

Sherman Township-2026 Land Value Analysis Agricultural

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Cur. Assessed	Prev. Assessed	Land Value	Net Acreage	Price/Acre
032-007-200-001-20	1432 NASH	5/15/2023	90000	WD	90000	36100	40.11111111	123900	71300	36100	123900	41.3	\$ 2,179
040-011-400-001-25	PRESCOTT RD	10/6/2023	146520	WD	146520	47800	32.62353262	122500	60650	47800	122500	49	\$ 2,990
050-021-200-001-00	MILLER	10/30/2023	157500	WD	157500	64200	40.76190476	172500	85800	64200	172500	69	\$ 2,283
090-015-400-003-00	ALABASTER&SAND LAKE	9/15/2023	85000	WD	85000	33700	39.64705882	95063	45600	33700	95063	38.025	\$ 2,235
090-023-400-001-00	V/L BINDER RD	5/22/2023	104000	WD	104000	33400	32.11538462	92630	45200	45200	92630	37.052	\$ 2,807
													\$ 2,499

For losco County, use between \$2,400 and \$2,500/acre
for agricultural land values

For Sherman Twp, 2026, use \$2,450/acre
for agricultural land values

Sherman Township-2026 Land Value Analysis Industrial

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land Value	Land Residual	Net Acreage	PPA	Class	Liber/Page	Other Parcels in Sale
033-T20-000-008-13		03/31/24	\$25,000	LC	\$25,000	\$22,080	\$22,080	\$25,000	3.68	6,793	202	2024002963	
050-023-300-002-20	M-55	04/25/24	\$315,000	WD	\$315,000	\$295,118	\$289,312	\$309,194	49.24	6,279	202	2024002750	050-023-400-002-00

For 2026, use \$6,000 for Sherman Twp Industrial Rate

Iosco County-2026 Land Value Analysis Residential Acreage

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class	Page 1 of 2
070-012-200-003-00	6335 SHELLNBARGER RD	6/20/2024	32900	LC	32900	37362	4538	9000	Improved	0	0	1	\$ 4,538	0	401	2024/003390		Residential	401	
073-P20-000-027-00	7303 BLUE OX TR	2/18/2025	150000	WD	150000	144768	15632	10400	Improved	0	0	1.1	\$ 14,211	0	401	2025/000669		Residential	401	
072-008-300-009-00	8278 CHAIN LAKE RD	10/5/2023	160000	WD	154000	144971	19589	10560	Improved	0	0	1.26	\$ 15,547	0	401	2023-005271		Residential	401	
064-P31-000-035-00	CEDAR LAKE RD	4/14/2023	20000	WD	20000	28479	20000	18983	Improved	253.10864	1001	1.838	\$ 10,881	160	04325	2023-002076	064-P31-000-036-00	94325 US 23 & CEDAR LK RD & F 41	402	
													\$ 11,294	Avg of All		For 2026, use \$11,294 for 1 acre parcels				
064-L37-000-679-00	4825 WILLOWBEND RD	1/23/2025	15000	WD	15000	13648	15000	14437	Improved	507.176572	333	2.019	\$ 7,429	527	04340	2025/000324	064-L37-000-687-00	94340 LAKEWOOD SHORES	402	
090-017-300-003-01		5/7/2024	10000	WD	10000	15476	10000	15476	Vacant	0	0	2.09	\$ 4,785	0	401	2024-002799		Residential	402	
064-L38-000-711-01	7603 HUNTINGTON DR	7/28/2023	260000	WD	260000	245258	23566	8824	Improved	484.826435	241	2.318	\$ 10,167	419	04340	2023-003998		94340 LAKEWOOD SHORES	401	
													\$ 7,460	Avg of All		For 2026, use \$7,460 for 2 acre parcels				
072-010-200-008-00	ROLLWAYS RD	9/11/2024	11000	WD	11000	16346	11000	16346	Vacant	0	0	2.8	\$ 3,929	0	401	2024-005027		Residential	402	
073-E90-000-016-00	5779 FROLIC TR	7/26/2024	100000	WD	100000	97516	19196	16712	Improved	0	0	3.15	\$ 6,094	0	401	2024-003938		Residential	401	
090-018-400-002-75		3/8/2024	12000	WD	12000	16712	12000	16712	Vacant	0	0	3.23	\$ 3,715	0	401	2024-001193		Residential	402	
070-018-300-005-00	8911 ORA LAKE RD	4/4/2024	199000	WD	199000	190779	25558	17337	Improved	0	0	3.53	\$ 7,240	0	401	2024-002553		Residential	401	
031-014-200-003-60	E LINCOLN	10/11/2024	32000	WD	32000	18924	32000	18924	Vacant	0	0	3.61	\$ 8,864	0	401	2024-005428		Residential	402	
													\$ 5,968	Avg of All						
													\$ 5,503	Avg of Vacant		For 2026, use \$5,500 for 3 acre parcels				
061-013-200-004-00	380 BISSONETTE RD	8/22/2023	295000	WD	295000	291208	26250	22458	Improved	0	0	4.43	\$ 5,926	0	04110	2023-004441		94100 RANGE 7	401	
063-021-400-002-00	F 41	9/4/2024	40000	WD	40000	22882	40000	22882	Vacant	0	0	4.54	\$ 8,811	0	04302	2024/004771		94300 R9E	402	
030-012-300-001-50	296 OLD STATE	7/18/2023	35000	WD	35000	36122	23533	24655	Improved	0	0	5	\$ 4,707	0	401	2023-003764		Residential	401	
062-016-400-008-00	MERTON RD	6/24/2024	25500	WD	25500	24655	25500	24655	Vacant	0	0	5	\$ 5,100	0	04210	2024-003435		94200 RANGE 8	402	
													\$ 6,136	Avg of All						
													\$ 6,955	Avg of Vacant		For 2026, use \$6,136/acre for 4-5 acre parcels				
030-014-100-001-70	SPARTON	7/22/2024	30000	WD	30000	26612	30000	26612	Vacant	0	0	5.94	\$ 5,051	0	401	2024-003893		Residential	402	
070-022-300-002-60	7314 CURTIS RD	10/11/2024	200000	WD	200000	185869	43638	29507	Improved	0	0	7.96	\$ 5,482	0	401	2024-005480		Residential	401	
031-014-200-003-00	2110 E LINCOLN	8/22/2023	360000	WD	360000	330158	59947	30105	Improved	0	0	8.29	\$ 7,231	0	401	2023-004513		Residential	401	
070-018-400-003-60	8544 W ESMOND RD	1/10/2025	419000	WD	419000	429738	18669	29407	Improved	0	0	8.34	\$ 2,238	0	401	2025/000153		Residential	401	
													\$ 5,001	Avg of All						
													\$ 5,051	Vacant		For 2026, use \$5,000/acre for 7 acre parcels				
070-010-300-001-01	7450 W WEBB RD	9/21/2023	85000	WD	85000	74762	41403	31165	Improved	0	0	9.98	\$ 4,149	0	401	2023-005015		Residential	401	
072-021-400-003-00	7604 WICKERT RD	10/4/2024	179900	WD	179900	170178	41034	31312	Improved	0	0	10	\$ 4,103	0	401	2024-005352		Residential	401	
071-029-200-003-00	5489 CURTIS RD	2/20/2025	75000	WD	75000	74585	41429	41014	Improved	0	0	10	\$ 4,143	0	401	2025/000695	071-029-200-003-25	Residential	401	
060-004-200-002-20	7930 S VAUGHN LAKE DR	7/12/2023	50000	WD	50000	30074	48555	28629	Improved	0	0	10	\$ 4,856	0	04010	2023-003913		94000 RANGE 6	401	
070-018-100-001-70	8761 DAVY DR	11/15/2023	35000	WD	35000	38411	35000	31621	Improved	0	0	10.06	\$ 3,479	0	401	2023-005929		Residential	401	
070-001-200-001-40	4856 TOWERLINE RD	9/30/2024	85000	WD	85000	68094	48955	32049	Improved	0	0	10.34	\$ 4,735	0	401	2024-005260		Residential	401	
070-016-300-013-00	ORA LAKE RD	1/17/2025	57000	WD	57000	37174	57000	37174	Vacant	0	0	11.755	\$ 4,849	0	401	2025/000546		Residential	402	
													\$ 4,330	Avg of All						
													\$ 4,849	Vacant		For 2026, use \$4,500/acre for 10 acre parcels				
063-021-100-001-00	6502 LOUD DR	6/2/2023	266900	WD	266900	291384	14869	39353	Improved	0	0	12.84	\$ 1,158	473	04303	2023-002944	063-022-200-009-00	94303 R9 EAST OF VAN ETTAN LK	401	
031-011-300-002-00	2087 E LINCOLN	10/6/2023	68500	WD	68500	45090	68500	45090	Vacant	0	0	15	\$ 4,567	0	401	2023-005251		Residential	402	
063-021-100-002-00	LOUD DR	4/14/2023	60000	WD	60000	46512	60000	46512	Vacant	0	0	16	\$ 3,750	1090	04303	2023-002079		94303 R9 EAST OF VAN ETTAN LK	402	
063-016-300-001-00	6630 LOUD DR	12/6/2024	269000	WD	269000	265196	50885	47081	Improved	0	0	16.4	\$ 3,103	77	04303	2024-006307		94303 R9 EAST OF VAN ETTAN LK	401	

063-016-300-001-00	6630 LOUD DR	5/5/2023	270000 WD	270000	265196	51885	47081	Improved	0	0	16.4	\$	3,164	77	04303	2023-002551	94303 R9 EAST OF VAN ETTAN LK	401	Page 2 of 2
030-001-300-002-00		11/14/2024	79000 WD	79000	48503	79000	48503	Vacant	0	0	17.4	\$	4,540	0	401	2024-005980	Residential	402	
062-002-200-001-00	KINGS CORNER RD	12/21/2023	48000 WD	48000	51722	48000	49456	Improved	0	0	18.53	\$	2,590	0	04230	2023-006510	94200 RANGE 8	401	
062-002-200-001-00	KINGS CORNER RD	12/21/2023	70000 WD	70000	51722	70000	49456	Improved	0	0	18.53	\$	3,778	0	04230	2023-006511	94200 RANGE 8	401	
												\$	3,331			Avg of All			
												\$	4,286			Avg of Vacant	For 2026, use \$3,500 for 15 acre parcels		
030-013-400-001-00	MONUMENT	8/1/2024	46000 WD	46000	40622	46000	40622	Vacant	0	0	19	\$	2,421	0	401	2024-004250	Residential	402	
072-036-200-004-00	SLOSSER RD	11/11/2024	89900 WD	89900	49783	89900	49783	Vacant	0	0	19.55	\$	4,598	0	401	2024-005897	Residential	402	
090-027-300-004-00	RHODES RD	9/29/2023	54000 WD	54000	94083	54000	62722	Improved	0	0	19.6	\$	2,755	0	401	2023-005204	090-027-300-005-00 Residential	402	
072-032-300-001-75	8300 KOKOSING RD	11/11/2024	88000 WD	88000	54299	88000	51389	Improved	0	0	19.93	\$	4,415	0	401	2024-005901	Residential	401	
062-020-200-003-50	BISSONETTE RD	7/24/2023	45000 WD	45000	31320	45000	31320	Vacant	0	0	20	\$	2,250	0	04210	2023-003986	94200 RANGE 8	402	
070-018-300-008-00	8904 W ESMOND RD	7/16/2024	208000 PTA	208000	181070	79261	52331	Improved	0	0	20.3	\$	3,904	0	401		Residential	401	
072-008-300-014-75	8285 CHAIN LAKE RD	8/22/2024	210000 WD	210000	292438	54804	76977	Improved	0	0	20.4	\$	2,686	0	401	2024-004545	072-008-300-014-50, 07 Residential	401	
												\$	3,290			Avg of All			
												\$	3,090			Avg of Vacant	For 2026, use \$3,100/acre for 20 acre parcels		
062-002-300-001-00	INDIAN RD	10/8/2024	75000 WD	75000	61857	75000	61857	Vacant	0	0	23.7	\$	3,165	0	04230	2024-005462	94200 RANGE 8	402	
071-019-100-002-13	E ESMOND RD	9/25/2023	80000 WD	80000	68512	80000	62692	Improved	0	0	24.02	\$	3,331	0	401	2023-005103	Residential	401	
												\$	3,248			Avg of All			
												\$	3,165			Vacant	For 2026, use \$3,100 for 25 acre parcels		
070-016-100-003-60	7650 W ORA LAKE RD	2/7/2024	320000 WD	320000	322163	70315	72478	Improved	0	0	30	\$	2,344	0	401	2024-000516	Residential	401	
032-006-400-002-50	NASH	5/13/2024	89000 WD	89000	74760	89000	74760	Vacant	0	0	30	\$	2,967	0	401	2024-002558	Residential	402	
063-005-200-002-50	KINGS CORNER RD	2/18/2025	95000 LC	95000	76200	95000	76200	Vacant	0	0	35	\$	2,714	0	04302	2025/000718	94300 R9E	402	
												\$	2,675			Avg of All			
												\$	2,840			Avg of Vacant	For 2026, use \$2,700 for 30 acre parcels		
031-012-100-003-00	NASH	4/12/2023	92000 WD	92000	94800	92000	94800	Vacant	0	0	40	\$	2,300	0	401	2023-002017	Residential	402	
062-031-300-001-00	625 N WILBER RD	1/22/2024	187900 WD	187900	201004	93546	106650	Improved	0	0	40	\$	2,339	0	04210	2024-000281	94200 RANGE 8	401	
031-005-300-001-00	1721 N GRENKE LN	12/4/2023	320000 WD	320000	310653	94667	85320	Improved	0	0	40	\$	2,367	0	401	2023-006349	Residential	401	
031-002-100-003-00		1/15/2025	112000 WD	112000	75840	112000	75840	Vacant	0	0	40	\$	2,800	0	401	2025-000437	Residential	402	
090-024-200-004-00	ALABASTER RD	8/18/2023	112000 WD	112000	93798	112000	93798	Vacant	0	0	40	\$	2,800	0	401	2023-004322		402	
031-005-100-001-00		7/15/2024	120000 WD	120000	75840	120000	75840	Vacant	0	0	40	\$	3,000	0	401	2024-003760	Residential	402	
070-028-400-001-02	CURTIS RD	4/22/2024	127500 WD	127500	126904	127500	126904	Vacant	0	0	49.71	\$	2,565	0	401	2024-002342	070-027-300-003-00 Residential	402	
												\$	2,596			Avg of All			
												\$	2,693			Avg of Vacant	For 2026, use \$2600 for 40-50 acre parcels		
060-022-100-002-00	WINN RD	3/13/2024	154000 WD	154000	255960	154000	170640	Improved	0	0	80	\$	1,925	0	04010	2024-001230	060-015-300-002-00 94000 RANGE 6	402	
090-008-200-003-00	5267 WHITTEMORE	6/23/2023	310000 WD	310000	269050	190325	149375	Improved	0	0	80	\$	2,379	0	401	2023-003347	Residential	401	
090-005-100-004-00	OFF CONSUMERS EASEMEN	8/19/2024	275000 WD	275000	203774	266726	195500	Improved	0	0	115	\$	2,319	0	401	2024-004417	Residential	401	
090-028-400-002-00		2/28/2025	369000 WD	368500	324857	287569	243926	Improved	0	0	120	\$	2,396	0	401	2025/000892	090-033-100-001-00 Residential	401	
												\$	2,255						

losco County rate of 60+ is \$2,100

30 Acre Rate Increase for 2026 is 8%

40 Acre Rate Increase for 2026 is 9.7%

50 Acre Rate Increase for 2026 is 8%

For 2026, use \$1,900 for 100+ acres which is 11.7% increase over 2025