700	2,783,800	86,634,900	0	0	140,369,000
CITY OF ROSE CITY	0	5,307,100	1,213,700	6,705,500	0	0	13,226,300
CITY OF WEST BRANC	0	33,448,100	2,865,400	33,294,700	0	0	69,608,200
Total for County	92,876,700	106,207,600	9,568,800	923,813,270	0	0	1,132,466,370

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OGEMAW COUNTY COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of 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. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 199 of 1974; P.A. 385 of 1994; P.A. 224 of 1995; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the

Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

OGEMAW COUNTY

2022

Summary of Assessed/Recommended Equalized Valuations

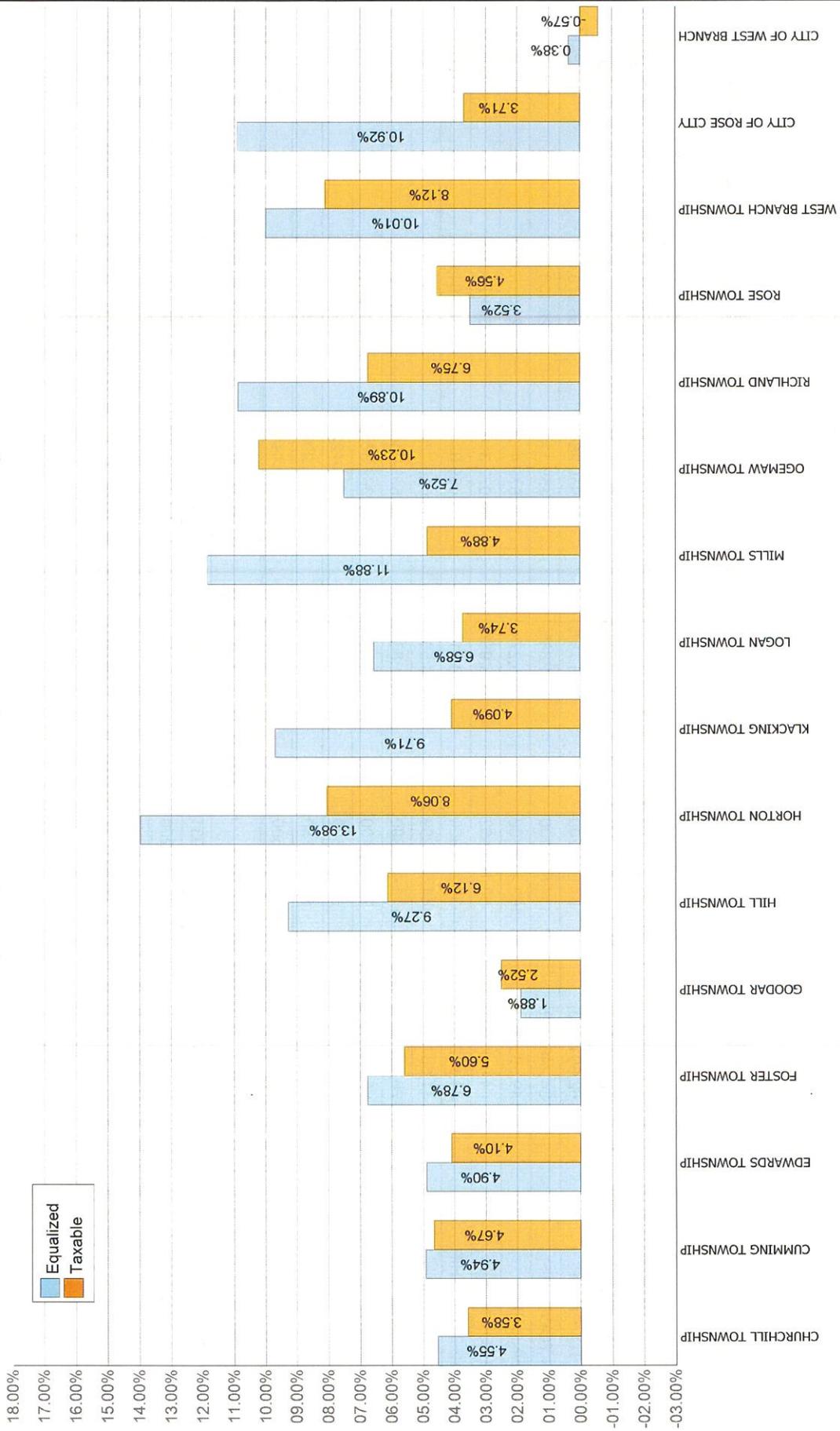
Unit	2022 Parcel Count	2021 Board of Review Assessed	2022 Board of Review Assessed	Percent Change From Previous Year	2021 State Equalized Value	2022 Tentative Equalized Value	Percent Change From Previous Year	Percent of Total Equalized Value
TOWNSHIPS								
CHURCHILL TOWNSHIP	1,887	95,158,879	99,485,088	4.55%	95,158,879	99,485,088	4.55%	8.25%
CUMMING TOWNSHIP	876	44,512,500	46,709,300	4.94%	44,512,500	46,709,300	4.94%	3.88%
EDWARDS TOWNSHIP	1,366	68,618,843	71,981,570	4.90%	68,618,843	71,981,570	4.90%	5.97%
FOSTER TOWNSHIP	1,718	62,801,300	67,056,200	6.78%	62,801,300	67,056,200	6.78%	5.56%
GOODAR TOWNSHIP	901	34,246,200	34,889,100	1.88%	34,246,200	34,889,100	1.88%	2.89%
HILL TOWNSHIP	3,545	149,562,200	163,431,600	9.27%	149,562,200	163,431,600	9.27%	13.56%
HORTON TOWNSHIP	953	44,037,300	50,201,200	14.00%	44,037,300	50,195,852	13.98%	4.16%
KLACKING TOWNSHIP	703	34,822,000	38,204,300	9.71%	34,822,000	38,204,300	9.71%	3.17%
LOGAN TOWNSHIP	885	41,807,700	44,578,000	6.63%	41,807,700	44,557,259	6.58%	3.70%
MILLS TOWNSHIP	5,709	126,465,300	141,493,300	11.88%	126,465,300	141,493,300	11.88%	11.74%
OGEMAW TOWNSHIP	1,124	65,739,748	70,682,400	7.52%	65,739,748	70,682,400	7.52%	5.86%
RICHLAND TOWNSHIP	1,495	52,376,600	58,078,600	10.89%	52,376,600	58,078,600	10.89%	4.82%
ROSE TOWNSHIP	1,735	66,237,550	68,566,750	3.52%	66,237,550	68,566,750	3.52%	5.69%
WEST BRANCH TOWNSHIP	2,206	150,075,500	165,101,500	10.01%	150,075,500	165,101,500	10.01%	13.70%
CITIES								
CITY OF ROSE CITY	455	13,855,800	15,600,850	12.59%	13,855,800	15,368,931	10.92%	1.28%
CITY OF WEST BRANCH	1,398	73,519,300	73,798,250	0.38%	73,519,300	73,798,250	0.38%	6.12%
GRAND TOTAL	25,947	1,119,614,720	1,205,473,908	7.67%	1,119,614,720	1,205,215,900	7.65%	100.00%
VILLAGES								
PRESCOTT VILLAGE	248	4,222,000	4,384,100	3.84%	4,222,000	4,384,100	3.84%	0.36%
TOTAL VILLAGES	248	4,222,000	4,384,100	3.70%	4,222,000	4,384,100	3.70%	0.36%

OGEMAW COUNTY

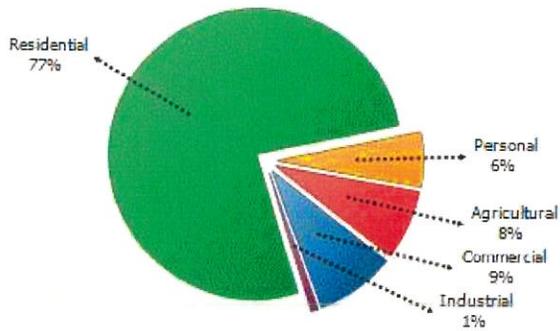
Percent Change - 2021 to 2022
Includes New, Loss and Adjustment
By Local Unit

Unit	2021 Equalized Value	2022 Equalized Value	C.E.V. % Change	2021 Taxable Value	2022 Taxable Value	Taxable % Change
TOWNSHIPS						
CHURCHILL TOWNSHIP	95,158,879	99,485,088	4.55%	79,469,782	82,314,941	3.58%
CUMMING TOWNSHIP	44,512,500	46,709,300	4.94%	34,437,808	36,044,518	4.67%
EDWARDS TOWNSHIP	68,618,843	71,981,570	4.90%	53,631,949	55,829,783	4.10%
FOSTER TOWNSHIP	62,801,300	67,056,200	6.78%	53,956,264	56,978,616	5.60%
GOODAR TOWNSHIP	34,246,200	34,889,100	1.88%	27,459,118	28,150,544	2.52%
HILL TOWNSHIP	149,562,200	163,431,600	9.27%	121,572,412	129,015,800	6.12%
HORTON TOWNSHIP	44,037,300	50,195,852	13.98%	36,022,316	38,925,279	8.06%
KLACKING TOWNSHIP	34,822,000	38,204,300	9.71%	29,489,021	30,694,942	4.09%
LOGAN TOWNSHIP	41,807,700	44,557,259	6.58%	30,010,739	31,134,171	3.74%
MILLS TOWNSHIP	126,465,300	141,493,300	11.88%	110,693,736	116,090,404	4.88%
OGEMAW TOWNSHIP	65,739,748	70,682,400	7.52%	51,387,865	56,645,911	10.23%
RICHLAND TOWNSHIP	48,154,600	53,694,500	11.50%	36,800,122	39,378,626	7.01%
ROSE TOWNSHIP	66,237,550	68,566,750	3.52%	53,053,998	55,470,854	4.56%
WEST BRANCH TOWNSHIP	150,075,500	165,101,500	10.01%	122,310,449	132,236,229	8.12%
CITIES						
CITY OF ROSE CITY	13,855,800	15,368,931	10.92%	12,442,506	12,904,337	3.71%
CITY OF WEST BRANCH	73,519,300	73,798,250	0.38%	64,677,396	64,310,360	-0.57%
VILLAGES						
PRESCOTT VILLAGE	4,222,000	4,384,100	3.84%	3,807,915	3,971,094	4.29%

Arranged by Local Unit Equalized Value Change

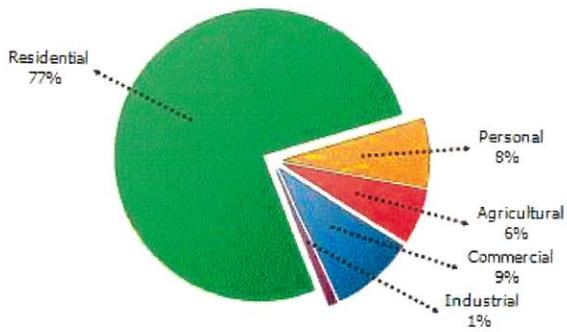


Equalized Value by Class



Agricultural (8%) 92,954,398	Personal (6%) 73,007,538
Commercial (9%) 105,871,894	
Industrial (1%) 9,568,800	
Residential (77%) 923,813,270	
Timber-Cutover (0%) 0	
Developmental (0%) 0	

Taxable Value by Class



Agricultural (6%) 57,866,691	Personal (8%) 72,654,673
Commercial (9%) 87,826,712	
Industrial (1%) 8,614,910	
Residential (77%) 739,162,329	
Timber-Cutover (0%) 0	
Developmental (0%) 0	

2022 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of P.A. 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

COUNTY OGEMAW COUNTY CITY OR TOWNSHIP OGEMAW COUNTY

REAL PROPERTY	Parcel Count	2021 Board of Review	Loss	(+ / -) Adjustment	New	2022 Board of Review	Does Not Cross Foot (*)
100 Agricultural	973	92,856,200	1,084,500	177,200	927,800	92,876,700	
200 Commercial	761	106,141,100	3,330,000	4,700	3,391,800	106,207,600	
300 Industrial	92	8,480,000	0	-250,200	1,339,000	9,568,800	
400 Residential	22,984	846,641,591	9,188,112	71,400,691	14,959,100	923,813,270	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	24,810	1,054,118,891	13,602,612	71,332,391	20,617,700	1,132,466,370	
PERSONAL PROPERTY	Parcel Count	2021 Board of Review	Loss	(+ / -) Adjustment	New	2022 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	978	11,448,055	1,878,180	0	2,373,132	11,943,007	
350 Industrial	29	1,933,000	303,550	0	3,764,000	5,393,450	
450 Residential	0	0	0	0	0	0	
550 Utility	113	52,114,774	833,126	0	4,389,433	55,671,081	
850 TOTAL PERSONAL	1,120	65,495,829	3,014,856	0	10,526,565	73,007,538	
TOTAL REAL & PERSONAL	25,930	1,119,614,720	16,617,468	71,332,391	31,144,265	1,205,473,908	

CERTIFICATION

Assessor Printed Name	Certificate Number
Assessor Officer Signature	Date 04/08/2022

The completed form must be signed by the local unit assessor who is the assessor of record with the State Tax Commission.

The form may be submitted in one of the following manners:

- 1) Mail the ORIGINAL completed form, with the ORIGINAL assessor of record signature to the State Tax Commission, PO Box 30471, Lansing, MI 48909
- 2) Email the completed form with the assessor of record signature to Equalization@michigan.gov

The assessor must submit the first copy of the completed form to the County Equalization Department. The form is to be re-viewed and approved by County Equalization.

If there are errors found by County Equalization, the errors are to be corrected and a revised copy is to be immediately submitted to the State Tax Commission.

The assessor of record must retain a copy of the completed form.

If after submitting the completed form to the State Tax Commission and County Equalization, the assessor of record discovers there are errors within the form, the assessor of record shall correct the form and submit the revised copy to the County Equalization Department. The revised form must be identifying as a revised copy. Once the revised copy is reviewed and approved by County Equalization, the revised copy must be immediately submitted to the State Tax Commission.

NOT A REQUIRED STATE REPORT

04/08/2022 02:10 PM
Db: Ogemaw County 2022

2022

This report will not crossfoot

L-4022-TAXABLE

COUNTY OGEMAW COUNTY

CITY OR TOWNSHIP OGEMAW COUNTY

REAL PROPERTY		2021 Board of Review	Losses	(+/-) Adjustment	Additions	2022 Board of Review
	Count					
101 Agricultural	973	56,124,475	171,723	1,989,652	79,761	57,866,691
201 Commercial	761	85,981,245	503,716	-323,606	3,176,900	87,826,712
301 Industrial	92	7,160,852	0	196,661	1,119,028	8,614,910
401 Residential	22,984	703,074,151	2,320,145	36,499,027	6,985,303	739,162,329
501 Timber - Cutover	0	0	0	0	0	0
601 Developmental	0	0	0	0	0	0
800 TOTAL REAL	24,810	852,340,723	2,995,584	38,361,734	11,360,992	893,470,642
PERSONAL PROPERTY		2021 Board of Review	Losses	(+/-) Adjustment	Additions	2022 Board of Review
	Count					
151 Agricultural	0	0	0	0	0	0
251 Commercial	978	11,448,055	2,136,491	-851,306	3,534,549	11,943,007
351 Industrial	29	1,933,000	284,450	-131,900	3,876,800	5,393,450
451 Residential	0	0	0	0	0	0
551 Utility	113	51,693,703	1,448,504	-686,839	5,759,856	55,318,216
850 TOTAL PERSONAL	1,120	65,074,758	3,869,445	-1,670,045	13,171,205	72,654,673
TOTAL REAL & PERSONAL	25,930	917,415,481	6,865,029	36,691,689	24,532,197	966,125,315
TOTAL TAX EXEMPT	778					

2022 Ogemaw County Assessors of Record

Churchill Twp.	Zachary Vanwormer MCAO
Cumming Twp.	Allison Thompson MAAO
Edwards Twp.	Zachary Vanwormer MCAO
Foster Twp.	Allison Thompson MAAO
Goodar Twp.	Toni Brusch MAAO
Hill Twp.	Jim Vanwormer MCAO
Horton Twp.	Ronda Park MAAO
Klacking Twp.	Toni Brusch MAAO
Logan Twp.	Zachary Vanwormer MCAO
Mills Twp.	Toni Brusch MAAO
Ogemaw Twp.	Zachary Vanwormer MCAO
Richland Twp.	Keith Ponak MCAO
Rose Twp.	Jim Vanwormer MCAO
West Branch Twp.	Toni Brusch MAAO
Rose City	Zachary Vanwormer MCAO
City of West Branch	Jim Vanwormer MCAO
Ogemaw County Equalization	
Director	James(Randy) Booth MAAO
Document Specialist	Jozann Burgin MCAT
Appraiser	Missy Mayhew MCAO

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
100	REAL PROPERTY					
101	Agricultural	134	15,912,900	49.47	32,166,768	
102	LOSS		700	49.47	1,415	
103	SUBTOTAL		15,912,200	49.47	32,165,353	
104	ADJUSTMENT		161,700			
105	SUBTOTAL		16,073,900	49.97	32,165,353	
106	NEW		46,800	49.97	93,656	
107					0	
108	TOTAL Agricultural	133	16,120,700	49.97	32,259,009	
109	Computed 50% of TCV Agricultural		16,129,505			16,120,700
	Computed Factor =	1.00000				
200	REAL PROPERTY					
201	Commercial	31	2,199,200	50.98	4,313,849	
202	LOSS		0	50.98	0	
203	SUBTOTAL		2,199,200	50.98	4,313,849	
204	ADJUSTMENT		-49,400			
205	SUBTOTAL		2,149,800	49.83	4,313,849	
206	NEW		0	49.83	0	
207					0	
208	TOTAL Commercial	31	2,149,800	49.83	4,313,849	
209	Computed 50% of TCV Commercial		2,156,925			2,149,800
	Computed Factor =	1.00000				
300	REAL PROPERTY					
301	Industrial	1	109,900	49.31	222,859	
302	LOSS		0	49.31	0	
303	SUBTOTAL		109,900	49.31	222,859	
304	ADJUSTMENT		800			
305	SUBTOTAL		110,700	49.67	222,859	
306	NEW		0	49.67	0	
307					0	
308	TOTAL Industrial	1	110,700	49.67	222,859	
309	Computed 50% of TCV Industrial		111,430			110,700
	Computed Factor =	1.00000				
400	REAL PROPERTY					
401	Residential	1,666	73,749,000	47.52	155,195,707	
402	LOSS		230,800	47.52	485,690	
403	SUBTOTAL		73,518,200	47.52	154,710,017	
404	ADJUSTMENT		3,774,500			
405	SUBTOTAL		77,292,700	49.96	154,710,017	
406	NEW		629,600	49.96	1,260,208	
407					0	
408	TOTAL Residential	1,665	77,922,300	49.96	155,970,225	
409	Computed 50% of TCV Residential		77,985,113			77,922,300
	Computed Factor =	1.00000				
500	REAL PROPERTY					
501	Timber-Cutover	0	0	50.00	0	
502	LOSS		0	50.00	0	
503	SUBTOTAL		0	50.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	50.00	0	
506	NEW		0	50.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	50.00	0	
509	Computed 50% of TCV Timber-Cutover		0			0
	Computed Factor =	1.00000				
600	REAL PROPERTY					
601	Developmental	0	0	50.00	0	
602	LOSS		0	50.00	0	
603	SUBTOTAL		0	50.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	50.00	0	
606	NEW		0	50.00	0	
607					0	
608	TOTAL Developmental	0	0	50.00	0	
609	Computed 50% of TCV Developmental		0			0
	Computed Factor =	1.00000				
800	TOTAL REAL	1,830	96,303,500	49.96	192,765,942	
809	Computed 50% of TCV REAL		96,382,971			96,303,500

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150 PERSONAL PROPERTY					
151 Ag. Personal	0	0	50.00	0	
152 LOSS		0	50.00	0	
153 SUBTOTAL		0	50.00	0	
154 ADJUSTMENT		0			
155 SUBTOTAL		0	50.00	0	
156 NEW		0	50.00	0	
157		0		0	
158 TOTAL Ag. Personal	0	0	50.00	0	

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250 PERSONAL PROPERTY					
251 Com. Personal	32	147,405	50.00	294,810	
252 LOSS		24,180	50.00	48,360	
253 SUBTOTAL		123,225	50.00	246,450	
254 ADJUSTMENT		0			
255 SUBTOTAL		123,225	50.00	246,450	
256 NEW		11,182	50.00	22,364	
257				0	
258 TOTAL Com. Personal	32	134,407	50.00	268,814	

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350 PERSONAL PROPERTY					
351 Ind. Personal	1	0	50.00	0	
352 LOSS		0	50.00	0	
353 SUBTOTAL		0	50.00	0	
354 ADJUSTMENT		0			
355 SUBTOTAL		0	50.00	0	
356 NEW		0	50.00	0	
357				0	
358 TOTAL Ind. Personal	1	0	50.00	0	

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450 PERSONAL PROPERTY					
451 Res. Personal	0	0	50.00	0	
452 LOSS		0	50.00	0	
453 SUBTOTAL		0	50.00	0	
454 ADJUSTMENT		0			
455 SUBTOTAL		0	50.00	0	
456 NEW		0	50.00	0	
457				0	
458 TOTAL Res. Personal	0	0	50.00	0	

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550 PERSONAL PROPERTY					
551 Util. Personal	5	3,040,474	50.00	6,080,948	
552 LOSS		26,876	50.00	53,752	
553 SUBTOTAL		3,013,598	50.00	6,027,196	
554 ADJUSTMENT		0			
555 SUBTOTAL		3,013,598	50.00	6,027,196	
556 NEW		33,583	50.00	67,166	
557				0	
558 TOTAL Util. Personal	5	3,047,181	50.00	6,094,362	

850 TOTAL PERSONAL	38	3,181,588	50.00	6,363,176	
859 Computed 50% of TCV PERSONAL		3,181,588	Recommended CEV PERSONAL		3,181,588
Computed Factor =	1.00000				
900 Total Real and Personal	1,868	99,485,088		199,129,118	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	50.00	0	
152	LOSS		0	50.00	0	
153	SUBTOTAL		0	50.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	50.00	0	
156	NEW		0	50.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	50.00	0	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	43	514,300	50.00	1,028,600	
252	LOSS		153,800	50.00	307,600	
253	SUBTOTAL		360,500	50.00	721,000	
254	ADJUSTMENT		0			
255	SUBTOTAL		360,500	50.00	721,000	
256	NEW		45,500	50.00	91,000	
257					0	
258	TOTAL Com. Personal	44	406,000	50.00	812,000	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	0	0	50.00	0	
352	LOSS		0	50.00	0	
353	SUBTOTAL		0	50.00	0	
354	ADJUSTMENT		0			
355	SUBTOTAL		0	50.00	0	
356	NEW		0	50.00	0	
357					0	
358	TOTAL Ind. Personal	0	0	50.00	0	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	50.00	0	
452	LOSS		0	50.00	0	
453	SUBTOTAL		0	50.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	50.00	0	
456	NEW		0	50.00	0	
457					0	
458	TOTAL Res. Personal	0	0	50.00	0	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	2	2,398,800	50.00	4,797,600	
552	LOSS		17,900	50.00	35,800	
553	SUBTOTAL		2,380,900	50.00	4,761,800	
554	ADJUSTMENT		0			
555	SUBTOTAL		2,380,900	50.00	4,761,800	
556	NEW		0	50.00	0	
557					0	
558	TOTAL Util. Personal	2	2,380,900	50.00	4,761,800	

850	TOTAL PERSONAL	46	2,786,900	50.00	5,573,800	
859	Computed 50% of TCV PERSONAL		2,786,900	Recommended CEV PERSONAL		2,786,900
	Computed Factor =	1.00000				
900	Total Real and Personal	861	46,709,300		93,766,270	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	50.00	0	
152	LOSS		0	50.00	0	
153	SUBTOTAL		0	50.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	50.00	0	
156	NEW		0	50.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	50.00	0	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	24	278,800	50.00	557,600	
252	LOSS		0	50.00	0	
253	SUBTOTAL		278,800	50.00	557,600	
254	ADJUSTMENT		0			
255	SUBTOTAL		278,800	50.00	557,600	
256	NEW		124,800	50.00	249,600	
257					0	
258	TOTAL Com. Personal	25	403,600	50.00	807,200	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	5	514,500	50.00	1,029,000	
352	LOSS		45,500	50.00	91,000	
353	SUBTOTAL		469,000	50.00	938,000	
354	ADJUSTMENT		0			
355	SUBTOTAL		469,000	50.00	938,000	
356	NEW		0	50.00	0	
357					0	
358	TOTAL Ind. Personal	5	469,000	50.00	938,000	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	50.00	0	
452	LOSS		0	50.00	0	
453	SUBTOTAL		0	50.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	50.00	0	
456	NEW		0	50.00	0	
457					0	
458	TOTAL Res. Personal	0	0	50.00	0	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	2	1,595,900	50.00	3,191,800	
552	LOSS		0	50.00	0	
553	SUBTOTAL		1,595,900	50.00	3,191,800	
554	ADJUSTMENT		0			
555	SUBTOTAL		1,595,900	50.00	3,191,800	
556	NEW		83,400	50.00	166,800	
557					0	
558	TOTAL Util. Personal	2	1,679,300	50.00	3,358,600	

850	TOTAL PERSONAL	32	2,551,900	50.00	5,103,800	
859	Computed 50% of TCV PERSONAL		2,551,900	Recommended CEV PERSONAL		2,551,900
	Computed Factor =	1.00000				
900	Total Real and Personal	1,350	71,981,570		144,487,632	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
100	REAL PROPERTY					
101	Agricultural	0	0	50.00	0	
102	LOSS		0	50.00	0	
103	SUBTOTAL		0	50.00	0	
104	ADJUSTMENT		0			
105	SUBTOTAL		0	50.00	0	
106	NEW		0	50.00	0	
107					0	
108	TOTAL Agricultural	0	0	50.00	0	
109	Computed 50% of TCV Agricultural		0	Recommended CEV Agricultural		0
	Computed Factor =	1.00000				
200	REAL PROPERTY					
201	Commercial	7	552,000	50.59	1,091,199	
202	LOSS		0	50.59	0	
203	SUBTOTAL		552,000	50.59	1,091,199	
204	ADJUSTMENT		-8,200			
205	SUBTOTAL		543,800	49.84	1,091,199	
206	NEW		0	49.84	0	
207					0	
208	TOTAL Commercial	7	543,800	49.84	1,091,199	
209	Computed 50% of TCV Commercial		545,600	Recommended CEV Commercial		543,800
	Computed Factor =	1.00000				
300	REAL PROPERTY					
301	Industrial	3	86,500	49.17	175,920	
302	LOSS		0	49.17	0	
303	SUBTOTAL		86,500	49.17	175,920	
304	ADJUSTMENT		900			
305	SUBTOTAL		87,400	49.68	175,920	
306	NEW		33,100	49.68	66,626	
307					0	
308	TOTAL Industrial	3	120,500	49.68	242,546	
309	Computed 50% of TCV Industrial		121,273	Recommended CEV Industrial		120,500
	Computed Factor =	1.00000				
400	REAL PROPERTY					
401	Residential	1,512	57,971,700	46.92	123,554,348	
402	LOSS		410,500	46.92	874,893	
403	SUBTOTAL		57,561,200	46.92	122,679,455	
404	ADJUSTMENT		3,420,400			
405	SUBTOTAL		60,981,600	49.71	122,679,455	
406	NEW		1,203,900	49.71	2,421,847	
407					0	
408	TOTAL Residential	1,511	62,185,500	49.71	125,101,302	
409	Computed 50% of TCV Residential		62,550,651	Recommended CEV Residential		62,185,500
	Computed Factor =	1.00000				
500	REAL PROPERTY					
501	Timber-Cutover	0	0	50.00	0	
502	LOSS		0	50.00	0	
503	SUBTOTAL		0	50.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	50.00	0	
506	NEW		0	50.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	50.00	0	
509	Computed 50% of TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
	Computed Factor =	1.00000				
600	REAL PROPERTY					
601	Developmental	0	0	50.00	0	
602	LOSS		0	50.00	0	
603	SUBTOTAL		0	50.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	50.00	0	
606	NEW		0	50.00	0	
607					0	
608	TOTAL Developmental	0	0	50.00	0	
609	Computed 50% of TCV Developmental		0	Recommended CEV Developmental		0
	Computed Factor =	1.00000				
800	TOTAL REAL	1,521	62,849,800	49.71	126,435,047	
809	Computed 50% of TCV REAL		63,217,524	Recommended CEV REAL		62,849,800

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	50.00	0	
152	LOSS		0	50.00	0	
153	SUBTOTAL		0	50.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	50.00	0	
156	NEW		0	50.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	50.00	0	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	23	98,200	50.00	196,400	
252	LOSS		15,000	50.00	30,000	
253	SUBTOTAL		83,200	50.00	166,400	
254	ADJUSTMENT		0			
255	SUBTOTAL		83,200	50.00	166,400	
256	NEW		75,000	50.00	150,000	
257					0	
258	TOTAL Com. Personal	24	158,200	50.00	316,400	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	0	0	50.00	0	
352	LOSS		0	50.00	0	
353	SUBTOTAL		0	50.00	0	
354	ADJUSTMENT		0			
355	SUBTOTAL		0	50.00	0	
356	NEW		0	50.00	0	
357					0	
358	TOTAL Ind. Personal	0	0	50.00	0	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	50.00	0	
452	LOSS		0	50.00	0	
453	SUBTOTAL		0	50.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	50.00	0	
456	NEW		0	50.00	0	
457					0	
458	TOTAL Res. Personal	0	0	50.00	0	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	10	4,092,900	50.00	8,185,800	
552	LOSS		173,700	50.00	347,400	
553	SUBTOTAL		3,919,200	50.00	7,838,400	
554	ADJUSTMENT		0			
555	SUBTOTAL		3,919,200	50.00	7,838,400	
556	NEW		129,000	50.00	258,000	
557					0	
558	TOTAL Util. Personal	10	4,048,200	50.00	8,096,400	

850	TOTAL PERSONAL	34	4,206,400	50.00	8,412,800	
859	Computed 50% of TCV PERSONAL		4,206,400	Recommended CEV PERSONAL		4,206,400
	Computed Factor =	1.00000				
900	Total Real and Personal	1,555	67,056,200		134,847,847	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
100	REAL PROPERTY					
101	Agricultural	0	0	50.00	0	
102	LOSS		0	50.00	0	
103	SUBTOTAL		0	50.00	0	
104	ADJUSTMENT		0			
105	SUBTOTAL		0	50.00	0	
106	NEW		0	50.00	0	
107					0	
108	TOTAL Agricultural	0	0	50.00	0	
109	Computed 50% of TCV Agricultural		0	Recommended CEV Agricultural		0
	Computed Factor = 1.00000					
200	REAL PROPERTY					
201	Commercial	8	272,400	45.78	595,020	
202	LOSS		101,400	45.78	221,494	
203	SUBTOTAL		171,000	45.78	373,526	
204	ADJUSTMENT		12,200			
205	SUBTOTAL		183,200	49.05	373,526	
206	NEW		0	49.05	0	
207					0	
208	TOTAL Commercial	7	183,200	49.05	373,526	
209	Computed 50% of TCV Commercial		186,763	Recommended CEV Commercial		183,200
	Computed Factor = 1.00000					
300	REAL PROPERTY					
301	Industrial	0	0	50.00	0	
302	LOSS		0	50.00	0	
303	SUBTOTAL		0	50.00	0	
304	ADJUSTMENT		0			
305	SUBTOTAL		0	50.00	0	
306	NEW		82,700	50.00	165,400	
307					0	
308	TOTAL Industrial	1	82,700	50.00	165,400	
309	Computed 50% of TCV Industrial		82,700	Recommended CEV Industrial		82,700
	Computed Factor = 1.00000					
400	REAL PROPERTY					
401	Residential	836	33,013,200	48.47	68,110,584	
402	LOSS		214,500	48.47	442,542	
403	SUBTOTAL		32,798,700	48.47	67,668,042	
404	ADJUSTMENT		618,600			
405	SUBTOTAL		33,417,300	49.38	67,668,042	
406	NEW		252,400	49.38	511,138	
407					0	
408	TOTAL Residential	835	33,669,700	49.38	68,179,180	
409	Computed 50% of TCV Residential		34,089,590	Recommended CEV Residential		33,669,700
	Computed Factor = 1.00000					
500	REAL PROPERTY					
501	Timber-Cutover	0	0	50.00	0	
502	LOSS		0	50.00	0	
503	SUBTOTAL		0	50.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	50.00	0	
506	NEW		0	50.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	50.00	0	
509	Computed 50% of TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
	Computed Factor = 1.00000					
600	REAL PROPERTY					
601	Developmental	0	0	50.00	0	
602	LOSS		0	50.00	0	
603	SUBTOTAL		0	50.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	50.00	0	
606	NEW		0	50.00	0	
607					0	
608	TOTAL Developmental	0	0	50.00	0	
609	Computed 50% of TCV Developmental		0	Recommended CEV Developmental		0
	Computed Factor = 1.00000					
800	TOTAL REAL	843	33,935,600	49.38	68,718,106	
809	Computed 50% of TCV REAL		34,359,053	Recommended CEV REAL		33,935,600

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150 PERSONAL PROPERTY					
151 Ag. Personal	0	0	50.00	0	
152 LOSS		0	50.00	0	
153 SUBTOTAL		0	50.00	0	
154 ADJUSTMENT		0			
155 SUBTOTAL		0	50.00	0	
156 NEW		0	50.00	0	
157				0	
158 TOTAL Ag. Personal	0	0	50.00	0	
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250 PERSONAL PROPERTY					
251 Com. Personal	15	118,800	50.00	237,600	
252 LOSS		58,500	50.00	117,000	
253 SUBTOTAL		60,300	50.00	120,600	
254 ADJUSTMENT		0			
255 SUBTOTAL		60,300	50.00	120,600	
256 NEW		27,700	50.00	55,400	
257				0	
258 TOTAL Com. Personal	13	88,000	50.00	176,000	
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350 PERSONAL PROPERTY					
351 Ind. Personal	1	18,700	50.00	37,400	
352 LOSS		1,800	50.00	3,600	
353 SUBTOTAL		16,900	50.00	33,800	
354 ADJUSTMENT		0			
355 SUBTOTAL		16,900	50.00	33,800	
356 NEW		0	50.00	0	
357				0	
358 TOTAL Ind. Personal	1	16,900	50.00	33,800	
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450 PERSONAL PROPERTY					
451 Res. Personal	0	0	50.00	0	
452 LOSS		0	50.00	0	
453 SUBTOTAL		0	50.00	0	
454 ADJUSTMENT		0			
455 SUBTOTAL		0	50.00	0	
456 NEW		0	50.00	0	
457				0	
458 TOTAL Res. Personal	0	0	50.00	0	
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550 PERSONAL PROPERTY					
551 Util. Personal	1	823,100	50.00	1,646,200	
552 LOSS		0	50.00	0	
553 SUBTOTAL		823,100	50.00	1,646,200	
554 ADJUSTMENT		0			
555 SUBTOTAL		823,100	50.00	1,646,200	
556 NEW		25,500	50.00	51,000	
557				0	
558 TOTAL Util. Personal	1	848,600	50.00	1,697,200	
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850 TOTAL PERSONAL	15	953,500	50.00	1,907,000	
859 Computed 50% of TCV PERSONAL		953,500	Recommended CEV PERSONAL		953,500
Computed Factor = 1.00000					
900 Total Real and Personal	858	34,889,100		70,625,106	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
100	REAL PROPERTY					
101	Agricultural	25	1,864,100	49.91	3,734,923	
102	LOSS		113,000	49.91	226,408	
103	SUBTOTAL		1,751,100	49.91	3,508,515	
104	ADJUSTMENT		-6,300			
105	SUBTOTAL		1,744,800	49.73	3,508,515	
106	NEW		107,000	49.73	215,162	
107					0	
108	TOTAL Agricultural	25	1,851,800	49.73	3,723,677	
109	Computed 50% of TCV Agricultural		1,861,839	Recommended CEV Agricultural		1,851,800
	Computed Factor = 1.00000					
200	REAL PROPERTY					
201	Commercial	22	1,834,400	47.56	3,857,023	
202	LOSS		274,000	47.56	576,114	
203	SUBTOTAL		1,560,400	47.56	3,280,909	
204	ADJUSTMENT		53,100			
205	SUBTOTAL		1,613,500	49.18	3,280,909	
206	NEW		0	49.18	0	
207					0	
208	TOTAL Commercial	20	1,613,500	49.18	3,280,909	
209	Computed 50% of TCV Commercial		1,640,455	Recommended CEV Commercial		1,613,500
	Computed Factor = 1.00000					
300	REAL PROPERTY					
301	Industrial	0	0	50.00	0	
302	LOSS		0	50.00	0	
303	SUBTOTAL		0	50.00	0	
304	ADJUSTMENT		0			
305	SUBTOTAL		0	50.00	0	
306	NEW		0	50.00	0	
307					0	
308	TOTAL Industrial	0	0	50.00	0	
309	Computed 50% of TCV Industrial		0	Recommended CEV Industrial		0
	Computed Factor = 1.00000					
400	REAL PROPERTY					
401	Residential	3,457	143,299,500	45.74	313,291,430	
402	LOSS		1,682,500	45.74	3,678,400	
403	SUBTOTAL		141,617,000	45.74	309,613,030	
404	ADJUSTMENT		12,140,300			
405	SUBTOTAL		153,757,300	49.66	309,613,030	
406	NEW		3,210,300	49.66	6,464,559	
407					0	
408	TOTAL Residential	3,439	156,967,600	49.66	316,077,589	
409	Computed 50% of TCV Residential		158,038,795	Recommended CEV Residential		156,967,600
	Computed Factor = 1.00000					
500	REAL PROPERTY					
501	Timber-Cutover	0	0	50.00	0	
502	LOSS		0	50.00	0	
503	SUBTOTAL		0	50.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	50.00	0	
506	NEW		0	50.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	50.00	0	
509	Computed 50% of TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
	Computed Factor = 1.00000					
600	REAL PROPERTY					
601	Developmental	0	0	50.00	0	
602	LOSS		0	50.00	0	
603	SUBTOTAL		0	50.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	50.00	0	
606	NEW		0	50.00	0	
607					0	
608	TOTAL Developmental	0	0	50.00	0	
609	Computed 50% of TCV Developmental		0	Recommended CEV Developmental		0
	Computed Factor = 1.00000					
800	TOTAL REAL	3,484	160,432,900	49.66	323,082,175	
809	Computed 50% of TCV REAL		161,541,088	Recommended CEV REAL		160,432,900

COUNTY: 65- OGEMAW COUNTY

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	50.00	0	
152	LOSS		0	50.00	0	
153	SUBTOTAL		0	50.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	50.00	0	
156	NEW		0	50.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	50.00	0	
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250	PERSONAL PROPERTY					
251	Com. Personal	34	113,100	50.00	226,200	
252	LOSS		200	50.00	400	
253	SUBTOTAL		112,900	50.00	225,800	
254	ADJUSTMENT		0			
255	SUBTOTAL		112,900	50.00	225,800	
256	NEW		19,500	50.00	39,000	
257					0	
258	TOTAL Com. Personal	32	132,400	50.00	264,800	
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350	PERSONAL PROPERTY					
351	Ind. Personal	0	0	50.00	0	
352	LOSS		0	50.00	0	
353	SUBTOTAL		0	50.00	0	
354	ADJUSTMENT		0			
355	SUBTOTAL		0	50.00	0	
356	NEW		0	50.00	0	
357					0	
358	TOTAL Ind. Personal	0	0	50.00	0	
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450	PERSONAL PROPERTY					
451	Res. Personal	0	0	50.00	0	
452	LOSS		0	50.00	0	
453	SUBTOTAL		0	50.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	50.00	0	
456	NEW		0	50.00	0	
457					0	
458	TOTAL Res. Personal	0	0	50.00	0	
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550	PERSONAL PROPERTY					
551	Util. Personal	3	2,451,100	50.00	4,902,200	
552	LOSS		5,800	50.00	11,600	
553	SUBTOTAL		2,445,300	50.00	4,890,600	
554	ADJUSTMENT		0			
555	SUBTOTAL		2,445,300	50.00	4,890,600	
556	NEW		421,000	50.00	842,000	
557					0	
558	TOTAL Util. Personal	3	2,866,300	50.00	5,732,600	
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850	TOTAL PERSONAL	35	2,998,700	50.00	5,997,400	
859	Computed 50% of TCV PERSONAL		2,998,700	Recommended CEV PERSONAL		2,998,700
	Computed Factor = 1.00000					
900	Total Real and Personal	3,519	163,431,600		329,079,575	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
100	REAL PROPERTY					
101	Agricultural	43	4,222,800	47.70	8,852,830	
102	LOSS		100,200	47.70	210,063	
103	SUBTOTAL		4,122,600	47.70	8,642,767	
104	ADJUSTMENT		100,600			
105	SUBTOTAL		4,223,200	48.86	8,642,767	
106	NEW		10,700	48.86	21,899	
107					0	
108	TOTAL Agricultural	39	4,233,900	48.86	8,664,666	
109	Computed 50% of TCV Agricultural		4,332,333	Recommended CEV Agricultural		4,332,333
	Computed Factor =	1.02325				
200	REAL PROPERTY					
201	Commercial	18	1,922,200	49.15	3,910,885	
202	LOSS		0	49.15	0	
203	SUBTOTAL		1,922,200	49.15	3,910,885	
204	ADJUSTMENT		135,500			
205	SUBTOTAL		2,057,700	52.61	3,910,885	
206	NEW		31,000	52.61	58,924	
207					0	
208	TOTAL Commercial	19	2,088,700	52.61	3,969,809	
209	Computed 50% of TCV Commercial		1,984,905	Recommended CEV Commercial		1,984,905
	Computed Factor =	0.95031				
300	REAL PROPERTY					
301	Industrial	10	756,700	54.26	1,394,582	
302	LOSS		0	54.26	0	
303	SUBTOTAL		756,700	54.26	1,394,582	
304	ADJUSTMENT		-62,000			
305	SUBTOTAL		694,700	49.81	1,394,582	
306	NEW		73,300	49.81	147,159	
307					0	
308	TOTAL Industrial	10	768,000	49.81	1,541,741	
309	Computed 50% of TCV Industrial		770,871	Recommended CEV Industrial		768,000
	Computed Factor =	1.00000				
400	REAL PROPERTY					
401	Residential	817	33,011,800	43.35	76,151,788	
402	LOSS		519,300	43.35	1,197,924	
403	SUBTOTAL		32,492,500	43.35	74,953,864	
404	ADJUSTMENT		4,395,100			
405	SUBTOTAL		36,887,600	49.21	74,953,864	
406	NEW		954,300	49.21	1,939,240	
407					0	
408	TOTAL Residential	810	37,841,900	49.21	76,893,104	
409	Computed 50% of TCV Residential		38,446,552	Recommended CEV Residential		37,841,900
	Computed Factor =	1.00000				
500	REAL PROPERTY					
501	Timber-Cutover	0	0	50.00	0	
502	LOSS		0	50.00	0	
503	SUBTOTAL		0	50.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	50.00	0	
506	NEW		0	50.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	50.00	0	
509	Computed 50% of TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
	Computed Factor =	1.00000				
600	REAL PROPERTY					
601	Developmental	0	0	50.00	0	
602	LOSS		0	50.00	0	
603	SUBTOTAL		0	50.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	50.00	0	
606	NEW		0	50.00	0	
607					0	
608	TOTAL Developmental	0	0	50.00	0	
609	Computed 50% of TCV Developmental		0	Recommended CEV Developmental		0
	Computed Factor =	1.00000				
800	TOTAL REAL	878	44,932,500	49.34	91,069,320	
809	Computed 50% of TCV REAL		45,534,660	Recommended CEV REAL		44,927,138

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150 PERSONAL PROPERTY					
151 Ag. Personal	0	0	50.00	0	
152 LOSS		0	50.00	0	
153 SUBTOTAL		0	50.00	0	
154 ADJUSTMENT		0			
155 SUBTOTAL		0	50.00	0	
156 NEW		0	50.00	0	
157				0	
158 TOTAL Ag. Personal	0	0	50.00	0	

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250 PERSONAL PROPERTY					
251 Com. Personal	23	268,500	50.00	537,000	
252 LOSS		29,900	50.00	59,800	
253 SUBTOTAL		238,600	50.00	477,200	
254 ADJUSTMENT		0			
255 SUBTOTAL		238,600	50.00	477,200	
256 NEW		70,100	50.00	140,200	
257				0	
258 TOTAL Com. Personal	24	308,700	50.00	617,400	

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350 PERSONAL PROPERTY					
351 Ind. Personal	2	600	50.00	1,200	
352 LOSS		0	50.00	0	
353 SUBTOTAL		600	50.00	1,200	
354 ADJUSTMENT		0			
355 SUBTOTAL		600	50.00	1,200	
356 NEW		0	50.00	0	
357				0	
358 TOTAL Ind. Personal	2	600	50.00	1,200	

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450 PERSONAL PROPERTY					
451 Res. Personal	0	0	50.00	0	
452 LOSS		0	50.00	0	
453 SUBTOTAL		0	50.00	0	
454 ADJUSTMENT		0			
455 SUBTOTAL		0	50.00	0	
456 NEW		0	50.00	0	
457				0	
458 TOTAL Res. Personal	0	0	50.00	0	

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550 PERSONAL PROPERTY					
551 Util. Personal	5	3,854,700	50.00	7,709,400	
552 LOSS		3,600	50.00	7,200	
553 SUBTOTAL		3,851,100	50.00	7,702,200	
554 ADJUSTMENT		0			
555 SUBTOTAL		3,851,100	50.00	7,702,200	
556 NEW		1,108,300	50.00	2,216,600	
557				0	
558 TOTAL Util. Personal	5	4,959,400	50.00	9,918,800	

850 TOTAL PERSONAL	31	5,268,700	50.00	10,537,400	
859 Computed 50% of TCV PERSONAL		5,268,700	Recommended CEV PERSONAL		5,268,700
Computed Factor =	1.00000				
900 Total Real and Personal	909	50,201,200		101,606,720	

100	REAL PROPERTY		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
101	Agricultural		45	3,511,100	49.39	7,108,929	
102	LOSS			4,900	49.39	9,921	
103	SUBTOTAL			3,506,200	49.39	7,099,008	
104	ADJUSTMENT			28,500			
105	SUBTOTAL			3,534,700	49.79	7,099,008	
106	NEW			151,600	49.79	304,479	
107						0	
108	TOTAL Agricultural		47	3,686,300	49.79	7,403,487	
109	Computed 50% of TCV Agricultural			3,701,744	Recommended CEV Agricultural		3,686,300
	Computed Factor =		1.00000				
200	REAL PROPERTY		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
201	Commercial		16	552,000	46.39	1,189,912	
202	LOSS			0	46.39	0	
203	SUBTOTAL			552,000	46.39	1,189,912	
204	ADJUSTMENT			40,700			
205	SUBTOTAL			592,700	49.81	1,189,912	
206	NEW			0	49.81	0	
207						0	
208	TOTAL Commercial		16	592,700	49.81	1,189,912	
209	Computed 50% of TCV Commercial			594,956	Recommended CEV Commercial		592,700
	Computed Factor =		1.00000				
300	REAL PROPERTY		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
301	Industrial		0	0	50.00	0	
302	LOSS			0	50.00	0	
303	SUBTOTAL			0	50.00	0	
304	ADJUSTMENT			0			
305	SUBTOTAL			0	50.00	0	
306	NEW			0	50.00	0	
307						0	
308	TOTAL Industrial		0	0	50.00	0	
309	Computed 50% of TCV Industrial			0	Recommended CEV Industrial		0
	Computed Factor =		1.00000				
400	REAL PROPERTY		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
401	Residential		596	27,361,800	44.57	61,390,621	
402	LOSS			420,400	44.57	943,235	
403	SUBTOTAL			26,941,400	44.57	60,447,386	
404	ADJUSTMENT			3,047,400			
405	SUBTOTAL			29,988,800	49.61	60,447,386	
406	NEW			557,700	49.61	1,124,169	
407						0	
408	TOTAL Residential		594	30,546,500	49.61	61,571,555	
409	Computed 50% of TCV Residential			30,785,778	Recommended CEV Residential		30,546,500
	Computed Factor =		1.00000				
500	REAL PROPERTY		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
501	Timber-Cutover		0	0	50.00	0	
502	LOSS			0	50.00	0	
503	SUBTOTAL			0	50.00	0	
504	ADJUSTMENT			0			
505	SUBTOTAL			0	50.00	0	
506	NEW			0	50.00	0	
507						0	
508	TOTAL Timber-Cutover		0	0	50.00	0	
509	Computed 50% of TCV Timber-Cutover			0	Recommended CEV Timber-Cutover		0
	Computed Factor =		1.00000				
600	REAL PROPERTY		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
601	Developmental		0	0	50.00	0	
602	LOSS			0	50.00	0	
603	SUBTOTAL			0	50.00	0	
604	ADJUSTMENT			0			
605	SUBTOTAL			0	50.00	0	
606	NEW			0	50.00	0	
607						0	
608	TOTAL Developmental		0	0	50.00	0	
609	Computed 50% of TCV Developmental			0	Recommended CEV Developmental		0
	Computed Factor =		1.00000				
800	TOTAL REAL		657	34,825,500	49.63	70,164,954	
809	Computed 50% of TCV REAL			35,082,477	Recommended CEV REAL		34,825,500

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150 PERSONAL PROPERTY					
151 Ag. Personal	0	0	50.00	0	
152 LOSS		0	50.00	0	
153 SUBTOTAL		0	50.00	0	
154 ADJUSTMENT		0			
155 SUBTOTAL		0	50.00	0	
156 NEW		0	50.00	0	
157				0	
158 TOTAL Ag. Personal	0	0	50.00	0	
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250 PERSONAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
251 Com. Personal	14	0	50.00	0	
252 LOSS		0	50.00	0	
253 SUBTOTAL		0	50.00	0	
254 ADJUSTMENT		0			
255 SUBTOTAL		0	50.00	0	
256 NEW		0	50.00	0	
257				0	
258 TOTAL Com. Personal	14	0	50.00	0	
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350 PERSONAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
351 Ind. Personal	0	0	50.00	0	
352 LOSS		0	50.00	0	
353 SUBTOTAL		0	50.00	0	
354 ADJUSTMENT		0			
355 SUBTOTAL		0	50.00	0	
356 NEW		0	50.00	0	
357				0	
358 TOTAL Ind. Personal	0	0	50.00	0	
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450 PERSONAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
451 Res. Personal	0	0	50.00	0	
452 LOSS		0	50.00	0	
453 SUBTOTAL		0	50.00	0	
454 ADJUSTMENT		0			
455 SUBTOTAL		0	50.00	0	
456 NEW		0	50.00	0	
457				0	
458 TOTAL Res. Personal	0	0	50.00	0	
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550 PERSONAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
551 Util. Personal	7	3,397,100	50.00	6,794,200	
552 LOSS		34,800	50.00	69,600	
553 SUBTOTAL		3,362,300	50.00	6,724,600	
554 ADJUSTMENT		0			
555 SUBTOTAL		3,362,300	50.00	6,724,600	
556 NEW		16,500	50.00	33,000	
557				0	
558 TOTAL Util. Personal	7	3,378,800	50.00	6,757,600	
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850 TOTAL PERSONAL	21	3,378,800	50.00	6,757,600	
859 Computed 50% of TCV PERSONAL		3,378,800	Recommended CEV PERSONAL		3,378,800
Computed Factor =	1.00000				
900 Total Real and Personal	678	38,204,300		76,922,554	

COUNTY: 65- OGEMAW COUNTY

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150 PERSONAL PROPERTY					
151 Ag. Personal	0	0	50.00	0	
152 LOSS		0	50.00	0	
153 SUBTOTAL		0	50.00	0	
154 ADJUSTMENT		0			
155 SUBTOTAL		0	50.00	0	
156 NEW		0	50.00	0	
157				0	
158 TOTAL Ag. Personal	0	0	50.00	0	

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250 PERSONAL PROPERTY					
251 Com. Personal	24	113,400	50.00	226,800	
252 LOSS		113,400	50.00	226,800	
253 SUBTOTAL		0	50.00	0	
254 ADJUSTMENT		0			
255 SUBTOTAL		0	50.00	0	
256 NEW		0	50.00	0	
257				0	
258 TOTAL Com. Personal	23	0	50.00	0	

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350 PERSONAL PROPERTY					
351 Ind. Personal	0	0	50.00	0	
352 LOSS		0	50.00	0	
353 SUBTOTAL		0	50.00	0	
354 ADJUSTMENT		0			
355 SUBTOTAL		0	50.00	0	
356 NEW		0	50.00	0	
357				0	
358 TOTAL Ind. Personal	0	0	50.00	0	

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450 PERSONAL PROPERTY					
451 Res. Personal	0	0	50.00	0	
452 LOSS		0	50.00	0	
453 SUBTOTAL		0	50.00	0	
454 ADJUSTMENT		0			
455 SUBTOTAL		0	50.00	0	
456 NEW		0	50.00	0	
457				0	
458 TOTAL Res. Personal	0	0	50.00	0	

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550 PERSONAL PROPERTY					
551 Util. Personal	6	1,078,500	50.00	2,157,000	
552 LOSS		2,100	50.00	4,200	
553 SUBTOTAL		1,076,400	50.00	2,152,800	
554 ADJUSTMENT		0			
555 SUBTOTAL		1,076,400	50.00	2,152,800	
556 NEW		171,600	50.00	343,200	
557				0	
558 TOTAL Util. Personal	6	1,248,000	50.00	2,496,000	

850 TOTAL PERSONAL	29	1,248,000	50.00	2,496,000	
859 Computed 50% of TCV PERSONAL		1,248,000	Recommended CEV PERSONAL		1,248,000
Computed Factor = 1.00000					
900 Total Real and Personal	873	44,578,000		89,578,963	

COUNTY: 65- OGEMAW COUNTY

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
100	REAL PROPERTY					
101	Agricultural	11	1,118,300	48.92	2,285,977	
102	LOSS		0	48.92	0	
103	SUBTOTAL		1,118,300	48.92	2,285,977	
104	ADJUSTMENT		17,800			
105	SUBTOTAL		1,136,100	49.70	2,285,977	
106	NEW		0	49.70	0	
107					0	
108	TOTAL Agricultural	11	1,136,100	49.70	2,285,977	
109	Computed 50% of TCV Agricultural		1,142,989			1,136,100
	Computed Factor = 1.00000					
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200	REAL PROPERTY					
201	Commercial	70	3,861,100	48.25	8,002,280	
202	LOSS		24,200	48.25	50,155	
203	SUBTOTAL		3,836,900	48.25	7,952,125	
204	ADJUSTMENT		131,400			
205	SUBTOTAL		3,968,300	49.90	7,952,125	
206	NEW		29,100	49.90	58,317	
207					0	
208	TOTAL Commercial	70	3,997,400	49.90	8,010,442	
209	Computed 50% of TCV Commercial		4,005,221			3,997,400
	Computed Factor = 1.00000					
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300	REAL PROPERTY					
301	Industrial	2	177,700	52.92	335,780	
302	LOSS		0	52.92	0	
303	SUBTOTAL		177,700	52.92	335,780	
304	ADJUSTMENT		-10,900			
305	SUBTOTAL		166,800	49.68	335,780	
306	NEW		0	49.68	0	
307					0	
308	TOTAL Industrial	2	166,800	49.68	335,780	
309	Computed 50% of TCV Industrial		167,890			166,800
	Computed Factor = 1.00000					
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400	REAL PROPERTY					
401	Residential	5,479	116,245,000	43.88	264,915,679	
402	LOSS		1,150,400	43.88	2,621,696	
403	SUBTOTAL		115,094,600	43.88	262,293,983	
404	ADJUSTMENT		14,383,800			
405	SUBTOTAL		129,478,400	49.36	262,293,983	
406	NEW		1,558,200	49.36	3,156,807	
407					0	
408	TOTAL Residential	5,462	131,036,600	49.36	265,450,790	
409	Computed 50% of TCV Residential		132,725,395			131,036,600
	Computed Factor = 1.00000					
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500	REAL PROPERTY					
501	Timber-Cutover	0	0	50.00	0	
502	LOSS		0	50.00	0	
503	SUBTOTAL		0	50.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	50.00	0	
506	NEW		0	50.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	50.00	0	
509	Computed 50% of TCV Timber-Cutover		0			0
	Computed Factor = 1.00000					
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600	REAL PROPERTY					
601	Developmental	0	0	50.00	0	
602	LOSS		0	50.00	0	
603	SUBTOTAL		0	50.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	50.00	0	
606	NEW		0	50.00	0	
607					0	
608	TOTAL Developmental	0	0	50.00	0	
609	Computed 50% of TCV Developmental		0			0
	Computed Factor = 1.00000					
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800	TOTAL REAL	5,545	136,336,900	49.38	276,082,989	
809	Computed 50% of TCV REAL		138,041,495			136,336,900

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	50.00	0	
152	LOSS		0	50.00	0	
153	SUBTOTAL		0	50.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	50.00	0	
156	NEW		0	50.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	50.00	0	
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250	PERSONAL PROPERTY					
251	Com. Personal	73	253,300	50.00	506,600	
252	LOSS		64,100	50.00	128,200	
253	SUBTOTAL		189,200	50.00	378,400	
254	ADJUSTMENT		0			
255	SUBTOTAL		189,200	50.00	378,400	
256	NEW		1,500	50.00	3,000	
257					0	
258	TOTAL Com. Personal	71	190,700	50.00	381,400	
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350	PERSONAL PROPERTY					
351	Ind. Personal	1	0	50.00	0	
352	LOSS		0	50.00	0	
353	SUBTOTAL		0	50.00	0	
354	ADJUSTMENT		0			
355	SUBTOTAL		0	50.00	0	
356	NEW		0	50.00	0	
357					0	
358	TOTAL Ind. Personal	1	0	50.00	0	
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450	PERSONAL PROPERTY					
451	Res. Personal	0	0	50.00	0	
452	LOSS		0	50.00	0	
453	SUBTOTAL		0	50.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	50.00	0	
456	NEW		0	50.00	0	
457					0	
458	TOTAL Res. Personal	0	0	50.00	0	
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550	PERSONAL PROPERTY					
551	Util. Personal	9	4,809,900	50.00	9,619,800	
552	LOSS		19,300	50.00	38,600	
553	SUBTOTAL		4,790,600	50.00	9,581,200	
554	ADJUSTMENT		0			
555	SUBTOTAL		4,790,600	50.00	9,581,200	
556	NEW		175,100	50.00	350,200	
557					0	
558	TOTAL Util. Personal	9	4,965,700	50.00	9,931,400	
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850	TOTAL PERSONAL	81	5,156,400	50.00	10,312,800	
859	Computed 50% of TCV PERSONAL		5,156,400	Recommended CEV PERSONAL		5,156,400
	Computed Factor = 1.00000					
900	Total Real and Personal	5,626	141,493,300		286,395,789	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
100	REAL PROPERTY					
101	Agricultural	0	0	50.00	0	
102	LOSS		0	50.00	0	
103	SUBTOTAL		0	50.00	0	
104	ADJUSTMENT		0			
105	SUBTOTAL		0	50.00	0	
106	NEW		0	50.00	0	
107					0	
108	TOTAL Agricultural	0	0	50.00	0	
109	Computed 50% of TCV Agricultural		0	Recommended CEV Agricultural		0
	Computed Factor = 1.00000					
200	REAL PROPERTY					
201	Commercial	76	8,678,400	52.56	16,511,416	
202	LOSS		0	52.56	0	
203	SUBTOTAL		8,678,400	52.56	16,511,416	
204	ADJUSTMENT		-465,400			
205	SUBTOTAL		8,213,000	49.74	16,511,416	
206	NEW		2,206,100	49.74	4,435,263	
207					0	
208	TOTAL Commercial	76	10,419,100	49.74	20,946,679	
209	Computed 50% of TCV Commercial		10,473,340	Recommended CEV Commercial		10,419,100
	Computed Factor = 1.00000					
300	REAL PROPERTY					
301	Industrial	0	0	50.00	0	
302	LOSS		0	50.00	0	
303	SUBTOTAL		0	50.00	0	
304	ADJUSTMENT		0			
305	SUBTOTAL		0	50.00	0	
306	NEW		0	50.00	0	
307					0	
308	TOTAL Industrial	0	0	50.00	0	
309	Computed 50% of TCV Industrial		0	Recommended CEV Industrial		0
	Computed Factor = 1.00000					
400	REAL PROPERTY					
401	Residential	923	53,246,348	48.15	110,584,316	
402	LOSS		1,325,100	48.15	2,752,025	
403	SUBTOTAL		51,921,248	48.15	107,832,291	
404	ADJUSTMENT		1,893,952			
405	SUBTOTAL		53,815,200	49.91	107,832,291	
406	NEW		1,609,000	49.91	3,223,803	
407					0	
408	TOTAL Residential	927	55,424,200	49.91	111,056,094	
409	Computed 50% of TCV Residential		55,528,047	Recommended CEV Residential		55,424,200
	Computed Factor = 1.00000					
500	REAL PROPERTY					
501	Timber-Cutover	0	0	50.00	0	
502	LOSS		0	50.00	0	
503	SUBTOTAL		0	50.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	50.00	0	
506	NEW		0	50.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	50.00	0	
509	Computed 50% of TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
	Computed Factor = 1.00000					
600	REAL PROPERTY					
601	Developmental	0	0	50.00	0	
602	LOSS		0	50.00	0	
603	SUBTOTAL		0	50.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	50.00	0	
606	NEW		0	50.00	0	
607					0	
608	TOTAL Developmental	0	0	50.00	0	
609	Computed 50% of TCV Developmental		0	Recommended CEV Developmental		0
	Computed Factor = 1.00000					
800	TOTAL REAL	1,003	65,843,300	49.88	132,002,773	
809	Computed 50% of TCV REAL		66,001,387	Recommended CEV REAL		65,843,300

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150 PERSONAL PROPERTY					
151 Ag. Personal	0	0	50.00	0	
152 LOSS		0	50.00	0	
153 SUBTOTAL		0	50.00	0	
154 ADJUSTMENT		0		0	
155 SUBTOTAL		0	50.00	0	
156 NEW		0	50.00	0	
157		0		0	
158 TOTAL Ag. Personal	0	0	50.00	0	
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250 PERSONAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
251 Com. Personal	78	1,248,300	50.00	2,496,600	
252 LOSS		119,700	50.00	239,400	
253 SUBTOTAL		1,128,600	50.00	2,257,200	
254 ADJUSTMENT		0		0	
255 SUBTOTAL		1,128,600	50.00	2,257,200	
256 NEW		311,300	50.00	622,600	
257		0		0	
258 TOTAL Com. Personal	78	1,439,900	50.00	2,879,800	
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350 PERSONAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
351 Ind. Personal	0	0	50.00	0	
352 LOSS		0	50.00	0	
353 SUBTOTAL		0	50.00	0	
354 ADJUSTMENT		0		0	
355 SUBTOTAL		0	50.00	0	
356 NEW		0	50.00	0	
357		0		0	
358 TOTAL Ind. Personal	0	0	50.00	0	
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450 PERSONAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
451 Res. Personal	0	0	50.00	0	
452 LOSS		0	50.00	0	
453 SUBTOTAL		0	50.00	0	
454 ADJUSTMENT		0		0	
455 SUBTOTAL		0	50.00	0	
456 NEW		0	50.00	0	
457		0		0	
458 TOTAL Res. Personal	0	0	50.00	0	
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550 PERSONAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
551 Util. Personal	11	2,566,700	50.00	5,133,400	
552 LOSS		3,000	50.00	6,000	
553 SUBTOTAL		2,563,700	50.00	5,127,400	
554 ADJUSTMENT		0		0	
555 SUBTOTAL		2,563,700	50.00	5,127,400	
556 NEW		835,500	50.00	1,671,000	
557		0		0	
558 TOTAL Util. Personal	11	3,399,200	50.00	6,798,400	
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850 TOTAL PERSONAL	89	4,839,100	50.00	9,678,200	
859 Computed 50% of TCV PERSONAL		4,839,100	Recommended CEV PERSONAL		4,839,100
Computed Factor = 1.00000					
900 Total Real and Personal	1,092	70,682,400		141,680,973	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
100	REAL PROPERTY					
101	Agricultural	167	14,354,400	50.78	28,267,822	
102	LOSS		300,000	50.78	590,784	
103	SUBTOTAL		14,054,400	50.78	27,677,038	
104	ADJUSTMENT		-227,100			
105	SUBTOTAL		13,827,300	49.96	27,677,038	
106	NEW		0	49.96	0	
107					0	
108	TOTAL Agricultural	164	13,827,300	49.96	27,677,038	
109	Computed 50% of TCV Agricultural		13,838,519	Recommended CEV Agricultural		13,827,300
	Computed Factor =	1.00000				
200	REAL PROPERTY					
201	Commercial	21	882,300	48.85	1,806,141	
202	LOSS		12,500	48.85	25,589	
203	SUBTOTAL		869,800	48.85	1,780,552	
204	ADJUSTMENT		17,800			
205	SUBTOTAL		887,600	49.85	1,780,552	
206	NEW		0	49.85	0	
207					0	
208	TOTAL Commercial	20	887,600	49.85	1,780,552	
209	Computed 50% of TCV Commercial		890,276	Recommended CEV Commercial		887,600
	Computed Factor =	1.00000				
300	REAL PROPERTY					
301	Industrial	0	0	50.00	0	
302	LOSS		0	50.00	0	
303	SUBTOTAL		0	50.00	0	
304	ADJUSTMENT		0			
305	SUBTOTAL		0	50.00	0	
306	NEW		851,600	50.00	1,703,200	
307					0	
308	TOTAL Industrial	2	851,600	50.00	1,703,200	
309	Computed 50% of TCV Industrial		851,600	Recommended CEV Industrial		851,600
	Computed Factor =	1.00000				
400	REAL PROPERTY					
401	Residential	988	30,889,900	42.98	71,870,405	
402	LOSS		322,600	42.98	750,582	
403	SUBTOTAL		30,567,300	42.98	71,119,823	
404	ADJUSTMENT		4,994,800			
405	SUBTOTAL		35,562,100	50.00	71,119,823	
406	NEW		480,400	50.00	960,800	
407					0	
408	TOTAL Residential	989	36,042,500	50.00	72,080,623	
409	Computed 50% of TCV Residential		36,040,312	Recommended CEV Residential		36,042,500
	Computed Factor =	1.00000				
500	REAL PROPERTY					
501	Timber-Cutover	0	0	50.00	0	
502	LOSS		0	50.00	0	
503	SUBTOTAL		0	50.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	50.00	0	
506	NEW		0	50.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	50.00	0	
509	Computed 50% of TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
	Computed Factor =	1.00000				
600	REAL PROPERTY					
601	Developmental	0	0	50.00	0	
602	LOSS		0	50.00	0	
603	SUBTOTAL		0	50.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	50.00	0	
606	NEW		0	50.00	0	
607					0	
608	TOTAL Developmental	0	0	50.00	0	
609	Computed 50% of TCV Developmental		0	Recommended CEV Developmental		0
	Computed Factor =	1.00000				
800	TOTAL REAL	1,175	51,609,000	49.99	103,241,413	
809	Computed 50% of TCV REAL		51,620,707	Recommended CEV REAL		51,609,000

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150 PERSONAL PROPERTY					
151 Ag. Personal	0	0	50.00	0	
152 LOSS		0	50.00	0	
153 SUBTOTAL		0	50.00	0	
154 ADJUSTMENT		0			
155 SUBTOTAL		0	50.00	0	
156 NEW		0	50.00	0	
157				0	
158 TOTAL Ag. Personal	0	0	50.00	0	

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250 PERSONAL PROPERTY					
251 Com. Personal	30	1,100	50.00	2,200	
252 LOSS		0	50.00	0	
253 SUBTOTAL		1,100	50.00	2,200	
254 ADJUSTMENT		0			
255 SUBTOTAL		1,100	50.00	2,200	
256 NEW		0	50.00	0	
257				0	
258 TOTAL Com. Personal	31	1,100	50.00	2,200	

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350 PERSONAL PROPERTY					
351 Ind. Personal	0	0	50.00	0	
352 LOSS		0	50.00	0	
353 SUBTOTAL		0	50.00	0	
354 ADJUSTMENT		0			
355 SUBTOTAL		0	50.00	0	
356 NEW		0	50.00	0	
357				0	
358 TOTAL Ind. Personal	1	0	50.00	0	

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450 PERSONAL PROPERTY					
451 Res. Personal	0	0	50.00	0	
452 LOSS		0	50.00	0	
453 SUBTOTAL		0	50.00	0	
454 ADJUSTMENT		0			
455 SUBTOTAL		0	50.00	0	
456 NEW		0	50.00	0	
457				0	
458 TOTAL Res. Personal	0	0	50.00	0	

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550 PERSONAL PROPERTY					
551 Util. Personal	10	2,026,900	50.00	4,053,800	
552 LOSS		258,600	50.00	517,200	
553 SUBTOTAL		1,768,300	50.00	3,536,600	
554 ADJUSTMENT		0			
555 SUBTOTAL		1,768,300	50.00	3,536,600	
556 NEW		316,100	50.00	632,200	
557				0	
558 TOTAL Util. Personal	10	2,084,400	50.00	4,168,800	

850 TOTAL PERSONAL	42	2,085,500	50.00	4,171,000	
859 Computed 50% of TCV PERSONAL		2,085,500	Recommended CEV PERSONAL		2,085,500
Computed Factor =	1.00000				
900 Total Real and Personal	1,217	53,694,500		107,412,413	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
100	REAL PROPERTY					
101	Agricultural	9	1,100,300	49.43	2,225,976	
102	LOSS		0	49.43	0	
103	SUBTOTAL		1,100,300	49.43	2,225,976	
104	ADJUSTMENT		11,900			
105	SUBTOTAL		1,112,200	49.96	2,225,976	
106	NEW		74,600	49.96	149,319	
107					0	
108	TOTAL Agricultural	11	1,186,800	49.96	2,375,295	
109	Computed 50% of TCV Agricultural		1,187,648			1,186,800
	Computed Factor = 1.00000					
200	REAL PROPERTY					
201	Commercial	40	1,730,300	48.80	3,545,697	
202	LOSS		55,000	48.80	112,705	
203	SUBTOTAL		1,675,300	48.80	3,432,992	
204	ADJUSTMENT		33,200			
205	SUBTOTAL		1,708,500	49.77	3,432,992	
206	NEW		52,200	49.77	104,882	
207					0	
208	TOTAL Commercial	40	1,760,700	49.77	3,537,874	
209	Computed 50% of TCV Commercial		1,768,937			1,760,700
	Computed Factor = 1.00000					
300	REAL PROPERTY					
301	Industrial	0	0	50.00	0	
302	LOSS		0	50.00	0	
303	SUBTOTAL		0	50.00	0	
304	ADJUSTMENT		0			
305	SUBTOTAL		0	50.00	0	
306	NEW		0	50.00	0	
307					0	
308	TOTAL Industrial	0	0	50.00	0	
309	Computed 50% of TCV Industrial		0			0
	Computed Factor = 1.00000					
400	REAL PROPERTY					
401	Residential	1,569	60,489,300	48.46	124,823,153	
402	LOSS		468,900	48.46	967,602	
403	SUBTOTAL		60,020,400	48.46	123,855,551	
404	ADJUSTMENT		1,762,400			
405	SUBTOTAL		61,782,800	49.88	123,855,551	
406	NEW		781,500	49.88	1,566,760	
407					0	
408	TOTAL Residential	1,569	62,564,300	49.88	125,422,311	
409	Computed 50% of TCV Residential		62,711,156			62,564,300
	Computed Factor = 1.00000					
500	REAL PROPERTY					
501	Timber-Cutover	0	0	50.00	0	
502	LOSS		0	50.00	0	
503	SUBTOTAL		0	50.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	50.00	0	
506	NEW		0	50.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	50.00	0	
509	Computed 50% of TCV Timber-Cutover		0			0
	Computed Factor = 1.00000					
600	REAL PROPERTY					
601	Developmental	0	0	50.00	0	
602	LOSS		0	50.00	0	
603	SUBTOTAL		0	50.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	50.00	0	
606	NEW		0	50.00	0	
607					0	
608	TOTAL Developmental	0	0	50.00	0	
609	Computed 50% of TCV Developmental		0			0
	Computed Factor = 1.00000					
800	TOTAL REAL	1,620	65,511,800	49.88	131,335,480	
809	Computed 50% of TCV REAL		65,667,740			65,511,800

COUNTY: 65- OGEMAW COUNTY

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	50.00	0	
152	LOSS		0	50.00	0	
153	SUBTOTAL		0	50.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	50.00	0	
156	NEW		0	50.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	50.00	0	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	39	197,850	50.00	395,700	
252	LOSS		116,450	50.00	232,900	
253	SUBTOTAL		81,400	50.00	162,800	
254	ADJUSTMENT		0			
255	SUBTOTAL		81,400	50.00	162,800	
256	NEW		0	50.00	0	
257					0	
258	TOTAL Com. Personal	39	81,400	50.00	162,800	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	0	0	50.00	0	
352	LOSS		0	50.00	0	
353	SUBTOTAL		0	50.00	0	
354	ADJUSTMENT		0			
355	SUBTOTAL		0	50.00	0	
356	NEW		0	50.00	0	
357					0	
358	TOTAL Ind. Personal	0	0	50.00	0	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	50.00	0	
452	LOSS		0	50.00	0	
453	SUBTOTAL		0	50.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	50.00	0	
456	NEW		0	50.00	0	
457					0	
458	TOTAL Res. Personal	0	0	50.00	0	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	4	2,719,800	50.00	5,439,600	
552	LOSS		14,650	50.00	29,300	
553	SUBTOTAL		2,705,150	50.00	5,410,300	
554	ADJUSTMENT		0			
555	SUBTOTAL		2,705,150	50.00	5,410,300	
556	NEW		268,400	50.00	536,800	
557					0	
558	TOTAL Util. Personal	4	2,973,550	50.00	5,947,100	

850	TOTAL PERSONAL	43	3,054,950	50.00	6,109,900	
859	Computed 50% of TCV PERSONAL		3,054,950	Recommended CEV PERSONAL		3,054,950
	Computed Factor = 1.00000					
900	Total Real and Personal	1,663	68,566,750		137,445,380	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
100	REAL PROPERTY					
101	Agricultural	137	11,399,400	48.10	23,699,376	
102	LOSS		0	48.10	0	
103	SUBTOTAL		11,399,400	48.10	23,699,376	
104	ADJUSTMENT		332,700			
105	SUBTOTAL		11,732,100	49.50	23,699,376	
106	NEW		140,500	49.50	283,838	
107					0	
108	TOTAL Agricultural	139	11,872,600	49.50	23,983,214	
109	Computed 50% of TCV Agricultural		11,991,607			11,872,600
	Computed Factor =	1.00000				
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200	REAL PROPERTY					
201	Commercial	131	38,652,200	49.16	78,625,305	
202	LOSS		132,000	49.16	268,511	
203	SUBTOTAL		38,520,200	49.16	78,356,794	
204	ADJUSTMENT		387,100			
205	SUBTOTAL		38,907,300	49.65	78,356,794	
206	NEW		170,400	49.65	343,202	
207					0	
208	TOTAL Commercial	130	39,077,700	49.65	78,699,996	
209	Computed 50% of TCV Commercial		39,349,998			39,077,700
	Computed Factor =	1.00000				
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300	REAL PROPERTY					
301	Industrial	33	2,824,500	51.68	5,465,364	
302	LOSS		0	51.68	0	
303	SUBTOTAL		2,824,500	51.68	5,465,364	
304	ADJUSTMENT		-124,000			
305	SUBTOTAL		2,700,500	49.41	5,465,364	
306	NEW		83,300	49.41	168,589	
307					0	
308	TOTAL Industrial	34	2,783,800	49.41	5,633,953	
309	Computed 50% of TCV Industrial		2,816,977			2,783,800
	Computed Factor =	1.00000				
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400	REAL PROPERTY					
401	Residential	1,640	77,421,800	44.47	174,098,943	
402	LOSS		457,600	44.47	1,029,008	
403	SUBTOTAL		76,964,200	44.47	173,069,935	
404	ADJUSTMENT		8,793,600			
405	SUBTOTAL		85,757,800	49.55	173,069,935	
406	NEW		877,100	49.55	1,770,131	
407					0	
408	TOTAL Residential	1,637	86,634,900	49.55	174,840,066	
409	Computed 50% of TCV Residential		87,420,033			86,634,900
	Computed Factor =	1.00000				
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500	REAL PROPERTY					
501	Timber-Cutover	0	0	50.00	0	
502	LOSS		0	50.00	0	
503	SUBTOTAL		0	50.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	50.00	0	
506	NEW		0	50.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	50.00	0	
509	Computed 50% of TCV Timber-Cutover		0			0
	Computed Factor =	1.00000				
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600	REAL PROPERTY					
601	Developmental	0	0	50.00	0	
602	LOSS		0	50.00	0	
603	SUBTOTAL		0	50.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	50.00	0	
606	NEW		0	50.00	0	
607					0	
608	TOTAL Developmental	0	0	50.00	0	
609	Computed 50% of TCV Developmental		0			0
	Computed Factor =	1.00000				
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800	TOTAL REAL	1,940	140,369,000	49.57	283,157,229	
809	Computed 50% of TCV REAL		141,578,615			140,369,000

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	50.00	0	
152	LOSS		0	50.00	0	
153	SUBTOTAL		0	50.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	50.00	0	
156	NEW		0	50.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	50.00	0	
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250	PERSONAL PROPERTY					
251	Com. Personal	181	4,051,000	50.00	8,102,000	
252	LOSS		272,200	50.00	544,400	
253	SUBTOTAL		3,778,800	50.00	7,557,600	
254	ADJUSTMENT		0			
255	SUBTOTAL		3,778,800	50.00	7,557,600	
256	NEW		1,202,100	50.00	2,404,200	
257					0	
258	TOTAL Com. Personal	176	4,980,900	50.00	9,961,800	
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350	PERSONAL PROPERTY					
351	Ind. Personal	5	958,700	50.00	1,917,400	
352	LOSS		70,900	50.00	141,800	
353	SUBTOTAL		887,800	50.00	1,775,600	
354	ADJUSTMENT		0			
355	SUBTOTAL		887,800	50.00	1,775,600	
356	NEW		3,747,600	50.00	7,495,200	
357					0	
358	TOTAL Ind. Personal	6	4,635,400	50.00	9,270,800	
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450	PERSONAL PROPERTY					
451	Res. Personal	0	0	50.00	0	
452	LOSS		0	50.00	0	
453	SUBTOTAL		0	50.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	50.00	0	
456	NEW		0	50.00	0	
457					0	
458	TOTAL Res. Personal	0	0	50.00	0	
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550	PERSONAL PROPERTY					
551	Util. Personal	33	14,767,900	50.00	29,535,800	
552	LOSS		254,800	50.00	509,600	
553	SUBTOTAL		14,513,100	50.00	29,026,200	
554	ADJUSTMENT		0			
555	SUBTOTAL		14,513,100	50.00	29,026,200	
556	NEW		603,100	50.00	1,206,200	
557					0	
558	TOTAL Util. Personal	33	15,116,200	50.00	30,232,400	
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850	TOTAL PERSONAL	215	24,732,500	50.00	49,465,000	
859	Computed 50% of TCV PERSONAL		24,732,500	Recommended CEV PERSONAL		24,732,500
	Computed Factor = 1.00000					
900	Total Real and Personal	2,155	165,101,500		332,622,229	

COUNTY: 65- OGEMAW COUNTY

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
100	REAL PROPERTY					
101	Agricultural	0	0	50.00	0	
102	LOSS		0	50.00	0	
103	SUBTOTAL		0	50.00	0	
104	ADJUSTMENT		0			
105	SUBTOTAL		0	50.00	0	
106	NEW		0	50.00	0	
107					0	
108	TOTAL Agricultural	0	0	50.00	0	
109	Computed 50% of TCV Agricultural		0	Recommended CEV Agricultural		0
	Computed Factor = 1.00000					
200	REAL PROPERTY					
201	Commercial	72	5,010,400	49.53	10,116,832	
202	LOSS		117,900	49.53	238,038	
203	SUBTOTAL		4,892,500	49.53	9,878,794	
204	ADJUSTMENT		272,600			
205	SUBTOTAL		5,165,100	52.28	9,878,794	
206	NEW		142,000	52.28	271,614	
207					0	
208	TOTAL Commercial	72	5,307,100	52.28	10,150,408	
209	Computed 50% of TCV Commercial		5,075,204	Recommended CEV Commercial		5,075,204
	Computed Factor = 0.95630					
300	REAL PROPERTY					
301	Industrial	11	1,238,400	51.99	2,381,997	
302	LOSS		0	51.99	0	
303	SUBTOTAL		1,238,400	51.99	2,381,997	
304	ADJUSTMENT		-50,700			
305	SUBTOTAL		1,187,700	49.86	2,381,997	
306	NEW		26,000	49.86	52,146	
307					0	
308	TOTAL Industrial	11	1,213,700	49.86	2,434,143	
309	Computed 50% of TCV Industrial		1,217,072	Recommended CEV Industrial		1,213,700
	Computed Factor = 1.00000					
400	REAL PROPERTY					
401	Residential	235	5,120,900	37.80	13,547,354	
402	LOSS		131,000	37.80	346,561	
403	SUBTOTAL		4,989,900	37.80	13,200,793	
404	ADJUSTMENT		1,560,500			
405	SUBTOTAL		6,550,400	49.62	13,200,793	
406	NEW		155,100	49.62	312,576	
407					0	
408	TOTAL Residential	236	6,705,500	49.62	13,513,369	
409	Computed 50% of TCV Residential		6,756,685	Recommended CEV Residential		6,705,500
	Computed Factor = 1.00000					
500	REAL PROPERTY					
501	Timber-Cutover	0	0	50.00	0	
502	LOSS		0	50.00	0	
503	SUBTOTAL		0	50.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	50.00	0	
506	NEW		0	50.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	50.00	0	
509	Computed 50% of TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
	Computed Factor = 1.00000					
600	REAL PROPERTY					
601	Developmental	0	0	50.00	0	
602	LOSS		0	50.00	0	
603	SUBTOTAL		0	50.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	50.00	0	
606	NEW		0	50.00	0	
607					0	
608	TOTAL Developmental	0	0	50.00	0	
609	Computed 50% of TCV Developmental		0	Recommended CEV Developmental		0
	Computed Factor = 1.00000					
800	TOTAL REAL	319	13,226,300	50.68	26,097,920	
809	Computed 50% of TCV REAL		13,048,960	Recommended CEV REAL		12,994,404

COUNTY: 65- OGEMAW COUNTY

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	50.00	0	
152	LOSS		0	50.00	0	
153	SUBTOTAL		0	50.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	50.00	0	
156	NEW		0	50.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	50.00	0	
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250	PERSONAL PROPERTY					
251	Com. Personal	94	1,251,050	50.00	2,502,100	
252	LOSS		95,700	50.00	191,400	
253	SUBTOTAL		1,155,350	50.00	2,310,700	
254	ADJUSTMENT		0			
255	SUBTOTAL		1,155,350	50.00	2,310,700	
256	NEW		14,050	50.00	28,100	
257					0	
258	TOTAL Com. Personal	93	1,169,400	50.00	2,338,800	
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350	PERSONAL PROPERTY					
351	Ind. Personal	5	140,000	50.00	280,000	
352	LOSS		13,100	50.00	26,200	
353	SUBTOTAL		126,900	50.00	253,800	
354	ADJUSTMENT		0			
355	SUBTOTAL		126,900	50.00	253,800	
356	NEW		0	50.00	0	
357					0	
358	TOTAL Ind. Personal	5	126,900	50.00	253,800	
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450	PERSONAL PROPERTY					
451	Res. Personal	0	0	50.00	0	
452	LOSS		0	50.00	0	
453	SUBTOTAL		0	50.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	50.00	0	
456	NEW		0	50.00	0	
457					0	
458	TOTAL Res. Personal	0	0	50.00	0	
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550	PERSONAL PROPERTY					
551	Util. Personal	5	1,095,050	50.00	2,190,100	
552	LOSS		16,800	50.00	33,600	
553	SUBTOTAL		1,078,250	50.00	2,156,500	
554	ADJUSTMENT		0			
555	SUBTOTAL		1,078,250	50.00	2,156,500	
556	NEW		0	50.00	0	
557					0	
558	TOTAL Util. Personal	2	1,078,250	50.00	2,156,500	
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850	TOTAL PERSONAL	100	2,374,550	50.00	4,749,100	
859	Computed 50% of TCV PERSONAL		2,374,550	Recommended CEV PERSONAL		2,374,550
	Computed Factor = 1.00000					
900	Total Real and Personal	419	15,600,850		30,847,020	

		#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
100	REAL PROPERTY					
101	Agricultural	0	0	50.00	0	
102	LOSS		0	50.00	0	
103	SUBTOTAL		0	50.00	0	
104	ADJUSTMENT		0			
105	SUBTOTAL		0	50.00	0	
106	NEW		0	50.00	0	
107					0	
108	TOTAL Agricultural	0	0	50.00	0	
109	Computed 50% of TCV Agricultural		0	Recommended CEV Agricultural		0
	Computed Factor = 1.00000					
200	REAL PROPERTY					
201	Commercial	200	35,873,100	50.77	70,658,066	
202	LOSS		2,502,200	50.77	4,928,501	
203	SUBTOTAL		33,370,900	50.77	65,729,565	
204	ADJUSTMENT		-601,900			
205	SUBTOTAL		32,769,000	49.85	65,729,565	
206	NEW		679,100	49.85	1,362,287	
207					0	
208	TOTAL Commercial	200	33,448,100	49.85	67,091,852	
209	Computed 50% of TCV Commercial		33,545,926	Recommended CEV Commercial		33,448,100
	Computed Factor = 1.00000					
300	REAL PROPERTY					
301	Industrial	19	2,663,600	49.46	5,385,362	
302	LOSS		0	49.46	0	
303	SUBTOTAL		2,663,600	49.46	5,385,362	
304	ADJUSTMENT		12,800			
305	SUBTOTAL		2,676,400	49.70	5,385,362	
306	NEW		189,000	49.70	380,282	
307					0	
308	TOTAL Industrial	19	2,865,400	49.70	5,765,644	
309	Computed 50% of TCV Industrial		2,882,822	Recommended CEV Industrial		2,865,400
	Computed Factor = 1.00000					
400	REAL PROPERTY					
401	Residential	802	30,493,200	45.78	66,608,126	
402	LOSS		156,500	45.78	341,852	
403	SUBTOTAL		30,336,700	45.78	66,266,274	
404	ADJUSTMENT		2,680,400			
405	SUBTOTAL		33,017,100	49.82	66,266,274	
406	NEW		277,600	49.82	557,206	
407					0	
408	TOTAL Residential	799	33,294,700	49.82	66,823,480	
409	Computed 50% of TCV Residential		33,411,740	Recommended CEV Residential		33,294,700
	Computed Factor = 1.00000					
500	REAL PROPERTY					
501	Timber-Cutover	0	0	50.00	0	
502	LOSS		0	50.00	0	
503	SUBTOTAL		0	50.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	50.00	0	
506	NEW		0	50.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	50.00	0	
509	Computed 50% of TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
	Computed Factor = 1.00000					
600	REAL PROPERTY					
601	Developmental	0	0	50.00	0	
602	LOSS		0	50.00	0	
603	SUBTOTAL		0	50.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	50.00	0	
606	NEW		0	50.00	0	
607					0	
608	TOTAL Developmental	0	0	50.00	0	
609	Computed 50% of TCV Developmental		0	Recommended CEV Developmental		0
	Computed Factor = 1.00000					
800	TOTAL REAL	1,018	69,608,200	49.83	139,680,976	
809	Computed 50% of TCV REAL		69,840,488	Recommended CEV REAL		69,608,200

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150 PERSONAL PROPERTY					
151 Ag. Personal	0	0	50.00	0	
152 LOSS		0	50.00	0	
153 SUBTOTAL		0	50.00	0	
154 ADJUSTMENT		0			
155 SUBTOTAL		0	50.00	0	
156 NEW		0	50.00	0	
157				0	
158 TOTAL Ag. Personal	0	0	50.00	0	
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250 PERSONAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
251 Com. Personal	256	2,792,950	50.00	5,585,900	
252 LOSS		815,050	50.00	1,630,100	
253 SUBTOTAL		1,977,900	50.00	3,955,800	
254 ADJUSTMENT		0			
255 SUBTOTAL		1,977,900	50.00	3,955,800	
256 NEW		470,400	50.00	940,800	
257				0	
258 TOTAL Com. Personal	259	2,448,300	50.00	4,896,600	
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350 PERSONAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
351 Ind. Personal	6	300,500	50.00	601,000	
352 LOSS		172,250	50.00	344,500	
353 SUBTOTAL		128,250	50.00	256,500	
354 ADJUSTMENT		0			
355 SUBTOTAL		128,250	50.00	256,500	
356 NEW		16,400	50.00	32,800	
357				0	
358 TOTAL Ind. Personal	7	144,650	50.00	289,300	
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450 PERSONAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
451 Res. Personal	0	0	50.00	0	
452 LOSS		0	50.00	0	
453 SUBTOTAL		0	50.00	0	
454 ADJUSTMENT		0			
455 SUBTOTAL		0	50.00	0	
456 NEW		0	50.00	0	
457				0	
458 TOTAL Res. Personal	0	0	50.00	0	
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550 PERSONAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
551 Util. Personal	6	1,395,950	50.00	2,791,900	
552 LOSS		1,200	50.00	2,400	
553 SUBTOTAL		1,394,750	50.00	2,789,500	
554 ADJUSTMENT		0			
555 SUBTOTAL		1,394,750	50.00	2,789,500	
556 NEW		202,350	50.00	404,700	
557				0	
558 TOTAL Util. Personal	3	1,597,100	50.00	3,194,200	
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850 TOTAL PERSONAL	269	4,190,050	50.00	8,380,100	
859 Computed 50% of TCV PERSONAL		4,190,050	Recommended CEV PERSONAL		4,190,050
Computed Factor = 1.00000					
900 Total Real and Personal	1,287	73,798,250		148,061,076	

2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of PA 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of Review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

County		City of Township (Indicate which)					
Ogemaw County		Churchill Township					
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
100 Agriculture	133	15,912,900	700	161,700	46,800	16,120,700	
200 Commercial	31	2,199,200	0	-49,400	0	2,149,800	
300 Industrial	1	109,900	0	800	0	110,700	
400 Residential	1,665	73,749,000	230,800	3,774,500	629,600	77,922,300	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 Total Real	1,830	91,971,000	231,500	3,887,600	676,400	96,303,500	
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
150 Agriculture	0	0	0	0	0	0	
250 Commercial	32	147,405	24,180	0	11,182	134,407	
350 Industrial	1	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	5	3,040,474	26,876	0	33,583	3,047,181	
850 Total Personal	38	3,187,879	51,056	0	44,765	3,181,588	
Total Real and Personal	Parcel Count 1,868	2021 Board of Review 95,158,879	Loss 282,556	+ or (-) Adjustment 3,887,600	New 721,165	2022 Board of Review 99,485,088	

Informational Items

No. of Exempt Parcels: Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:

CERTIFICATION

I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.

Assessing Officer Signature	Date	Assessing Officer Printed Name	Certification Number
	03/23/2022		

The completed form must be signed by the local unit assessor who is the assessor of record with the State Tax Commission. The form may be submitted in one of the following manners:

- 1) Mail the ORIGINAL completed form, with the ORIGINAL assessor of record signature to the State Tax Commission, PO Box 30471, Lansing, MI 48909
- 2) E-mail the completed form with the assessor of record signature to Equalization@michigan.gov.

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2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of PA 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of Review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

County		City of Township (Indicate which)				
Ogemaw County		Cumming Township				
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
100 Agriculture	82	6,471,800	389,400	180,800	375,400	6,638,600
200 Commercial	32	2,757,600	110,800	96,600	30,100	2,773,500
300 Industrial	4	203,800	0	-13,900	0	189,900
400 Residential	697	32,166,200	643,000	1,677,200	1,120,000	34,320,400
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	815	41,599,400	1,143,200	1,940,700	1,525,500	43,922,400
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	44	514,300	153,800	0	45,500	406,000
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	2	2,398,800	17,900	0	0	2,380,900
850 Total Personal	46	2,913,100	171,700	0	45,500	2,786,900
Total Real and Personal	861	44,512,500	1,314,900	1,940,700	1,571,000	46,709,300

Informational Items

No. of Exempt Parcels: Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.70:

CERTIFICATION

I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.

Assessing Officer Signature	Date	Certification Number
	03/18/2022	

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2022 Report of Assessment Roll Changes and Classification

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County		City of Township (Indicate which)						
Ogemaw County		Edwards Township						
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review		
100 Agriculture	196	19,504,600	0	-486,500	7,100	19,025,200		
200 Commercial	6	538,300	0	-45,700	0	492,600		
300 Industrial	4	407,400	0	-3,200	0	404,200		
400 Residential	1,112	45,779,343	482,912	3,472,839	738,400	49,507,670		
500 Timber - Cutover	0	0	0	0	0	0		
600 Developmental	0	0	0	0	0	0		
800 Total Real	1,318	66,229,643	482,912	2,937,439	745,500	69,429,670		
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review		
150 Agriculture	0	0	0	0	0	0		
250 Commercial	25	278,800	0	0	124,800	403,600		
350 Industrial	5	514,500	45,500	0	0	469,000		
450 Residential	0	0	0	0	0	0		
550 Utility	2	1,595,900	0	0	83,400	1,679,300		
850 Total Personal	32	2,389,200	45,500	0	208,200	2,551,900		
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review		
	1,350	68,618,843	528,412	2,937,439	953,700	71,981,570		
Informational Items								
No. of Exempt Parcels:	Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7a:							
CERTIFICATION								
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.								
Assessing Officer Signature	Date	Assessing Officer Printed Name	Certification Number					
	04/04/2022							

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2022 Report of Assessment Roll Changes and Classification

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County		City of Township (Indicate which)					
Ogemaw County		Foster Township					
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
100 Agriculture	0	0	0	0	0	0	
200 Commercial	7	552,000	0	-8,200	0	543,800	
300 Industrial	3	86,500	0	900	33,100	120,500	
400 Residential	1,511	57,971,700	410,500	3,420,400	1,203,900	62,185,500	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 Total Real	1,521	58,610,200	410,500	3,413,100	1,237,000	62,849,800	
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
150 Agriculture	0	0	0	0	0	0	
250 Commercial	24	98,200	15,000	0	75,000	158,200	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	10	4,092,900	173,700	0	129,000	4,048,200	
850 Total Personal	34	4,191,100	188,700	0	204,000	4,206,400	
Total Real and Personal	1,555	62,801,300	599,200	3,413,100	1,441,000	67,056,200	
Informational Items							
No. of Exempt Parcels:	Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:						
CERTIFICATION							
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.							
Assessing Officer Signature	Date	Assessing Officer Printed Name				Certification Number	
	03/23/2022						

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2022 Report of Assessment Roll Changes and Classification

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County		City of Township (Indicate which)					
Ogemaw County		Goodar Township					
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
100 Agriculture	0	0	0	0	0	0	
200 Commercial	7	272,400	101,400	12,200	0	183,200	
300 Industrial	1	0	0	0	82,700	82,700	
400 Residential	835	33,013,200	214,500	618,600	252,400	33,669,700	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 Total Real	843	33,285,600	315,900	630,800	335,100	33,935,600	
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
150 Agriculture	0	0	0	0	0	0	
250 Commercial	13	118,800	58,500	0	27,700	88,000	
350 Industrial	1	18,700	1,800	0	0	16,900	
450 Residential	0	0	0	0	0	0	
550 Utility	1	823,100	0	0	25,500	848,600	
850 Total Personal	15	960,600	60,300	0	53,200	953,500	
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
	858	34,246,200	376,200	630,800	388,300	34,889,100	

Informational Items

No. of Exempt Parcels: Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.70:

CERTIFICATION

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Assessing Officer Signature	Date	Certification Number
	04/04/2022	

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2022 Report of Assessment Roll Changes and Classification

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County	City of Township (Indicate which)		Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
	Ogemaw County	Hill Township						
Real Property								
100 Agriculture	25	1,864,100		113,000	-6,300	107,000	1,851,800	
200 Commercial	20	1,834,400		274,000	53,100	0	1,613,500	
300 Industrial	0	0		0	0	0	0	
400 Residential	3,439	143,299,500		1,682,500	12,140,300	3,210,300	156,967,600	
500 Timber - Cutover	0	0		0	0	0	0	
600 Developmental	0	0		0	0	0	0	
800 Total Real	3,484	146,998,000		2,069,500	12,187,100	3,317,300	160,432,900	
Personal Property								
150 Agriculture	0	0		0	0	0	0	
250 Commercial	32	113,100		200	0	19,500	132,400	
350 Industrial	0	0		0	0	0	0	
450 Residential	0	0		0	0	0	0	
550 Utility	3	2,451,100		5,800	0	421,000	2,866,300	
850 Total Personal	35	2,564,200		6,000	0	440,500	2,998,700	
Total Real and Personal	3,519	149,562,200		2,075,500	12,187,100	3,757,800	163,431,600	
Informational Items								
No. of Exempt Parcels:	Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:							

CERTIFICATION

I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.

Assessing Officer Signature	Date	Certification Number
	04/01/2022	
	Assessing Officer Printed Name	

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County		City of Township (Indicate which)					
Ogemaw County		Horton Township					
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
100 Agriculture	39	4,222,800	100,200	100,600	10,700	4,233,900	
200 Commercial	19	1,922,200	0	135,500	31,000	2,088,700	
300 Industrial	10	756,700	0	-62,000	73,300	768,000	
400 Residential	810	33,011,800	519,300	4,395,100	954,300	37,841,900	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 Total Real	878	39,913,500	619,500	4,569,200	1,069,300	44,932,500	
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
150 Agriculture	0	0	0	0	0	0	
250 Commercial	24	268,500	29,900	0	70,100	308,700	
350 Industrial	2	600	0	0	0	600	
450 Residential	0	0	0	0	0	0	
550 Utility	5	3,854,700	3,600	0	1,108,300	4,959,400	
850 Total Personal	31	4,123,800	33,500	0	1,178,400	5,268,700	
Total Real and Personal	Parcel Count 909	2021 Board of Review 44,037,300	Loss 653,000	+ or (-) Adjustment 4,569,200	New 2,247,700	2022 Board of Review 50,201,200	

Informational Items

No. of Exempt Parcels: Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:

CERTIFICATION

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Assessing Officer Signature	Date	Certification Number
	04/06/2022	

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2022 Report of Assessment Roll Changes and Classification

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County		City of Township (Indicate which)				
Ogemaw County		Klacking Township				
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
100 Agriculture	47	3,511,100	4,900	28,500	151,600	3,686,300
200 Commercial	16	552,000	0	40,700	0	592,700
300 Industrial	0	0	0	0	0	0
400 Residential	594	27,361,800	420,400	3,047,400	557,700	30,546,500
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	657	31,424,900	425,300	3,116,600	709,300	34,825,500
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	14	0	0	0	0	0
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	7	3,397,100	34,800	0	16,500	3,378,800
850 Total Personal	21	3,397,100	34,800	0	16,500	3,378,800
Total Real and Personal	678	34,822,000	460,100	3,116,600	725,800	38,204,300
Informational Items						
No. of Exempt Parcels:	Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:					
CERTIFICATION						
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.						
Assessing Officer Signature	Date	Assessing Officer Printed Name	Certification Number			
	04/04/2022					

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County		City of Township (Indicate which)				
Ogemaw County		Logan Township				
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
100 Agriculture	126	13,396,500	176,300	63,100	14,100	13,297,400
200 Commercial	15	825,200	0	-4,900	51,800	872,100
300 Industrial	1	11,500	0	0	0	11,500
400 Residential	702	26,382,600	572,100	2,784,900	553,600	29,149,000
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	844	40,615,800	748,400	2,843,100	619,500	43,330,000
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	23	113,400	113,400	0	0	0
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	6	1,078,500	2,100	0	171,600	1,248,000
850 Total Personal	29	1,191,900	115,500	0	171,600	1,248,000
Total Real and Personal	Parcel Count 873	2021 Board of Review 41,807,700	Loss 863,900	+ or (-) Adjustment 2,843,100	New 791,100	2022 Board of Review 44,578,000

Informational Items

No. of Exempt Parcels: Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7c:

CERTIFICATION

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Assessing Officer Signature	Date	Certification Number
	04/04/2022	

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County		City of Township (Indicate which)		Mills Township					
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review			
100 Agriculture	11	1,118,300	0	17,800	0	1,136,100			
200 Commercial	70	3,861,100	24,200	131,400	29,100	3,997,400			
300 Industrial	2	177,700	0	-10,900	0	166,800			
400 Residential	5,462	116,245,000	1,150,400	14,383,800	1,558,200	131,036,600			
500 Timber - Cutover	0	0	0	0	0	0			
600 Developmental	0	0	0	0	0	0			
800 Total Real	5,545	121,402,100	1,174,600	14,522,100	1,587,300	136,336,900			
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review			
150 Agriculture	0	0	0	0	0	0			
250 Commercial	68	253,300	64,100	0	1,500	190,700			
350 Industrial	1	0	0	0	0	0			
450 Residential	0	0	0	0	0	0			
550 Utility	9	4,809,900	19,300	0	175,100	4,965,700			
850 Total Personal	78	5,063,200	83,400	0	176,600	5,156,400			
Total Real and Personal	5,623	126,465,300	1,258,000	14,522,100	1,763,900	141,493,300			
Informational Items									
No. of Exempt Parcels:	Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7c:								
CERTIFICATION									
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.									
Assessing Officer Signature	Date	Assessing Officer Printed Name							
	04/04/2022								
		Certification Number							

The completed form must be signed by the local unit assessor who is the assessor of record with the State Tax Commission. The form may be submitted in one of the following manners:

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2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of PA 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of Review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

County		City of Township (Indicate which)					
Ogemaw County		Ogemaw Township					
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
100 Agriculture	0	0	0	0	0	0	
200 Commercial	76	8,678,400	0	-465,400	2,206,100	10,419,100	
300 Industrial	0	0	0	0	0	0	
400 Residential	927	53,246,348	1,325,100	1,893,952	1,609,000	55,424,200	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 Total Real	1,003	61,924,748	1,325,100	1,428,552	3,815,100	65,843,300	
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
150 Agriculture	0	0	0	0	0	0	
250 Commercial	70	1,248,300	119,700	0	311,300	1,439,900	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	11	2,566,700	3,000	0	835,500	3,399,200	
850 Total Personal	81	3,815,000	122,700	0	1,146,800	4,839,100	
Total Real and Personal	1,084	65,739,748	1,447,800	1,428,552	4,961,900	70,682,400	
Informational Items							
No. of Exempt Parcels:	Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7c:						
CERTIFICATION							
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.							
Assessing Officer Signature	Date	Assessing Officer Printed Name	Certification Number				
	04/04/2022						

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2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of PA 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of Review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

County		City of Township (Indicate which)					
Ogemaw County		Richland Township					
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
100 Agriculture	164	14,354,400	300,000	-227,100	0	13,827,300	
200 Commercial	20	882,300	12,500	17,800	0	887,600	
300 Industrial	2	0	0	0	851,600	851,600	
400 Residential	989	30,889,900	322,600	4,994,800	480,400	36,042,500	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 Total Real	1,175	46,126,600	635,100	4,785,500	1,332,000	51,609,000	
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
150 Agriculture	0	0	0	0	0	0	
250 Commercial	31	1,100	0	0	0	1,100	
350 Industrial	1	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	10	2,026,900	258,600	0	316,100	2,084,400	
850 Total Personal	42	2,028,000	258,600	0	316,100	2,085,500	
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
	1,217	48,154,600	893,700	4,785,500	1,648,100	53,694,500	
Informational Items							
No. of Exempt Parcels:	Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7c:						
CERTIFICATION							
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.							
Assessing Officer Signature	Date	Assessing Officer Printed Name	Certification Number				
	04/06/2022						

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2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of PA 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of Review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

County		City of Township (Indicate which)					
Ogemaw County		Rose Township					
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
100 Agriculture	11	1,100,300	0	11,900	74,600	1,186,800	
200 Commercial	40	1,730,300	55,000	33,200	52,200	1,760,700	
300 Industrial	0	0	0	0	0	0	
400 Residential	1,569	60,489,300	468,900	1,762,400	781,500	62,564,300	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 Total Real	1,620	63,319,900	523,900	1,807,500	908,300	65,511,800	
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
150 Agriculture	0	0	0	0	0	0	
250 Commercial	37	197,850	116,450	0	0	81,400	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	4	2,719,800	14,650	0	268,400	2,973,550	
850 Total Personal	41	2,917,650	131,100	0	268,400	3,054,950	
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
	1,661	66,237,550	655,000	1,807,500	1,176,700	68,566,750	
Informational Items							
No. of Exempt Parcels:	Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.70:						
CERTIFICATION							
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.							
Assessing Officer Signature	Date	Assessing Officer Printed Name				Certification Number	
	03/18/2022						

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2022 Report of Assessment Roll Changes and Classification

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County		City of Township (Indicate which)				
Ogemaw County		Rose City				
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	72	5,010,400	117,900	272,600	142,000	5,307,100
300 Industrial	11	1,238,400	0	-50,700	26,000	1,213,700
400 Residential	236	5,120,900	131,000	1,560,500	155,100	6,705,500
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	319	11,369,700	248,900	1,782,400	323,100	13,226,300
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	93	1,251,050	95,700	0	14,050	1,169,400
350 Industrial	5	140,000	13,100	0	0	126,900
450 Residential	0	0	0	0	0	0
550 Utility	2	1,095,050	16,800	0	0	1,078,250
850 Total Personal	100	2,486,100	125,600	0	14,050	2,374,550
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
	419	13,855,800	374,500	1,782,400	337,150	15,600,850
Informational Items						
No. of Exempt Parcels:	Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:					
CERTIFICATION						
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.						
Assessing Officer Signature	Date	Assessing Officer Printed Name		Certification Number		
	04/06/2022					

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County		City of Township (Indicate which)					
Ogemaw County		West Branch Township					
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
100 Agriculture	139	11,399,400	0	332,700	140,500	11,872,600	
200 Commercial	130	38,652,200	132,000	387,100	170,400	39,077,700	
300 Industrial	34	2,824,500	0	-124,000	83,300	2,783,800	
400 Residential	1,637	77,421,800	457,600	8,793,600	877,100	86,634,900	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 Total Real	1,940	130,297,900	589,600	9,389,400	1,271,300	140,369,000	
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
150 Agriculture	0	0	0	0	0	0	
250 Commercial	175	4,051,000	272,200	0	1,202,100	4,980,900	
350 Industrial	6	958,700	70,900	0	3,747,600	4,635,400	
450 Residential	0	0	0	0	0	0	
550 Utility	33	14,767,900	254,800	0	603,100	15,116,200	
850 Total Personal	214	19,777,600	597,900	0	5,552,800	24,732,500	
Total Real and Personal	2,154	150,075,500	1,187,500	9,389,400	6,824,100	165,101,500	

Informational Items

No. of Exempt Parcels: Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:

CERTIFICATION

I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.

Assessing Officer Signature	Date	Certification Number
	04/04/2022	

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2022 Report of Assessment Roll Changes and Classification

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County		City of Township (Indicate which)					
Ogemaw County		West Branch City					
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
100 Agriculture	0	0	0	0	0	0	
200 Commercial	200	35,873,100	2,502,200	-601,900	679,100	33,448,100	
300 Industrial	19	2,663,600	0	12,800	189,000	2,865,400	
400 Residential	799	30,493,200	156,500	2,680,400	277,600	33,294,700	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 Total Real	1,018	69,029,900	2,658,700	2,091,300	1,145,700	69,608,200	
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review	
150 Agriculture	0	0	0	0	0	0	
250 Commercial	260	2,792,950	815,050	0	470,400	2,448,300	
350 Industrial	7	300,500	172,250	0	16,400	144,650	
450 Residential	0	0	0	0	0	0	
550 Utility	3	1,395,950	1,200	0	202,350	1,597,100	
850 Total Personal	270	4,489,400	988,500	0	689,150	4,190,050	
Total Real and Personal	1,288	73,519,300	3,647,200	2,091,300	1,834,850	73,798,250	
Informational Items							
No. of Exempt Parcels:	Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:						
CERTIFICATION							
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.							
Assessing Officer Signature	Date	Assessing Officer Printed Name		Certification Number			
	04/04/2022						

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State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name ZACHARY VANWORMER	Certification Number R-9709	Certification Level (MCAO, MAAO, MMAO) MCAO - Michigan Certified Assessing Officer	Tax Year 2022	
Local Unit of Government Name CHURCHILL TOWNSHIP	City or Township Township	County Name OGEMAW COUNTY		
PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	16,120,700
	0		Real Commercial	2,149,800
	0		Real Industrial	110,700
	0		Real Residential	77,922,300
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	96,303,500
			TOTAL PERSONAL PROPERTY	3,181,588
			TOTAL REAL & PERSONAL PROPERTY	99,485,088
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name ALLISON THOMPSON	Certification Number R-9425	Certification Level (MCAO, MAAO, MMAO) MCAO - Michigan Certified Assessing Officer	Tax Year 2022	
Local Unit of Government Name CUMMING TOWNSHIP	City or Township Township	County Name OGEMAW COUNTY		
PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
0	0		Real Agriculture	6,638,600
0	0		Real Commercial	2,773,500
0	0		Real Industrial	189,900
0	0		Real Residential	34,320,400
0	0		Real Timber Cutover	0
0	0		Real Developmental	0
			TOTAL REAL PROPERTY	43,922,400
			TOTAL PERSONAL PROPERTY	2,786,900
			TOTAL REAL & PERSONAL PROPERTY	46,709,300
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name ZACHARY VANWORMER	Certification Number R-9709	Certification Level (MCAO, MAAO, MMAO) MCAO - Michigan Certified Assessing Officer	Tax Year 2022	
Local Unit of Government Name EDWARDS TOWNSHIP	City or Township Township	County Name OGEMAW COUNTY		
PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
0	0		Real Agriculture	19,025,200
0	0		Real Commercial	492,600
0	0		Real Industrial	404,200
0	0		Real Residential	49,507,670
0	0		Real Timber Cutover	0
0	0		Real Developmental	0
			TOTAL REAL PROPERTY	69,429,670
			TOTAL PERSONAL PROPERTY	2,551,900
			TOTAL REAL & PERSONAL PROPERTY	71,981,570
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name ALLISON THOMPSON	Certification Number R-9425	Certification Level (MCAO, MAAO, MMAO) MCAO - Michigan Certified Assessing Officer	Tax Year 2022	
Local Unit of Government Name FOSTER TOWNSHIP	City or Township Township	County Name OGEMAW COUNTY		
PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
0	0		Real Agriculture	0
	0		Real Commercial	543,800
	0		Real Industrial	120,500
	0		Real Residential	62,185,500
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	62,849,800
			TOTAL PERSONAL PROPERTY	4,206,400
			TOTAL REAL & PERSONAL PROPERTY	67,056,200
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name TONI BRUSCH	Certification Number R-5539	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2022	
Local Unit of Government Name GOODAR TOWNSHIP	City or Township Township	County Name OGEMAW COUNTY		
PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	0
	0		Real Commercial	183,200
	0		Real Industrial	82,700
	0		Real Residential	33,669,700
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	33,935,600
			TOTAL PERSONAL PROPERTY	953,500
			TOTAL REAL & PERSONAL PROPERTY	34,889,100
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name JIM VANWORMER	Certification Number R-7072	Certification Level (MCAO, MAAO, MMAO) MCAO - Michigan Certified Assessing Officer	Tax Year 2022	
Local Unit of Government Name HILL TOWNSHIP	City or Township Township	County Name OGEMAW COUNTY		
PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	1,851,800
	0		Real Commercial	1,613,500
	0		Real Industrial	0
	0		Real Residential	156,967,600
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	160,432,900
			TOTAL PERSONAL PROPERTY	2,998,700
			TOTAL REAL & PERSONAL PROPERTY	163,431,600
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

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PART 1: ASSESSOR AND LOCAL UNIT INFORMATION
(When complete, this form is to be filed with the local unit of government)

Assessing Officer Name RONDA MROCK-PARKS	Certification Number R-6541	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2022
Local Unit of Government Name HORTON TOWNSHIP	City or Township Township	County Name OGE MAW COUNTY	

PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
Adding	98,439	To	Real Agriculture	4,332,339
Deducting	103,787	From	Real Commercial	1,984,913
	0		Real Industrial	768,000
	0		Real Residential	37,841,900
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	44,927,152
			TOTAL PERSONAL PROPERTY	5,268,700
			TOTAL REAL & PERSONAL PROPERTY	50,195,852

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.

Chairperson of the County Board of Commissioners Signature	Date
Clerk of the County Board of Commissioners Signature	Date

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name TONI BRUSCH	Certification Number R-5539	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2022	
Local Unit of Government Name KLACKING TOWNSHIP	City or Township Township	County Name OGEMAW COUNTY		
PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	3,686,300
	0		Real Commercial	592,700
	0		Real Industrial	0
	0		Real Residential	30,546,500
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	34,825,500
			TOTAL PERSONAL PROPERTY	3,378,800
			TOTAL REAL & PERSONAL PROPERTY	38,204,300
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION
(When complete, this form is to be filed with the local unit of government)

Assessing Officer Name	Certification Number	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2022
Local Unit of Government Name LOGAN TOWNSHIP	City or Township Township	County Name OGE MAW COUNTY	

PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
Deducting	20,741	From	Real Agriculture	13,276,659
	0		Real Commercial	872,100
	0		Real Industrial	11,500
	0		Real Residential	29,149,000
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	43,309,259
			TOTAL PERSONAL PROPERTY	1,248,000
			TOTAL REAL & PERSONAL PROPERTY	44,557,259

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.

Chairperson of the County Board of Commissioners Signature	Date
Clerk of the County Board of Commissioners Signature	Date

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name TONI BRUSCH	Certification Number R-5539	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2022	
Local Unit of Government Name MILLS TOWNSHIP	City or Township Township	County Name OGEMAW COUNTY		
PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	1,136,100
	0		Real Commercial	3,997,400
	0		Real Industrial	166,800
	0		Real Residential	131,036,600
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	136,336,900
			TOTAL PERSONAL PROPERTY	5,156,400
			TOTAL REAL & PERSONAL PROPERTY	141,493,300
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<p><i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.</i></p>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name ZACHARY VANWORMER	Certification Number R-9709	Certification Level (MCAO, MAAO, MMAO) MCAO - Michigan Certified Assessing Officer	Tax Year 2022	
Local Unit of Government Name OGEMAW TOWNSHIP	City or Township Township	County Name OGEMAW COUNTY		
PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
0	0		Real Agriculture	0
0	0		Real Commercial	10,419,100
0	0		Real Industrial	0
0	0		Real Residential	55,424,200
0	0		Real Timber Cutover	0
0	0		Real Developmental	0
			TOTAL REAL PROPERTY	65,843,300
			TOTAL PERSONAL PROPERTY	4,839,100
			TOTAL REAL & PERSONAL PROPERTY	70,682,400
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)			
Assessing Officer Name KEITH PONAK	Certification Number R-4771	Certification Level (MCAO, MAAO, MMAO) MCAO - Michigan Certified Assessing Officer	Tax Year 2022
Local Unit of Government Name RICHLAND TOWNSHIP	City or Township Township	County Name OGEMAW COUNTY	

PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
0			Real Agriculture	13,827,300
0			Real Commercial	887,600
0			Real Industrial	851,600
0			Real Residential	36,042,500
0			Real Timber Cutover	0
0			Real Developmental	0
			TOTAL REAL PROPERTY	51,609,000
			TOTAL PERSONAL PROPERTY	2,085,500
			TOTAL REAL & PERSONAL PROPERTY	53,694,500

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION	
<p><i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.</i></p>	
Chairperson of the County Board of Commissioners Signature	Date
Clerk of the County Board of Commissioners Signature	Date

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

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PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name JAMES VANWORMER	Certification Number R-7072	Certification Level (MCAO, MAAO, MMAO) MCAO - Michigan Certified Assessing Officer	Tax Year 2022	
Local Unit of Government Name ROSE TOWNSHIP	City or Township Township	County Name OGEMAW COUNTY		
PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
0	0		Real Agriculture	1,186,800
0	0		Real Commercial	1,760,700
0	0		Real Industrial	0
0	0		Real Residential	62,564,300
0	0		Real Timber Cutover	0
0	0		Real Developmental	0
			TOTAL REAL PROPERTY	65,511,800
			TOTAL PERSONAL PROPERTY	3,054,950
			TOTAL REAL & PERSONAL PROPERTY	68,566,750
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION
(When complete, this form is to be filed with the local unit of government)

Assessing Officer Name TONI BRUSCH	Certification Number R-5939	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2022
Local Unit of Government Name WEST BRANCH TOWNSHIP	City or Township Township	County Name OGEMAW COUNTY	

PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	11,872,600
	0		Real Commercial	39,077,700
	0		Real Industrial	2,783,800
	0		Real Residential	86,634,900
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	140,369,000
			TOTAL PERSONAL PROPERTY	24,732,500
			TOTAL REAL & PERSONAL PROPERTY	165,101,500

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.

Chairperson of the County Board of Commissioners Signature	Date
Clerk of the County Board of Commissioners Signature	Date

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION
(When complete, this form is to be filed with the local unit of government)

Assessing Officer Name ZACHARY VANWORMER	Certification Number R-9709	Certification Level (MCAO, MAAO, MMAO) MCAO - Michigan Certified Assessing Officer	Tax Year 2022
Local Unit of Government Name CITY OF ROSE CITY	City or Township City	County Name OGEMAW COUNTY	

PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	0
Deducting	231,919	From	Real Commercial	5,075,181
	0		Real Industrial	1,213,700
	0		Real Residential	6,705,500
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	12,994,381
			TOTAL PERSONAL PROPERTY	2,374,550
			TOTAL REAL & PERSONAL PROPERTY	15,368,931

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.

Chairperson of the County Board of Commissioners Signature	Date
Clerk of the County Board of Commissioners Signature	Date

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name JAMES VANWORMER	Certification Number R-7072	Certification Level (MCAO, MAAO, MMAO) MCAO - Michigan Certified Assessing Officer	Tax Year 2022	
Local Unit of Government Name CITY OF WEST BRANCH	City or Township City	County Name OGEMAW COUNTY		
PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
0	0		Real Agriculture	0
0	0		Real Commercial	33,448,100
0	0		Real Industrial	2,865,400
0	0		Real Residential	33,294,700
0	0		Real Timber Cutover	0
0	0		Real Developmental	0
			TOTAL REAL PROPERTY	69,608,200
			TOTAL PERSONAL PROPERTY	4,190,050
			TOTAL REAL & PERSONAL PROPERTY	73,798,250
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	