

East Tawas-2024 Land Value Analysis Industrial

Parcel Number	Street Address	Sale Date	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Parcels	Land Table
121-A30-019-001-30	207 NEWMAN ST	3/19/2020	34001	60.2	131.83	0.093	0.033	\$ 1,270.93	822688.172	18.88632167	60.2	COM1	2020001397	121-A30	COM-URBAN PRIME
121-A30-019-004-00	219 NEWMAN ST	11/12/2018	21996	39	96	0.086	0.086	\$ 1,608.64	729500	16.74701561	39	COM1	2018006847		COM-URBAN PRIME
								\$ 1,439.79	For 2023, Downtown, use \$1,300, prior rate was \$916						
121-F30-012-005-00	811 W WESTOVER S	5/29/2020	37356	66	151	0.229	0.229	\$ 314.30	90585.15284	2.079548963	66	COM1	2020003001		COM-URBAN PRIME
121-N30-005-003-00	708 W BAY ST	5/20/2021	33960	60	120	0.165	0.165	\$ 506.72	184260.6061	4.230041461	60	COM1	2021003687		COM-URBAN PRIME
121-O20-000-008-00	1100 E BAY ST	6/29/2020	82495	145.75	143.32	0.48	0.48	\$ 636.18	193172.9167	4.43463996	145.75	COM1	2020003486		COM-URBAN PRIME
121-O40-030-004-00	411 E STATE ST	8/1/2018	45120	80	132	0.242	0.242	\$ 590.70	195272.7273	4.482844979	80	COM1	2018004599		COM-URBAN PRIME
130-036-300-011-00	1119 W LAKE	4/30/2018	171832	304.666667	199	1.272	1.272	\$ 314.20	75257.07547	1.727664726	357	COM1	2018002495		COM-URBAN PRIME
								\$ 472.42	For 2023, use \$472 for general commercial						
132-J30-000-002-01	646 W LAKE	3/10/2022	54390	259	74.108	0.441	0.441	\$ 464.45	272773.2426	6.262011998	259	COM1	2022001248		COM-STATE HWY
132-T30-000-001-00	1199 W LAKE	10/15/2021	15225	145	143	0.476	0.476	\$ 103.26	31453.78151	0.722079465	145	COM1	2021007475		COM-STATE HWY
132-W10-003-007-00	408 W LAKE	8/9/2018	19176	34	96	0.075	0.075	\$ 53.32	24173.33333	0.554943373	34	COM1	2018004691		COM-URBAN PRIME
								\$207	For 2023, use \$207 for general FF Rate						

East Tawas-2024 Land Value Analysis Commercial

Parcel Number	Street Address	Sale Date	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Parcels	Land Table
121-A30-019-001-30	207 NEWMAN ST	3/19/2020	34001	60.2	131.83	0.093	0.033	\$ 1,270.93	822688.172	18.88632167	60.2	COM1	2020001397	121-A30	COM-URBAN PRIME
121-A30-019-004-00	219 NEWMAN ST	11/12/2018	21996	39	96	0.086	0.086	\$ 1,608.64	729500	16.74701561	39	COM1	2018006847		COM-URBAN PRIME
								\$ 1,439.79	For 2023, Downtown, use \$1,300, prior rate was \$916						
121-F30-012-005-00	811 W WESTOVER ST	5/29/2020	37356	66	151	0.229	0.229	\$ 314.30	90585.15284	2.079548963	66	COM1	2020003001		COM-URBAN PRIME
121-N30-005-003-00	708 W BAY ST	5/20/2021	33960	60	120	0.165	0.165	\$ 506.72	184260.6061	4.230041461	60	COM1	2021003687		COM-URBAN PRIME
121-O20-000-008-00	1100 E BAY ST	6/29/2020	82495	145.75	143.32	0.48	0.48	\$ 636.18	193172.9167	4.43463996	145.75	COM1	2020003486		COM-URBAN PRIME
121-O40-030-004-00	411 E STATE ST	8/1/2018	45120	80	132	0.242	0.242	\$ 590.70	195272.7273	4.482844979	80	COM1	2018004599		COM-URBAN PRIME
130-036-300-011-00	1119 W LAKE	4/30/2018	171832	304.666667	199	1.272	1.272	\$ 314.20	75257.07547	1.727664726	357	COM1	2018002495		COM-URBAN PRIME
								\$ 472.42	For 2023, use \$472 for general commercial						
132-J30-000-002-01	646 W LAKE	3/10/2022	54390	259	74.108	0.441	0.441	\$ 464.45	272773.2426	6.262011998	259	COM1	2022001248		COM-STATE HWY
132-T30-000-001-00	1199 W LAKE	10/15/2021	15225	145	143	0.476	0.476	\$ 103.26	31453.78151	0.722079465	145	COM1	2021007475		COM-STATE HWY
132-W10-003-007-00	408 W LAKE	8/9/2018	19176	34	96	0.075	0.075	\$ 53.32	24173.33333	0.554943373	34	COM1	2018004691		COM-URBAN PRIME
								\$207	For 2023, use \$207 for general FF Rate						

East Tawas-2024 Land Value Analysis Lake Huron Frontage

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parc	Land Table	Class	Rate Group 1
121-F10-000-004-00	1332 TAWAS BEACH R	6/8/2021	400000	WD	03-ARM'S LENGTH	400000	275355	327045	202400	Improved	96.380964	459	1.012	\$ 3,393	323166.996	96 LH		2021/004548		LAKE HURON FRONTAGE	408	TAWAS BEACH
121-N30-003-015-00	711 W BAY ST	5/20/2022	540000	WD	03-ARM'S LENGTH	540000	495695	168063	123758	Improved	58.932452	190	0.262	\$ 2,852	641461.8321	60 LH		2022/003223		LAKE HURON FRONTAGE	408	TAWAS BAY
121-O20-000-015-00	1030 E BAY ST	4/27/2022	308000	WD	03-ARM'S LENGTH	307600	257250	162756	112406	Improved	53.526852	243	0.279	\$ 3,041	583354.8387	50 LH		2022/002741		LAKE HURON FRONTAGE	408	TAWAS BAY
														\$ 3,095								

For 2024, use \$2800/foot. Prior year was \$2100, large increase

East Tawas-2024 Land Value Analysis Original Plat and City Lots

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parcc Land Table	Class	Rate Group 1
121-T20-054-012-00	510 WADSWORTH ST	9/20/2021	82000	WD	03-ARM'S LENGTH	82000	89156	896	8052	Improved	66	132	0.2	\$ 14	4480	66	OP	2021/006786	ORIGINAL PLAT & CITY LOTS	401	STREET
121-O40-035-006-00	424 EVANS ST	7/8/2022	175000	WD	03-ARM'S LENGTH	175000	180787	2265	8052	Improved	66	132	0.2	\$ 34	11325	66	OP	2022/004150	ORIGINAL PLAT & CITY LOTS	401	STREET
121-D10-999-001-10	SAWYER ST	1/25/2023	12000	WD	03-ARM'S LENGTH	12000	27625	12000	27625	Vacant	288.422447	155.245804	1.047	\$ 42	11461.31805	230.41		2023/000399	ORIGINAL PLAT & CITY LOTS	402	STREET
121-T20-065-007-00	613 MAIN ST	6/25/2021	105000	WD	03-ARM'S LENGTH	105000	112425	4653	12078	Improved	99	132	0.3	\$ 47	15510	99	OP	2021/004641	ORIGINAL PLAT & CITY LOTS	401	STREET
121-C20-004-009-00	513 WOODLAWN AVE	5/24/2021	91500	WD	03-ARM'S LENGTH	91500	100257	7347	16104	Improved	132	132	0.4	\$ 56	18367.5	132	OP	2021/003833	ORIGINAL PLAT & CITY LOTS	401	STREET
121-J10-003-009-00	508 LOCKE ST	10/12/2022	75000	WD	03-ARM'S LENGTH	75000	78081	4971	8052	Improved	66	132	0.2	\$ 75	24855	66	OP	2022/006222	ORIGINAL PLAT & CITY LOTS	401	STREET
121-H10-000-012-00	PARK ST	2/3/2022	9000	WD	03-ARM'S LENGTH	9000	13821	9000	13821	Vacant	113.283048	194	0.441	\$ 79	20408.16327	99	OP	2022/000612	ORIGINAL PLAT & CITY LOTS	402	STREET
121-O40-041-003-00	406 MAIN ST	5/19/2022	80000	WD	03-ARM'S LENGTH	80000	81598	6454	8052	Improved	66	132	0.2	\$ 98	32270	66	OP	2022/003310	ORIGINAL PLAT & CITY LOTS	401	STREET
121-N10-017-002-02	W WASHINGTON ST	5/9/2022	17000	WD	03-ARM'S LENGTH	17000	20769	17000	16104	Improved	132	132	2	\$ 129	8500	132	OP	2022/003084	ORIGINAL PLAT & CITY LOTS	401	STREET
121-O40-015-001-00	401 E WESTOVER ST	4/5/2021	185000	WD	08-ESTATE	185000	184289	8763	8052	Improved	66	132	0.2	\$ 133	43815	66	OP	2021/002634	ORIGINAL PLAT & CITY LOTS	401	STREET
121-B20-000-017-00	ADAMS ST	7/1/2022	12000	WD	03-ARM'S LENGTH	12000	10858	12000	10858	Vacant	89	132	0.27	\$ 135	44444.44444	89	CEM	2022/004027	ORIGINAL PLAT & CITY LOTS	402	BOLEN SUB TYPE
121-O40-042-007-00	110 E WASHINGTON ST	9/7/2021	168000	WD	03-ARM'S LENGTH	168000	166444	11519	9963	Improved	81.666667	132	0.25	\$ 141	46076	80	OP	2021/006515	ORIGINAL PLAT & CITY LOTS	401	STREET
121-B20-000-007-00	ADAMS ST	7/13/2022	12000	WD	03-ARM'S LENGTH	12000	10370	12000	10370	Vacant	85	132	0.258	\$ 141	46511.62791	85	CEM	2022/004236	ORIGINAL PLAT & CITY LOTS	402	BOLEN SUB TYPE
121-O40-040-006-00	416 TAWAS ST	10/4/2021	90000	WD	03-ARM'S LENGTH	88500	85450	11102	8052	Improved	66	132	0.2	\$ 168	55510	66	OP	2021/007150	ORIGINAL PLAT & CITY LOTS	401	STREET
121-T20-055-007-50	519 ADAMS ST	12/31/2021	113000	WD	03-ARM'S LENGTH	113000	109860	11192	8052	Improved	66	132	0.2	\$ 170	55960	66	OP	2022/000046	ORIGINAL PLAT & CITY LOTS	401	STREET
121-B20-000-008-00	724 ADAMS ST	6/1/2022	250000	WD	03-ARM'S LENGTH	250000	245335	15035	10370	Improved	85	132	0.258	\$ 177	58275.1938	85	CEM	2022/003460	ORIGINAL PLAT & CITY LOTS	401	BOLEN SUB TYPE
121-D10-000-002-10	833 NEWMAN ST	7/29/2022	163000	WD	03-ARM'S LENGTH	163000	165070	38290	25636	Improved	210.126832	396	0.851	\$ 182	44994.12456	172.44	OP	2022/004703	121-D10-00 ORIGINAL PLAT & CITY LOTS	401	STREET
121-T20-054-010-00	500 E FRANKLIN ST	6/24/2022	55000	WD	03-ARM'S LENGTH	55000	50220	12832	8052	Improved	66	132	0.2	\$ 194	64160	66	OP	2022/003911	ORIGINAL PLAT & CITY LOTS	401	STREET
121-C20-001-007-00	615 WADSWORTH ST	6/8/2021	195000	WD	03-ARM'S LENGTH	194000	183401	26788	16189	Improved	132.696581	134	0.406	\$ 202	65980.29557	132	OP	2021/004183	ORIGINAL PLAT & CITY LOTS	401	STREET
121-T20-051-008-00	517 TAWAS ST	6/15/2021	145000	WD	03-ARM'S LENGTH	144600	139202	13450	8052	Improved	66	132	0.2	\$ 204	67250	66	OP	2021/004435	ORIGINAL PLAT & CITY LOTS	401	STREET
121-N20-000-001-00	154 E TAWAS LAKE RD	7/13/2021	119000	WD	03-ARM'S LENGTH	118000	111345	16540	9885	Improved	81.02588	160	0.278	\$ 204	59496.40288	75.75	OP	2021/005098	ORIGINAL PLAT & CITY LOTS	401	STREET
121-O40-039-003-00	406 SMITH ST	11/10/2021	106100	WD	03-ARM'S LENGTH	106100	97779	16373	8052	Improved	66	132	0.2	\$ 248	81865	66	OP	2021/008104	ORIGINAL PLAT & CITY LOTS	401	STREET
121-N10-021-013-00	508 BRIDGE ST	7/8/2022	75000	WD	03-ARM'S LENGTH	75000	65856	17196	8052	Improved	66	132	0.2	\$ 261	85980	66	OP	2022/004179	ORIGINAL PLAT & CITY LOTS	401	STREET
121-O40-041-006-00	418 MAIN ST	9/7/2022	120000	WD	03-ARM'S LENGTH	120000	110366	17686	8052	Improved	66	132	0.2	\$ 268	88430	66	OP	2022/005435	ORIGINAL PLAT & CITY LOTS	401	STREET
121-O40-008-007-00	111 WADSWORTH ST	10/21/2022	127500	WD	03-ARM'S LENGTH	127500	116775	18777	8052	Improved	66	132	0.2	\$ 285	93885	66	OP	2022/006325	ORIGINAL PLAT & CITY LOTS	401	STREET
121-O40-035-009-00	415 GRANT ST	10/29/2021	72500	WD	03-ARM'S LENGTH	70000	56711	22073	8784	Improved	72	132	0.218	\$ 307	101252.2936	72	OP	2021/008094	ORIGINAL PLAT & CITY LOTS	401	STREET

\$ 154 Avg of All
 \$ 99 Avg of Vacant
 \$ 126 Blend
 For 2024, use \$126/foot

East Tawas-2024 Land Value Analysis SCHIR& SAND \$ AREA BLDG SITES

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parc	Land Table	Class	Rate Group 1
120-021-100-305-00	LOFFMAN WOODS F	7/12/2022	24900	WD	03-ARM'S LENGTH	24900	16625	24900	16625	Vacant	201.627261	371	2.65	\$ 123	9396.22642	155	CEM	2022/004281		SCHIR& SAND \$ AREA B 402	LARGE SITE	
121-S20-000-006-00	SCHIRMER DR	12/13/2021	11000	WD	03-ARM'S LENGTH	11000	12133	11000	12133	Vacant	99.449425	154	0.368	\$ 111	29891.3043	104	CEM	2021/008811		SCHIR& SAND \$ AREA B 402	SITE	
121-S20-000-008-00	SCHIRMER DR	5/25/2022	17000	WD	03-ARM'S LENGTH	17000	11559	17000	11559	Vacant	94.747689	150	0.344	\$ 179	49418.6047	100	CEM	2022/003279		SCHIR& SAND \$ AREA B 402	SITE	

For 2024, use \$138/foot

East Tawas-2024 Land Value Analysis Tawas Lake Back Area

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Pan	Land Table	Class	Rate Group 1
121-S10-000-005-00	219 COLONY RD	6/3/2022	12000	WD	03-ARM'S LENGTH	12000	15385	525	3910	Improved	46.004236	100	0.115	\$ 11	4565.217391	50	TLA-B	2022/003520		TAWAS LAKE BACK AREA	401	BACKLOT
120-017-400-004-50	N TAWAS LAKE RD	5/10/2021	17000	WD	03-ARM'S LENGTH	17000	14380	17000	14380	Vacant	169.180539	362	1.039	\$ 100	16361.88643	125	TLA-B	2021/003459		TAWAS LAKE BACK AREA	402	BACKLOT
121-T70-000-001-00	921 GELLER CT	10/21/2021	157000	WD	03-ARM'S LENGTH	157000	107511	63873	14384	Improved	169.217815	393	1.051	\$ 377	60773.549	133	TLA-B	2021/007630		TAWAS LAKE BACK AREA	401	BACKLOT
121-J20-002-005-00	310 GREEN RD	8/1/2022	198500	WD	03-ARM'S LENGTH	198500	170796	35275	7571	Improved	89.068346	127.5	0.263	\$ 396	134125.4753	90	TLA-B	2022/004727		TAWAS LAKE BACK AREA	401	BACKLOT
121-O10-001-001-00	1001 CLIFFORD ST	2/28/2023	85000	WD	03-ARM'S LENGTH	85000	71402	17039	3441	Improved	40.483728	100	0.101	\$ 421	168702.9703	44	TLA-B	2023/000821		TAWAS LAKE BACK AREA	401	BACKLOT
121-P40-000-059-00	911 MAPLE DR	3/26/2022	130000	LC	03-ARM'S LENGTH	130000	98053	39768	7821	Improved	92.008472	100	0.23	\$ 432	172904.3478	100	TLA-B	2022/001699		TAWAS LAKE BACK AREA	401	BACKLOT
121-T60-000-032-00	1001 PARK DR	8/9/2022	135240	WD	03-ARM'S LENGTH	135240	109133	32302	6195	Improved	72.885889	120	0.207	\$ 443	156048.3092	75	TLA-B	2022/004839		TAWAS LAKE BACK AREA	401	BACKLOT
121-S10-000-003-00	221 COLONY RD	9/23/2021	118500	WD	03-ARM'S LENGTH	118500	75689	51860	9049	Improved	106.453802	100	0.266	\$ 487	194962.406	115.7	TLA-B	2021/006936		TAWAS LAKE BACK AREA	401	BACKLOT
120-017-400-010-05	209 GREEN RD	6/28/2022	170000	WD	03-ARM'S LENGTH	170000	135219	41715	6934	Improved	81.578329	71.870003	0.162	\$ 511	257500	97.9	TLA-B	2022/003954		TAWAS LAKE BACK AREA	401	BACKLOT
121-T70-000-001-50	941 GELLER CT	12/16/2022	170000	WD	03-ARM'S LENGTH	170000	109588	72203	11791	Improved	138.722078	393	0.902	\$ 520	80047.67184	100	TLA-B	2022/007407		TAWAS LAKE BACK AREA	401	BACKLOT
121-T60-000-073-00	1012 OWOSSO DR	11/14/2022	158500	WD	03-ARM'S LENGTH	158500	111268	53427	6195	Improved	72.885889	120	0.207	\$ 733	258101.4493	75	TLA-B	2022/006762		TAWAS LAKE BACK AREA	401	BACKLOT
121-O10-002-001-00	1008 CLIFFORD ST	3/10/2023	163000	WD	03-ARM'S LENGTH	163000	76190	97133	10323	Improved	121.451184	100	0.303	\$ 800	320570.9571	132	TLA-B	2023/000942		TAWAS LAKE BACK AREA	401	BACKLOT
For 2024, use \$100/foot for Backlots																						
121-T60-000-019-00	1056 PARK DR	12/20/2022	139900	WD	03-ARM'S LENGTH	139900	123498	26602	10200	Improved	120	135	0.372	\$ 222	71510.75269	120	TLA-B	2022/007396		TAWAS LAKE BACK AREA	401	BL VIEW DEPTH
121-P40-000-055-00	914 JAY ST	5/18/2022	102750	WD	03-ARM'S LENGTH	102750	72560	38001	7811	Improved	91.893658	114	0.262	\$ 414	145041.9847	100	TLA-B	2022/003235		TAWAS LAKE BACK AREA	401	BL VIEW DEPTH
120-017-400-008-00	1010 LAKEWOOD C	10/21/2022	87000	WD	03-ARM'S LENGTH	87000	41625	52691	7316	Improved	86.066297	100	0.23	\$ 612	229091.3043	100	TLA-B	2022/006352		TAWAS LAKE BACK AREA	401	BL VIEW DEPTH
For 2024, use \$200/foot for Backlots View, prior years were 80-120																						

East Tawas-2024 Land Value Analysis Tawas Lake

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parc	Land Table	Class	Rate Group 1
121-O30-002-010-00	134 WARREN AVE	9/17/2021	35000	WD	03-ARM'S LENGTH	35000	28557	15079	8636	Improved	45.695125	100	0.115	\$ 330	\$ 131,122	50	TLA	2021/006777		TAWAS LK	401	1 LOT FROM WATE
121-O30-002-018-00	118 WARREN AVE	12/8/2020	87500	WD	03-ARM'S LENGTH	87500	71875	24261	8636	Improved	45.695125	100	0.115	\$ 531	\$ 210,965	50	TLA	2020/007336		TAWAS LK	401	1 LOT FROM WATE
121-O30-002-011-00	132 WARREN AVE	8/25/2021	130000	WD	03-ARM'S LENGTH	130000	113087	25549	8636	Improved	45.695125	100	0.115	\$ 559	\$ 222,165	50	TLA	2021/006192		TAWAS LK	401	1 LOT FROM WATE
														\$ 473	For 2023 values, the prior year was \$189, no vacant sales, other areas increasing 20%; set at \$227/foot							
120-017-400-022-00	221 WARREN AVE	2/25/2022	90000	WD	03-ARM'S LENGTH	90000	78278	30641	18919	Improved	33.074755	100	0.087	\$ 926	\$ 352,195	38	TLA	2022/001226		TAWAS LK	408	LAKEFRONT
121-T10-003-006-00	801 RAINBOW DR	12/3/2021	115000	WD	03-ARM'S LENGTH	115000	84329	57712	27041	Improved	47.274184	118	0.135	\$ 1,221	\$ 427,496	50	TLA	2021/008963		TAWAS LK	408	LAKEFRONT
121-O30-001-018-00	121 WARREN AVE	8/25/2020	117500	WD	03-ARM'S LENGTH	115500	84756	60512	29768	Improved	52.04165	143	0.164	\$ 1,163	\$ 368,976	50	TLA	2020/004835		TAWAS LK	408	LAKEFRONT
121-O30-001-022-00	113 WARREN AVE	9/15/2020	237000	WD	03-ARM'S LENGTH	237000	196918	69325	29243	Improved	51.123736	138	0.158	\$ 1,356	\$ 438,766	50	TLA	2020/005400		TAWAS LK	408	LAKEFRONT
														\$ 1,166	For 2023 values, the prior year was \$572, no vacant sales, other areas are increasing 20%; set at \$686/foot							
121-N10-011-006-00	1036 RIVER ST	9/21/2021	47000	WD	03-ARM'S LENGTH	47000	31210	23388	7598	Improved	58.9	350	0.473	\$ 397	\$ 49,446	58.9	TLA	2021/006925		TAWAS LK	408	RIVER/LAKE
121-T11-000-082-00	RAINBOW DR	10/13/2020	30000	WD	03-ARM'S LENGTH	30000	53509	30000	35707	Improved	138.4	390	0.619	\$ 217	\$ 48,465	138.4	TLA	2020/006272	121-T11-01	TAWAS LK	402	RIVER/LAKE
														\$ 307	For 2023, use \$307 per foot for River/Lake area							
121-P20-001-009-00	214 MAPLE DR	7/30/2021	130000	WD	08-ESTATE	125000	111483	51208	37691	Improved	60.305396	85	0.148	\$ 849	\$ 346,000	76	TLA	2021/005575		TAWAS LK	408	WEST SIDE LAKE
															For 2023, use \$849 for West Side rate							

East Tawas-2024 Land Value Analysis Commercial, Downtown Area

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Pa	Land Table	Class	Rate Group 1	
121-A30-019-006-50	225 NEWMAN ST	3/1/2022	80000	MLC	03-ARM'S LENGTH	80000	28711	56292	5003	Improved	10.599217	68.667	0.024	\$ 5,311	\$ 2,345,500		15	COMM	2022/001107		DOWNTOWN AREA	201	2ND BLK NEWMAN	
121-O40-003-001-00	218 W BAY ST	8/31/2022	295000	WD	03-ARM'S LENGTH	295000	90212	235940	31152	Improved	66	132	0.2	\$ 3,575	\$ 1,179,700		66	DT	2022/005324		DOWNTOWN AREA	201	CLOSE DOWNTOWN	
121-A30-004-009-00	105 W WESTOVER	5/12/2021	400000	WD	03-ARM'S LENGTH	400000	308627	163579	72206	Improved	46.285843	143	0.146	\$ 3,534	\$ 1,120,404		44.47	DT	2021/003481		DOWNTOWN AREA	201	DOWNTOWN	
121-A30-005-012-60	120 NEWMAN ST	6/30/2022	170000	WD	03-ARM'S LENGTH	170000	67819	115816	13635	Improved	10.488088	120	0.03	\$ 11,043	\$ 3,860,533		11	DT	2022/004044		DOWNTOWN AREA	201	DOWNTOWN	
																	For 2024, downtown rate in prior year was \$1300; sales are substantially higher but all improved many rates are seeing a 25% increase. Apply the same for 2024 downtown.							
																	For 2024, Use \$1625/foot for Downtown.							
121-N30-005-003-00	708 W BAY ST	5/20/2021	70000	WD	03-ARM'S LENGTH	31400	11710	31400	11710	Vacant	56.568542	120	0.165	\$ 555	\$ 424,242		60	COMM	2021/003687		COMMERCIAL	201	HWY *demo of \$38600 residence	
121-O40-020-001-00	214 W WESTOVER	6/21/2021	259900	WD	03-ARM'S LENGTH	259900	226289	47273	13662	Improved	66	143	0.217	\$ 716	\$ 217,848		66	COMM			COMMERCIAL	201	HWY NO/DEPTH	
121-O20-000-013-00	1110 E BAY ST	4/22/2022	450000	WD	03-ARM'S LENGTH	450000	214096	353095	117191	Improved	99.75	556	0.643	\$ 3,540	\$ 549,137		99.75	COMM	2022/002660	121-O20	COMMERCIAL	201	HWY NO/DEPTH	
																	For Commercial, General, use \$555/foot							
121-F30-001-003-00	821 W BAY ST	12/15/2021	380000	WD	03-ARM'S LENGTH	360000	469983	289017	399000	Improved	190	50	0.218	\$ 1,521	\$ 1,325,766		190	COMLK	2021/008825		COMMERCIAL	201	LAKE HURON	
121-M10-000-001-00	836 E BAY ST	10/11/2021	489900	WD	03-ARM'S LENGTH	489900	517495	182405	210000	Improved	100	230	0.528	\$ 1,824	\$ 345,464		100	COMM	2021/007311		COMMERCIAL	201	LAKE HURON	
121-F30-001-002-00	827 W BAY ST	7/8/2021	230000	WD	03-ARM'S LENGTH	230000	187637	168363	126000	Improved	60	40	0.055	\$ 2,806	\$ 3,061,145		60	COMLK	2021/005108		COMMERCIAL	201	LAKE HURON	
121-M10-000-015-00	604 E BAY ST	2/1/2022	750000	MLC	03-ARM'S LENGTH	750000	398448	666552	315000	Improved	150	239	0.823	\$ 4,444	\$ 809,905		150	COMLK	2022/000585		COMMERCIAL	201	LAKE HURON	
121-M10-000-003-00	808 E BAY ST	10/11/2021	469900	WD	03-ARM'S LENGTH	344900	210000	344900	210000	Vacant	100	272	0.624	\$ 3,449	\$ 753,045		100	COMLK	2021/007330		COMMERCIAL	201	LAKE HURC *demo \$125k of Building	
																	for 2024, use \$2,809 for Commercial Lake Huron							
121-F30-008-001-00	W WESTOVER ST	6/3/2022	19000	QC	03-ARM'S LENGTH	19000	8066	19000	4574	Improved	0	0	0.25	#DIV/0!	\$ 76,000		0	COMM	2022/003498		COMMERCIAL	201		
121-Y10-000-007-01	W BAY ST	10/14/2022	325000	WD	03-ARM'S LENGTH	325000	208482	325000	208482	Vacant	0	0	0.84	#DIV/0!	\$ 386,905	\$ 8.87		0	COMM	2022/006204		THE YARDS COMMERCIAL	202	US-23 Units
																	For 2024, The Yards, Use \$8.87 for US-23 Units, 4.00 for Back Units, and \$2.00 for Non Developed							

East Tawas-2024 Land Value Analysis Woodview Site Condominiums

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parcel	Land Table	Class	Rate Group 1	
121-H30-000-005-00	712 E BAY ST	5/18/2022	460000	WD	03-ARM'S LENGTH	460000	401817	110683	52500	Improved	0	0	0	#DIV/0!	#DIV/0!	0	LH	2022/003145		HARBOR PLACE CONDOMINIUMS	407		
121-L20-000-003-00	1021 E LINCOLN ST	6/30/2022	165000	WD	03-ARM'S LENGTH	165000	141685	36715	13400	Improved	0	0	0	#DIV/0!	#DIV/0!	0	LQC	2022/004038		LINCOLN SQ CONDO	407		
121-L20-000-019-00	1015 E LINCOLN ST	6/13/2022	180000	WD	03-ARM'S LENGTH	180000	138704	55896	14600	Improved	0	0	0	#DIV/0!	#DIV/0!	0	LQC	2022/003698		LINCOLN SQ CONDO	407		
121-L20-000-023-00	1015 E LINCOLN ST	6/30/2022	170200	WD	03-ARM'S LENGTH	170200	135626	50174	15600	Improved	0	0	0	#DIV/0!	#DIV/0!	0	LQC	2022/004028		LINCOLN SQ CONDO	407		
121-L20-000-024-00	1015 E LINCOLN ST	7/22/2022	150000	WD	19-MULTI PARCEL A	150000	139404	25896	14100	Improved	0	0	0	#DIV/0!	#DIV/0!	0	LQC	2022/004460	121-L20-00	LINCOLN SQ CONDO	407		
121-L20-000-025-00	1011 E LINCOLN ST	10/7/2022	119000	WD	03-ARM'S LENGTH	119000	88775	35125	3700	Improved	0	0	0	#DIV/0!	#DIV/0!	0	LSQC1	2022/006063	121-L20-00	LINCOLN SQ CONDO	407		
121-L20-000-030-00	1011 E LINCOLN ST	12/27/2021	100000	WD	03-ARM'S LENGTH	99800	88775	15925	3700	Improved	0	0	0	#DIV/0!	#DIV/0!	0	LSQC1	2021/009060	121-L20-00	LINCOLN SQ CONDO	407		
121-W20-000-018-00	MANNING LN	3/15/2022	37000	WD	03-ARM'S LENGTH	37000	63694	37000	43747	Improved	257.333333	729	2.022	\$ 144	18298.71414	289	OP	2022/001336	121-W20-0	WOODVIEW SITE CONDOMINIUMS	402	DEEP SITE	
121-W20-000-006-00	MANNING LN	10/1/2021	35800	WD	03-ARM'S LENGTH	35800	55930	35800	37230	Improved		219	300	0.754	\$ 163	47480.1061	219	OP	2021/007136	121-W20-0	WOODVIEW SITE CONDOMINIUMS	402	DEEP SITE
121-W20-000-016-00	MANNING LN	5/21/2021	16500	WD	03-ARM'S LENGTH	16500	17057	16500	17057	Vacant	100.333333	217	0.618	\$ 164	26699.02913	53	OP	2021/003747		WOODVIEW SITE CONDOMINIUMS	402	DEEP SITE	
121-W20-000-011-00	MANNING LN	6/14/2021	34000	WD	03-ARM'S LENGTH	34000	51000	34000	34000	Improved		200	350	0.804	\$ 170	42288.55721	200	OP	2021/004359	121-W20-0	WOODVIEW SITE CONDOMINIUMS	402	DEEP SITE
121-W20-000-012-00	MANNING LN	9/8/2021	17000	WD	03-ARM'S LENGTH	17000	17000	17000	17000	Vacant		100	175	0.402	\$ 170	42288.55721	100	OP	2021/006525		WOODVIEW SITE CONDOMINIUMS	402	DEEP SITE
121-W20-000-022-00	MANNING LN	1/14/2022	35000	WD	03-ARM'S LENGTH	35000	51056	35000	33943	Improved	199.666667	590	1.354	\$ 175	25849.3353	199	OP	2022/000262	121-W20-0	WOODVIEW SITE CONDOMINIUMS	402	DEEP SITE	
121-W20-000-016-00	MANNING LN	6/3/2022	18000	WD	03-ARM'S LENGTH	18000	17057	18000	17057	Vacant	100.333333	217	0.618	\$ 179	29126.21359	53	OP	2022/003519		WOODVIEW SITE CONDOMINIUMS	402	DEEP SITE	
121-W20-000-020-00	MANNING LN	3/15/2022	37000	WD	03-ARM'S LENGTH	37000	48774	37000	32516	Improved	201.333334	645	1.495	\$ 184	24749.16388	200	OP	2022/001337	121-W20-0	WOODVIEW SITE CONDOMINIUMS	402	DEEP SITE	
121-W20-000-017-00	704 MANNING LN	5/26/2022	278000	WD	03-ARM'S LENGTH	278000	246436	52984	21420	Improved		210	0	1.15	\$ 252	46073.04348	115	OP	2022/003333		WOODVIEW SITE CONDOMINIUMS	401	DEEP SITE
														\$ 178	Avg of All								
														\$ 171	Avg of Vacant								

For 2024, Deep Site, Woodview, use \$171/foot
 For 2024, Average Site, Woodview, no change in Deep, stay at \$143

East Tawas-2024 Land Value Analysis The Yards Commercial Condominiums

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Pa	Land Table	Class	Rate Group 1
121-A30-019-006-50	225 NEWMAN ST	3/1/2022	80000	MLC	03-ARM'S LENGTH	80000	28711	56292	5003	Improved	10.599217	68.667	0.024	\$ 5,311	\$ 2,345,500		15	COMM	2022/001107		DOWNTOWN AREA	201	2ND BLK NEWMAN
121-O40-003-001-00	218 W BAY ST	8/31/2022	295000	WD	03-ARM'S LENGTH	295000	90212	235940	31152	Improved	66	132	0.2	\$ 3,575	\$ 1,179,700		66	DT	2022/005324		DOWNTOWN AREA	201	CLOSE DOWNTOWN
121-A30-004-009-00	105 W WESTOVER	5/12/2021	400000	WD	03-ARM'S LENGTH	400000	308627	163579	72206	Improved	46.285843	143	0.146	\$ 3,534	\$ 1,120,404		44.47	DT	2021/003481		DOWNTOWN AREA	201	DOWNTOWN
121-A30-005-012-60	120 NEWMAN ST	6/30/2022	170000	WD	03-ARM'S LENGTH	170000	67819	115816	13635	Improved	10.488088	120	0.03	\$ 11,043	\$ 3,860,533		11	DT	2022/004044		DOWNTOWN AREA	201	DOWNTOWN
<p>For 2024, downtown rate in prior year was \$1300; sales are substantially higher but all improved many rates are seeing a 25% increase. Apply the same for 2024 downtown. For 2024, Use \$1625/foot for Downtown.</p>																							
121-N30-005-003-00	708 W BAY ST	5/20/2021	70000	WD	03-ARM'S LENGTH	31400	11710	31400	11710	Vacant	56.568542	120	0.165	\$ 555	\$ 424,242		60	COMM	2021/003687		COMMERCIAL	201	HWY *demo of \$38600 residence
121-O40-020-001-00	214 W WESTOVER	6/21/2021	259900	WD	03-ARM'S LENGTH	259900	226289	47273	13662	Improved	66	143	0.217	\$ 716	\$ 217,848		66	COMM			COMMERCIAL	201	HWY NO/DEPTH
121-O20-000-013-00	1110 E BAY ST	4/22/2022	450000	WD	03-ARM'S LENGTH	450000	214096	353095	117191	Improved	99.75	556	0.643	\$ 3,540	\$ 549,137		99.75	COMM	2022/002660	121-O20	COMMERCIAL	201	HWY NO/DEPTH
<p>For Commercial, General, use \$555/foot</p>																							
121-F30-001-003-00	821 W BAY ST	12/15/2021	380000	WD	03-ARM'S LENGTH	360000	469983	289017	399000	Improved	190	50	0.218	\$ 1,521	\$ 1,325,766		190	COMLK	2021/008825		COMMERCIAL	201	LAKE HURON
121-M10-000-001-00	836 E BAY ST	10/11/2021	489900	WD	03-ARM'S LENGTH	489900	517495	182405	210000	Improved	100	230	0.528	\$ 1,824	\$ 345,464		100	COMM	2021/007311		COMMERCIAL	201	LAKE HURON
121-F30-001-002-00	827 W BAY ST	7/8/2021	230000	WD	03-ARM'S LENGTH	230000	187637	168363	126000	Improved	60	40	0.055	\$ 2,806	\$ 3,061,145		60	COMLK	2021/005108		COMMERCIAL	201	LAKE HURON
121-M10-000-015-00	604 E BAY ST	2/1/2022	750000	MLC	03-ARM'S LENGTH	750000	398448	666552	315000	Improved	150	239	0.823	\$ 4,444	\$ 809,905		150	COMLK	2022/000585		COMMERCIAL	201	LAKE HURON
121-M10-000-003-00	808 E BAY ST	10/11/2021	469900	WD	03-ARM'S LENGTH	344900	210000	344900	210000	Vacant	100	272	0.624	\$ 3,449	\$ 753,045		100	COMLK	2021/007330		COMMERCIAL	201	LAKE HURC *demo \$125k of Building
<p>\$ 2,809 for 2024, use \$2,809 for Commercial Lake Huron</p>																							
121-F30-008-001-00	W WESTOVER ST	6/3/2022	19000	QC	03-ARM'S LENGTH	19000	8066	19000	4574	Improved	0	0	0.25	#DIV/0!	\$ 76,000		0	COMM	2022/003498		COMMERCIAL	201	
121-Y10-000-007-01	W BAY ST	10/14/2022	325000	WD	03-ARM'S LENGTH	325000	208482	325000	208482	Vacant	0	0	0.84	#DIV/0!	\$ 386,905	\$ 8.87	0	COMM	2022/006204		THE YARDS COMMERC	202	US-23 Units
<p>For 2024, The Yards, Use \$8.87 for US-23 Units, 4.00 for Back Units, and \$2.00 for Non Developed</p>																							