

# OGEMAW COUNTY EQUALIZATION DEPARTMENT

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In accordance with Act 165, Public Acts of 1971 and Act 114, Public Acts of 1979, the following are the tentative equalization ratios and multipliers for real and personal property assessments in the several townships and cities in Ogemaw County as prepared by the Ogemaw County Equalization Department.

These tentative ratios and multipliers for 2019 are subject to change, provided there is an adjustment in the 2018 total assessed value of a property class in a taxing unit. An upward or downward adjustment of the 2018 total assessed value of a property class will reduce or increase the multiplier proportionately.

Proposal A, which was approved by voters on March 15, 1994, placed a limit on the value used to compute property taxes. Property taxes are now calculated using taxable value rather than state equalized value. State equalized value is the assessed value multiplied by the equalization multiplier.

The 2019 taxable value for each parcel will be the lower of its 2019 state equalized value or the 2018 taxable value for the parcel multiplied by 1.024, which is the inflation rate multiplier used for the current assessment period. Taxable value may also increase or decrease due to physical changes to a property.

City or Township	AGRICULTURAL Class 101			COMMERCIAL Class 201			INDUSTRIAL Class 301					
	2018 Multiplier	2019 Tentative Ratio	2019 Tentative Multiplier	2018 Multiplier	2019 Tentative Ratio	2019 Tentative Multiplier	2018 Multiplier	2019 Tentative Ratio	2019 Tentative Multiplier			
	Churchill	1.00000	48.91	1.02229	1.00000	49.68	1.00000	1.00000	50.09	0.99811		
Cumming	1.00000	50.72	0.98580	1.00000	55.90	0.89455	1.00000	52.50	0.95238			
Edwards	1.00000	51.25	0.97561	1.00000	52.03	0.96098	1.00000	52.32	0.95566			
Foster		None Classified		1.00000	53.29	0.93826	1.00000	48.68	1.02711			
Goodar		None Classified		1.00000	51.49	0.97106		None Classified				
Hill	1.00000	46.88	1.06655	1.00000	53.49	0.93475		None Classified				
Horton	1.00000	52.99	0.94357	1.00000	50.31	0.99384	1.00000	50.30	0.99403			
Klacking	1.00000	50.32	0.99364	1.00000	48.53	1.03029		None Classified				
Logan	1.00000	52.88	0.94554	1.00000	48.00	1.04167	1.00000	49.36	1.00000			
Mills	1.00000	53.93	0.92713	1.00000	51.78	0.96562	1.00000	48.51	1.03066			
Ogemaw		None Classified		1.00000	48.93	1.02187		None Classified				
Richland	1.00000	49.88	1.00000	1.00000	51.22	0.97618		None Classified				
Rose	1.00000	50.30	0.99404	1.00000	50.97	0.98097		None Classified				
West Branch Twp	1.00000	48.06	1.04037	1.00000	49.91	1.00000	1.00000	44.15	1.13250			
Rose City		None Classified		1.00000	52.20	0.95785	1.00000	53.37	0.93686			
City of West Branch		None Classified		1.00000	47.96	1.04254	1.00000	44.84	1.11508			
Township	RESIDENTIAL Class 401			TIMBER/CUTOVER Class 501			DEVELOPMENTAL Class 601			PERSONAL PROPERTY Classes 151-551		
	2018 Multiplier	2019 Tentative Ratio	2019 Tentative Multiplier	2018 Multiplier	2019 Tentative Ratio	2019 Tentative Multiplier	2018 Multiplier	2019 Tentative Ratio	2019 Tentative Multiplier	2018 Multiplier	2019 Tentative Ratio	2019 Tentative Multiplier
	Churchill	1.00000	48.77	1.02522		None Classified			None Classified		1.00000	50.00
Cumming	1.00000	47.39	1.05507		None Classified			None Classified		1.00000	50.00	1.00000
Edwards	1.00000	50.80	0.98425		None Classified			None Classified		1.00000	50.00	1.00000
Foster	1.00000	48.16	1.03821		None Classified			None Classified		1.00000	50.00	1.00000
Goodar	1.00000	46.39	1.07782		None Classified			None Classified		1.00000	50.00	1.00000
Hill	1.00000	48.64	1.02796		None Classified			None Classified		1.00000	50.00	1.00000
Horton	1.00000	47.74	1.04734		None Classified			None Classified		1.00000	50.00	1.00000
Klacking	1.00000	48.19	1.03756		None Classified			None Classified		1.00000	50.00	1.00000
Logan	1.00000	51.92	0.96302		None Classified			None Classified		1.00000	50.00	1.00000
Mills	1.00000	46.70	1.07066		None Classified			None Classified		1.00000	50.00	1.00000
Ogemaw	1.00000	47.87	1.04450		None Classified			None Classified		1.00000	50.00	1.00000
Richland	1.00000	48.13	1.03885		None Classified			None Classified		1.00000	50.00	1.00000
Rose	1.00000	47.82	1.04559		None Classified			None Classified		1.00000	50.00	1.00000
West Branch												
Twp	1.00000	48.97	1.02103		None Classified			None Classified		1.00000	50.00	1.00000
Rose City	1.00000	50.31	0.99384		None Classified			None Classified		1.00000	50.00	1.00000
City of												
West Branch	1.00000	48.76	1.02543		None Classified			None Classified		1.00000	50.00	1.00000