

NOTICE

BOARD OF REVIEW MEETINGS

Check Listings Below For Dates and Times For Your Township For Hearing Complaints and Making Corrections Estimated Multipliers Affect Your Dollars

Tentative Ratios and Estimated Multipliers will be applied to each classification of Real Property separately. To see if your property's assessed value as equalized is approximately what the market or selling price will command, check out your assessment by using the following example procedure:

Assessed Value \$1,000	Multiply by Estimated Multiplier to Calcuate Your Equalized Value 1.0749	=	Multiply the Equalized Value by 2 \$1,075 x 2	=	Approximate Cash Value \$2,150
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if the estimated multiplier is 1.00000 you would figure as follows:

\$1,000	1.00000	=	\$1,000x2	=	\$2,000
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(Equalized value is supposed to represent 50% of cash value)

The assessment figure viewed at Board of Review time is not necessarily the same as the figure used at billing time. The actual factor is determined after adjournment of the Board of Review when the State Board of Equalization issues its report after the fourth Monday in May.

A taxpayer having any questions is invited to check with the Board of Review, the Supervisor or the County Equalization Department.

Notice is hereby given that the assessment rolls for the below named townships for the year 2018 have been completed and the **Board of Review** of said townships will be in session at the **regular voting place of each township** at dates and times listed below at which time and place the aforesaid assessment roll will be subject to review and correction and all persons who may consider themselves aggrieved by any valuation of property as now set forth in said assessment rolls, or who may have knowledge of any errors contained in said rolls or omissions from the same, or who have reason to suppose that such errors exist, will then and there be heard by said Board of Review, and assessment roll as corrected and approved by said Board of Review and finally approved, shall be the assessment roll of said township for the year 2018.

2018 Tentative Ratios and Multipliers by Classification

Tentative recommended equalization ratios and estimated multipliers necessary to compute individual state equalized valuation of real property by classification and of personal property for the several townships and cities of Ogemaw County (Pursuant to Act 165 of Public Acts of 1971, Michigan Compiled Laws Section 211.34a) appear below:

OGEMAW COUNTY EQUALIZATION DEPARTMENT

James (Randy) Booth, Director
Room 105, Ogemaw County Building, West Branch, Michigan
989-345-0328

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 2018 are subject to change, provided there is an adjustment in the 2017 total assessed value of a property class in a taxing unit. An upward or downward adjustment of the 2017 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 2018 taxable value for each parcel will be the lower of its 2018 state equalized value or the 2017 taxable value for the parcel multiplied by 1.021, 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		
	2017 Multiplier	2018 Tentative Ratio	2018 Tentative Multiplier	2017 Multiplier	2018 Tentative Ratio	2018 Tentative Multiplier	2017 Multiplier	2018 Tentative Ratio	2018 Tentative Multiplier
	Churchill	1.00000	49.83	1.00000	1.00000	48.14	1.03864	1.00000	51.04
Cumming	1.00000	52.62	0.95021	1.00000	51.80	0.96525	1.00000	53.32	0.93773
Edwards	1.00000	52.29	0.95621	1.00000	51.40	0.97276	1.00000	48.60	1.02881
Foster		None Classified		1.00000	48.69	1.02690	1.00000	50.44	0.99127
Goodar		None Classified		1.00000	52.16	0.95859		None Classified	
Hill	1.00000	52.24	0.95712	1.00000	48.98	1.02082		None Classified	
Horton	1.00000	45.44	1.10035	1.00000	52.66	0.94949	1.00000	44.84	1.11507
Klacking	1.00000	51.62	0.96862	1.00000	48.36	1.03391		None Classified	
Logan	1.00000	52.20	0.95785	1.00000	47.08	1.06202	1.00000	48.07	1.04018
Mills	1.00000	49.58	1.00000	1.00000	47.25	1.05820	1.00000	52.52	0.95198
Ogemaw		None Classified		1.00000	49.39	1.00000		None Classified	
Richland	1.00000	53.04	0.94268	1.00000	50.88	0.98270		None Classified	
Rose	1.00000	51.66	0.96787	1.00000	47.18	1.05977		None Classified	
West Branch Twp	1.00000	51.82	0.96488	1.00000	51.59	0.96918	1.00000	50.95	0.98135
Rose City		None Classified		1.00000	59.27	0.84360	1.00000	45.92	1.08885
City of West Branch		None Classified		1.00000	51.92	0.96302	1.00000	56.50	0.88496

City of Township	RESIDENTIAL Class 401			TIMBER/CUTOVER Class 501			DEVELOPMENTAL Class 601			PERSONAL PROPERTY Classes 151-551		
	2017 Multiplier	2018 Tentative Ratio	2018 Tentative Multiplier	2017 Multiplier	2018 Tentative Ratio	2018 Tentative Multiplier	2017 Multiplier	2018 Tentative Ratio	2018 Tentative Multiplier	2017 Multiplier	2018 Tentative Ratio	2018 Tentative Multiplier
	Churchill	1.00000	50.24	0.99522		None Classified			None Classified		1.00000	50.00
Cumming	1.00000	50.37	0.99265		None Classified			None Classified		1.00000	50.00	1.00000
Edwards	1.00000	49.37	1.00000		None Classified			None Classified		1.00000	50.00	1.00000
Foster	1.00000	48.82	1.02417		None Classified			None Classified		1.00000	50.00	1.00000
Goodar	1.00000	49.39	1.00000		None Classified			None Classified		1.00000	50.00	1.00000
Hill	1.00000	50.38	0.99246		None Classified			None Classified		1.00000	50.00	1.00000
Horton	1.00000	49.93	1.00000		None Classified			None Classified		1.00000	50.00	1.00000
Klacking	1.00000	50.71	0.98600		None Classified			None Classified		1.00000	50.00	1.00000
Logan	1.00000	50.81	0.98406		None Classified			None Classified		1.00000	50.00	1.00000
Mills	1.00000	49.78	1.00000		None Classified			None Classified		1.00000	50.00	1.00000
Ogemaw	1.00000	48.90	1.02249		None Classified			None Classified		1.00000	49.97	1.00000
Richland	1.00000	47.86	1.04471		None Classified			None Classified		1.00000	50.00	1.00000
Rose	1.00000	48.41	1.03284		None Classified			None Classified		1.00000	50.00	1.00000
West Branch Twp	1.00000	48.72	1.02627		None Classified			None Classified		1.00000	50.00	1.00000
Rose City	1.00000	49.53	1.00000		None Classified			None Classified		1.00000	50.00	1.00000
City of West Branch	1.00000	51.18	0.97694		None Classified			None Classified		1.00000	50.00	1.00000

<p>Churchill Township Lynn Kavalunas, Clerk West Branch, MI Organizational Meeting Tues., March 6, 3 p.m. Monday, March 12 • 9 a.m.-3 p.m. Tuesday, March 13 • 3-9 p.m.</p>	<p>Cumming Township Janice Fritz, Clerk West Branch, MI Monday, March 12 • 9 a.m.-3 p.m. Wednesday, March 14 • 3-9 p.m.</p>	<p>Edwards Township Dennis Stephens, Clerk West Branch, MI Organizational Mtg, Tues, March 6, 12:30 p.m. Monday, March 12 • 9 a.m.-Noon & 1-4 p.m. Tuesday, March 13 • 2-5 p.m. & 6-9 p.m.</p>
<p>Foster Township Karen McIntyre, Clerk West Branch, MI Wednesday, March 14 • 9 a.m. - 3p.m. Thursday, March 15 • 3 - 9 p.m.</p>	<p>Goodar Township Larry McNeely, Clerk South Branch, MI Organizational Meeting March 6 at 10 a.m. Monday, March 12 • 9 a.m.-Noon & 1-4 p.m. Wednesday, March 14 • 1-4 p.m. & 6-9 p.m.</p>	<p>Hill Township Carol Gillman, Clerk Lupton, MI Monday, March 12 9 a.m.-Noon & 1-4 p.m. Tuesday, March 13 • 2-5 p.m. & 6-9 p.m.</p>
<p>Horton Township Wanda Zettel, Clerk West Branch, MI Monday, March 12 • 9 a.m.-Noon & 1-4 p.m. Tuesday, March 13 • 3-9 p.m.</p>	<p>Klacking Township Ellen Rush, Clerk West Branch, MI Wednesday, March 14 • 4-9 p.m. Saturday, March 17 • 9 a.m.-5 p.m. Assessor will be present Saturday, 2-5 p.m.</p>	<p>Logan Township Tonya Schagel, Clerk Prescott, MI Organizational Mtg, Tuesday, March 6, 1 p.m. Monday, March 12 • 9 a.m.-3 p.m. Wednesday, March 14 • 3-9 p.m.</p>
<p>Mills Township April Schils, Clerk Prescott, MI Organizational Mtg., Tues., March 6, 11:30 a.m. Monday, March 12 • 9 a.m.-Noon & 1-4 p.m. Wednesday, March 14 • 3-9 p.m.</p>	<p>Ogemaw Township Tracy Turner, Clerk West Branch, MI Monday, March 12 • 9 a.m.-Noon & 1-4 p.m. Tuesday, March 13 • 9 a.m.-Noon & 6-9 p.m.</p>	<p>Richland Township Dawn Johnson, Clerk Prescott, MI Wednesday, March 14 • 9 a.m.-3 p.m. Friday, March 16 • 3-9 p.m.</p>
<p>Rose Township Kelli Collins, Clerk • Lupton, MI Monday, March 12 • 9 a.m.-Noon • 1-4 p.m. Tuesday, March 13 • 2-5 p.m. & 6-9 p.m.</p>	<p>West Branch Township Ryan Veeder, Clerk • West Branch, MI Organizational Meeting Tuesday, March 6, 1 p.m. Monday, March 12 • 2-5 p.m. & 6-9 p.m. Wednesday, March 14 • 9 a.m.-Noon & 1-4 p.m.</p>	