

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 |
|--------------------|-----------------------|------------|------------|--------|--------------|----------------|---------------|-----------------|-----------------|--------------|-------|-----------|--------------|--------------|---------------|---|-----------------------|----------------------------|-------|
| 070-012-200-003-00 | 6335 SHELLNBARGER R | 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 | 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 DF | 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 | 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 | 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 | 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 | 401 |

| | | | | | | | | | | | | | | | | |
|--------------------|---------------------|------------|------------|--------|--------|--------|--------|----------|---|---|----------|-------|---------------|--|------------------------------------|-----|
| 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 | Residential | 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 EASEM | 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 | | | | |

Iosco 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

2026 Assessment Roll Acreage Table

**Iosco County
RESIDENTIAL PROPERTY**

| Acres | Rate Each | Total |
|-------|-----------|-----------|-------|-----------|-----------|-------|-----------|-----------|-------|-----------|------------|
| 1 | \$ 11,294 | \$ 11,294 | 3 | \$ 5,500 | \$ 16,500 | 10 | \$ 4,500 | \$ 45,000 | 30 | \$ 2,700 | \$ 81,000 |
| 1.5 | \$ 9,000 | \$ 13,500 | 4 | \$ 6,136 | \$ 24,544 | 15 | \$ 3,500 | \$ 52,500 | 40 | \$ 2,600 | \$ 104,000 |
| 2 | \$ 7,460 | \$ 14,920 | 5 | \$ 6,136 | \$ 30,680 | 20 | \$ 3,100 | \$ 62,000 | 50 | \$ 2,600 | \$ 130,000 |
| 2.5 | \$ 6,200 | \$ 15,500 | 7 | \$ 5,000 | \$ 35,000 | 25 | \$ 3,100 | \$ 77,500 | 100 | \$ 1,900 | \$ 190,000 |

Tawas City-2026 Land Value Analysis Cases/Elms/North Park-Average

| 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/FF | Dollars/Acre | Actual Front | ECF Area | Liber/Page | Other Parcels in Sale | Land Table | Class | Rate Group 1 |
|--------------------|----------------|------------|------------|--------|--------------|----------------|---------------|-----------------|-----------------|--------------|-------|-----------|------------|---------------|--------------|-------------|------------|-----------------------|------------|---------|---|
| 132-P10-019-154-00 | N RIVER ST | 8/21/2024 | 6000 | WD | 6000 | 8969 | 6000 | 8969 | Vacant | 68.46 | 125 | 0.215 | \$ 88 | 27906.97674 | 75 'NP | 2024004549 | | CASES/ELMS/NORTH PARK | 402 | AVERAGE | |
| 132-P10-019-147-00 | 413 MURPHY ST | 11/22/2023 | 12000 | QC | 12000 | 11959 | 12000 | 11959 | Vacant | 91.28 | 125 | 0.287 | \$ 131 | 41811.84669 | 100 'NP | 2023/006042 | | CASES/ELMS/NORTH PARK | 402 | AVERAGE | |
| 132-P10-012-002-01 | JEFFERSON ST | 2/6/2024 | 15500 | WD | 15500 | 15163 | 15500 | 15163 | Vacant | 115.74 | 128 | 0.368 | \$ 134 | 42119.56522 | 125.3 'NP | 2024/000479 | | CASES/ELMS/NORTH PARK | 402 | AVERAGE | |
| 132-N10-000-052-00 | 624 TIM CT | 2/10/2025 | 274000 | WD | 274000 | 243707 | 50326 | 20033 | Improved | 152.93 | 164.5 | 0.508 | \$ 329 | 99066.92913 | 97 'NP | 2025000640 | | CASES/ELMS/NORTH PARK | 401 | AVERAGE | |
| | | | | | | | | | | | | | \$ 171 | Avg of All | | | | | | | |
| | | | | | | | | | | | | | \$ 118 | Avg of Vacant | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | For 2026, use \$135/foot for Average in Cases/Elms/North Park |
| 132-T20-000-009-00 | 966 GROVE AVE | | | | | | | | | | | | | | | | | | | | |
| 132-T30-000-016-00 | 250 ELMS AVE | 10/9/2024 | 150000 | WD | 150000 | 145343 | 19957 | 15300 | Improved | 100 | 150 | 0.344 | \$ 200 | 58014.53488 | 100 'ELMS | 2024005426 | | CASES/ELMS/NORTH PARK | 401 | ELMS | |
| 132-H30-000-027-00 | 131 ROBERTA DR | 12/15/2023 | 210000 | WD | 210000 | 206536 | 14698 | 11234 | Improved | 73.42 | 140 | 0.244 | \$ 200 | 60237.70492 | 76 'NP | 2023/006398 | | CASES/ELMS/NORTH PARK | 401 | ELMS | |
| 132-H30-000-018-00 | 148 ROBERTA DR | 8/28/2024 | 153000 | WD | 153000 | 142682 | 22882 | 12564 | Improved | 82.11 | 140 | 0.273 | \$ 279 | 83816.84982 | 85 'NP | 2024004708 | | CASES/ELMS/NORTH PARK | 401 | ELMS | |
| 132-E10-000-034-00 | 1100 MARGO ST | 5/29/2024 | 165000 | WD | 165000 | 159105 | 23761 | 17866 | Improved | 84.61 | 159.7 | 0.601 | \$ 281 | 39535.77371 | 82 'ELMS | 2024002899 | | CASES/ELMS/NORTH PARK | 401 | ELMS | |
| 132-H30-000-028-00 | 135 ROBERTA DR | 3/14/2025 | 225000 | WD | 224900 | 215462 | 20672 | 11234 | Improved | 73.42 | 140 | 0.244 | \$ 282 | 84721.31148 | 76 'NP | 2025001121 | | CASES/ELMS/NORTH PARK | 401 | ELMS | |
| 132-N10-000-050-00 | 614 TIM CT | 7/14/2023 | 171000 | WD | 171000 | 158675 | 25770 | 13445 | Improved | 87.87 | 150 | 0.316 | \$ 293 | 81550.63291 | 80 'NP | 2023/003742 | | CASES/ELMS/NORTH PARK | 401 | ELMS | |
| | | | | | | | | | | | | | \$ 256 | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | For 2026, use \$250/foot for Elms |

Tawas City-2026 Land Value Analysis Cases/Elms/North Park-Elms

| 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/FF | Dollars/Acre | Actual Front | ECF Area | Liber/Page | Other Parcels in Sale | Land Table | Class | Rate Group 1 | |
|--------------------|----------------|------------|------------|--------|--------------|----------------|---------------|-----------------|-----------------|--------------|-------|-----------|------------|---------------|--------------|----------|-------------|-----------------------|-----------------------|-------|--------------|---|
| 132-P10-019-154-00 | N RIVER ST | 8/21/2024 | 6000 | WD | 6000 | 8969 | 6000 | 8969 | Vacant | 68.46 | 125 | 0.215 | \$ 88 | 27906.97674 | 75 'NP | | 2024004549 | | CASES/ELMS/NORTH PARK | 402 | AVERAGE | |
| 132-P10-019-147-00 | 413 MURPHY ST | 11/22/2023 | 12000 | QC | 12000 | 11959 | 12000 | 11959 | Vacant | 91.28 | 125 | 0.287 | \$ 131 | 41811.84669 | 100 'NP | | 2023/006042 | | CASES/ELMS/NORTH PARK | 402 | AVERAGE | |
| 132-P10-012-002-01 | JEFFERSON ST | 2/6/2024 | 15500 | WD | 15500 | 15163 | 15500 | 15163 | Vacant | 115.74 | 128 | 0.368 | \$ 134 | 42119.56522 | 125.3 'NP | | 2024/000479 | | CASES/ELMS/NORTH PARK | 402 | AVERAGE | |
| 132-N10-000-052-00 | 624 TIM CT | 2/10/2025 | 274000 | WD | 274000 | 243707 | 50326 | 20033 | Improved | 152.93 | 164.5 | 0.508 | \$ 329 | 99066.92913 | 97 'NP | | 2025000640 | | CASES/ELMS/NORTH PARK | 401 | AVERAGE | |
| | | | | | | | | | | | | | \$ 171 | Avg of All | | | | | | | | |
| | | | | | | | | | | | | | \$ 118 | Avg of Vacant | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | For 2026, use \$135/foot for Average in Cases/Elms/North Park |
| 132-T20-000-009-00 | 966 GROVE AVE | | | | | | | | | | | | | | | | | | | | | |
| 132-T30-000-016-00 | 250 ELMS AVE | 10/9/2024 | 150000 | WD | 150000 | 145343 | 19957 | 15300 | Improved | 100 | 150 | 0.344 | \$ 200 | 58014.53488 | 100 'ELMS | | 2024005426 | | CASES/ELMS/NORTH PARK | 401 | ELMS | |
| 132-H30-000-027-00 | 131 ROBERTA DR | 12/15/2023 | 210000 | WD | 210000 | 206536 | 14698 | 11234 | Improved | 73.42 | 140 | 0.244 | \$ 200 | 60237.70492 | 76 'NP | | 2023/006398 | | CASES/ELMS/NORTH PARK | 401 | ELMS | |
| 132-H30-000-018-00 | 148 ROBERTA DR | 8/28/2024 | 153000 | WD | 153000 | 142682 | 22882 | 12564 | Improved | 82.11 | 140 | 0.273 | \$ 279 | 83816.84982 | 85 'NP | | 2024004708 | | CASES/ELMS/NORTH PARK | 401 | ELMS | |
| 132-E10-000-034-00 | 1100 MARGO ST | 5/29/2024 | 165000 | WD | 165000 | 159105 | 23761 | 17866 | Improved | 84.61 | 159.7 | 0.601 | \$ 281 | 39535.77371 | 82 'ELMS | | 2024002899 | | CASES/ELMS/NORTH PARK | 401 | ELMS | |
| 132-H30-000-028-00 | 135 ROBERTA DR | 3/14/2025 | 225000 | WD | 224900 | 215462 | 20672 | 11234 | Improved | 73.42 | 140 | 0.244 | \$ 282 | 84721.31148 | 76 'NP | | 2025001121 | | CASES/ELMS/NORTH PARK | 401 | ELMS | |
| 132-N10-000-050-00 | 614 TIM CT | 7/14/2023 | 171000 | WD | 171000 | 158675 | 25770 | 13445 | Improved | 87.87 | 150 | 0.316 | \$ 293 | 81550.63291 | 80 'NP | | 2023/003742 | | CASES/ELMS/NORTH PARK | 401 | ELMS | |
| | | | | | | | | | | | | | \$ 256 | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | For 2026, use \$250/foot for Elms |

Tawas City-2026 Land Value Analysis Commercial-Lake Huron

| 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/FF | Dollars/Acre | Dollars/SqFt | Actual Front | ECF Area | Liber/Page | Other Parcels in Sale | Land Table | Class | Rate Group 1 |
|--------------------|----------------|-----------|------------|--------|--------------|----------------|---------------|-----------------|-----------------|--------------|--------|-----------|------------|--------------|--------------|--------------|----------|------------|-----------------------|------------|-------|--------------|
| 132-F20-999-005-00 | HEMLOCK ST | 6/27/2024 | 50000 | WD | 50000 | 107433 | 50000 | 107433 | Vacant | 892 | 203.22 | 4.161 | \$ 56 | \$ 12,016.34 | \$ 0.28 | 892 | 'COM | 2024003471 | 132-F20-999-005-10 | COMMERCIAL | 202 | M55 |
| 131-030-200-006-60 | W NORTH ST | 7/26/2024 | 26600 | CD | 26600 | 29737 | 26600 | 29737 | Vacant | 227 | 380 | 1.98 | \$ 117 | \$ 13,434.34 | \$ 0.31 | 227 | 'COM | 2024004211 | | COMMERCIAL | 202 | NOT 23 |
| 132-F20-999-005-10 | HEMLOCK ST | 6/27/2024 | 50000 | WD | 50000 | 107433 | 50000 | 107433 | Vacant | 114.33 | 167 | 4.161 | \$ 437 | \$ 12,016.34 | \$ 0.28 | 171 | 'COM | 2024003471 | 132-F20-999-005-00 | COMMERCIAL | 202 | NOT 23 |

\$ 204

For 2026, use \$200/foot for Commercial Rural (not US 23) & Industrial

For Lake Huron Commercial, use \$2400 (residential sales)

Tawas City-2026 Land Value Analysis Commercial-Not on US-23

| 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/FF | Dollars/Acre | Dollars/SqFt | Actual Front | ECF Area | Liber/Page | Other Parcels in Sale | Land Table | Class | Rate Group 1 |
|--------------------|----------------|-----------|------------|--------|--------------|----------------|---------------|-----------------|-----------------|--------------|--------|-----------|------------|--------------|--------------|--------------|----------|------------|-----------------------|------------|-------|--------------|
| 132-F20-999-005-00 | HEMLOCK ST | 6/27/2024 | 50000 | WD | 50000 | 107433 | 50000 | 107433 | Vacant | 892 | 203.22 | 4.161 | \$ 56 | \$ 12,016.34 | \$ 0.28 | 892 | 'COM | 2024003471 | 132-F20-999-005-10 | COMMERCIAL | 202 | M55 |
| 131-030-200-006-60 | W NORTH ST | 7/26/2024 | 26600 | CD | 26600 | 29737 | 26600 | 29737 | Vacant | 227 | 380 | 1.98 | \$ 117 | \$ 13,434.34 | \$ 0.31 | 227 | 'COM | 2024004211 | | COMMERCIAL | 202 | NOT 23 |
| 132-F20-999-005-10 | HEMLOCK ST | 6/27/2024 | 50000 | WD | 50000 | 107433 | 50000 | 107433 | Vacant | 114.33 | 167 | 4.161 | \$ 437 | \$ 12,016.34 | \$ 0.28 | 171 | 'COM | 2024003471 | 132-F20-999-005-00 | COMMERCIAL | 202 | NOT 23 |
| | | | | | | | | | | | | | \$ 204 | | | | | | | | | |

For 2026, use \$200/foot for Commercial Rural (not US 23) & Industrial

For Lake Huron Commercial, use \$2400 (residential sales)

Tawas City-2026 Land Value Analysis Commercial-US-23 Rates

| 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 | Original PPF | # of Yrs | 5%/Year/Adj PPF | Actual Front | ECF Area | Liber/Page | Other Parcels in Sale | Land Table | Class | Rate Group 1 | |
|--------------------|----------------|------------|------------|--------|--------------|----------------|---------------|-----------------|-----------------|--------------|-------|-----------|--------------|----------|-----------------|--------------|----------|-------------|-----------------------|------------|-------|---------------|--|
| 132-J30-000-012-00 | 716 W LAKE ST | 8/4/2017 | 165000 | WD | 165000 | 237495 | 17505 | 90000 | Improved | 180 | 195 | 0.806 | \$ 97 | 8 | \$ 136 | 180 | 'COM | 2017/004716 | | COMMERCIAL | 201 | 23 N OF RIVER | |
| 132-J30-000-002-01 | 646 W LAKE ST | 3/10/2022 | 179500 | WD | 179500 | 185901 | 73349 | 79750 | Improved | 259 | 74.1 | 0.441 | \$ 283 | 3 | \$ 326 | 259 | 'COM | 2022/001248 | | COMMERCIAL | 201 | 23 N OF RIVER | |
| 132-O11-003-009-00 | 510 W LAKE ST | 8/28/2025 | 500000 | WD | 500000 | 489068 | 49432 | 38500 | Improved | 70 | 233 | 0.374 | \$ 706 | 0 | \$ 706 | 70 | 'COM | 2025/005348 | | COMMERCIAL | 201 | 23 N OF RIVER | |
| 132-J30-000-023-00 | 808 W LAKE ST | 2/1/2023 | 219900 | WD | 219900 | 205750 | 44150 | 30000 | Improved | 60 | 168 | 0.231 | \$ 736 | 3 | \$ 846 | 60 | 'COM | 2023/000537 | | COMMERCIAL | 401 | 23 N OF RIVER | |
| 130-036-300-011-00 | 1119 W LAKE ST | 5/20/2022 | 300000 | WD | 300000 | 413305 | 39028 | 152333 | Improved | 304.66 | 199 | 1.272 | \$ 128 | 3 | \$ 147 | 357 | 'COM | 2022/003219 | | COMMERCIAL | 201 | 23 S OF RIVER | |
| 130-036-300-017-00 | 1142 W LAKE ST | 3/17/2023 | 75000 | WD | 75000 | 97723 | 11234 | 33957 | Improved | 67.91 | 347 | 0.505 | \$ 165 | 2 | \$ 182 | 76.87 | 'COM | 2023/001128 | | COMMERCIAL | 401 | 23 S OF RIVER | |
| 132-T30-000-001-00 | 1199 W LAKE ST | 10/15/2021 | 74000 | WD | 74000 | 85278 | 24972 | 36250 | Improved | 145 | 143 | 0.476 | \$ 172 | 4 | \$ 207 | 145 | 'COM | 2021/007475 | | COMMERCIAL | 201 | 23 S OF RIVER | |
| 132-C10-000-003-00 | 1122 W LAKE ST | 2/4/2022 | 62500 | WD | 62500 | 74306 | 18194 | 30000 | Improved | 60 | 150 | 0.207 | \$ 303 | 4 | \$ 364 | 60 | 'COM | 2022/000663 | | COMMERCIAL | 401 | 23 S OF RIVER | |
| 130-036-400-018-00 | 950 W LAKE ST | 6/30/2025 | 165000 | WD | 165000 | 152951 | 46149 | 34100 | Improved | 124 | 140 | 0.399 | \$ 372 | 0 | \$ 372 | 124 | 'COM | 2025/003769 | | COMMERCIAL | 201 | 23 S OF RIVER | |
| 132-T30-000-006-00 | 1175 W LAKE ST | 5/21/2021 | 225000 | WD | 225000 | 217219 | 81948 | 74167 | Improved | 148.33 | 174 | 0.589 | \$ 552 | 4 | \$ 663 | 150 | 'COM | 2021/003748 | | COMMERCIAL | 201 | 23 S OF RIVER | |
| 130-036-300-014-00 | 1132 W LAKE ST | 8/28/2025 | 120000 | WD | 120000 | 114749 | 60984 | 55733 | Improved | 101.33 | 601 | 1.131 | \$ 602 | 0 | \$ 602 | 140 | 'COM | 2025/005356 | | COMMERCIAL | 201 | 23 S OF RIVER | |
| 130-036-400-019-01 | 1008 W LAKE ST | 6/10/2024 | 422000 | WD | 422000 | 271495 | 216023 | 65518 | Improved | 230.66 | 223.6 | 1.088 | \$ 937 | 1 | \$ 983 | 268 | 'COM | | | COMMERCIAL | 201 | 23 S OF RIVER | |
| 130-036-300-015-01 | 1138 W LAKE ST | 9/26/2024 | 212000 | WD | 212000 | 81517 | 212000 | 81517 | Vacant | 163.03 | 498 | 1.838 | \$ 1,300 | 1 | \$ 1,365 | 167.55 | 'COM | 2024005340 | | COMMERCIAL | 001 | 23 S OF RIVER | |
| | | | | | | | | | | | | | | | | \$ | 531 | | | | | | |

For 2026, use \$527/foot for US-23 South & North Commercial areas

| | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------|-----------------|-----------|--------|-----|--------|--------|--------|--------|----------|-------|-------|--------|--------|----|--------|-------|------|-------------|--|------------|-----|-----|--|
| 132-N10-000-069-00 | 671 E HEMLOCK S | 12/9/2022 | 190000 | WD | 190000 | 196885 | 32590 | 39475 | Improved | 96.99 | 148.5 | 0.331 | \$ 336 | 3 | \$ 386 | 96.99 | 'COM | 2022/007175 | | COMMERCIAL | 201 | M55 | |
| 131-030-200-002-00 | 560 E HEMLOCK S | 7/9/2010 | 305000 | OTH | 305000 | 357268 | 159470 | 211738 | Improved | 400 | 140 | 14.687 | \$ 399 | 15 | \$ 698 | 400 | 'COM | 1002/895 | | COMMERCIAL | 201 | M55 | |
| 131-030-200-002-00 | 560 E HEMLOCK S | 9/8/2020 | 325000 | WD | 325000 | 357268 | 179470 | 211738 | Improved | 400 | 140 | 14.687 | \$ 449 | 5 | \$ 561 | 400 | 'COM | 2020/005936 | | COMMERCIAL | 201 | M55 | |
| | | | | | | | | | | | | | | | | \$ | 548 | | | | | | |

For 2026, use \$548/foot for M-55 Commercial

Tawas City-2026 Land Value Analysis Commercial-M-55 Rates

| 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 | Original PPF | # of Yrs | 5%/Year/Adj PPF | Actual Front | ECF Area | Liber/Page | Other Parcels in Sale | Land Table | Class | Rate Group 1 | |
|--------------------|----------------|------------|------------|--------|--------------|----------------|---------------|-----------------|-----------------|--------------|-------|-----------|--------------|----------|-----------------|--------------|----------|-------------|-----------------------|------------|-------|---------------|--|
| 132-J30-000-012-00 | 716 W LAKE ST | 8/4/2017 | 165000 | WD | 165000 | 237495 | 17505 | 90000 | Improved | 180 | 195 | 0.806 | \$ 97 | 8 | \$ 136 | 180 | 'COM | 2017/004716 | | COMMERCIAL | 201 | 23 N OF RIVER | |
| 132-J30-000-002-01 | 646 W LAKE ST | 3/10/2022 | 179500 | WD | 179500 | 185901 | 73349 | 79750 | Improved | 259 | 74.1 | 0.441 | \$ 283 | 3 | \$ 326 | 259 | 'COM | 2022/001248 | | COMMERCIAL | 201 | 23 N OF RIVER | |
| 132-O11-003-009-00 | 510 W LAKE ST | 8/28/2025 | 500000 | WD | 500000 | 489068 | 49432 | 38500 | Improved | 70 | 233 | 0.374 | \$ 706 | 0 | \$ 706 | 70 | 'COM | 2025/005348 | | COMMERCIAL | 201 | 23 N OF RIVER | |
| 132-J30-000-023-00 | 808 W LAKE ST | 2/1/2023 | 219900 | WD | 219900 | 205750 | 44150 | 30000 | Improved | 60 | 168 | 0.231 | \$ 736 | 3 | \$ 846 | 60 | 'COM | 2023/000537 | | COMMERCIAL | 401 | 23 N OF RIVER | |
| 130-036-300-011-00 | 1119 W LAKE ST | 5/20/2022 | 300000 | WD | 300000 | 413305 | 39028 | 152333 | Improved | 304.66 | 199 | 1.272 | \$ 128 | 3 | \$ 147 | 357 | 'COM | 2022/003219 | | COMMERCIAL | 201 | 23 S OF RIVER | |
| 130-036-300-017-00 | 1142 W LAKE ST | 3/17/2023 | 75000 | WD | 75000 | 97723 | 11234 | 33957 | Improved | 67.91 | 347 | 0.505 | \$ 165 | 2 | \$ 182 | 76.87 | 'COM | 2023/001128 | | COMMERCIAL | 401 | 23 S OF RIVER | |
| 132-T30-000-001-00 | 1199 W LAKE ST | 10/15/2021 | 74000 | WD | 74000 | 85278 | 24972 | 36250 | Improved | 145 | 143 | 0.476 | \$ 172 | 4 | \$ 207 | 145 | 'COM | 2021/007475 | | COMMERCIAL | 201 | 23 S OF RIVER | |
| 132-C10-000-003-00 | 1122 W LAKE ST | 2/4/2022 | 62500 | WD | 62500 | 74306 | 18194 | 30000 | Improved | 60 | 150 | 0.207 | \$ 303 | 4 | \$ 364 | 60 | 'COM | 2022/000663 | | COMMERCIAL | 401 | 23 S OF RIVER | |
| 130-036-400-018-00 | 950 W LAKE ST | 6/30/2025 | 165000 | WD | 165000 | 152951 | 46149 | 34100 | Improved | 124 | 140 | 0.399 | \$ 372 | 0 | \$ 372 | 124 | 'COM | 2025/003769 | | COMMERCIAL | 201 | 23 S OF RIVER | |
| 132-T30-000-006-00 | 1175 W LAKE ST | 5/21/2021 | 225000 | WD | 225000 | 217219 | 81948 | 74167 | Improved | 148.33 | 174 | 0.589 | \$ 552 | 4 | \$ 663 | 150 | 'COM | 2021/003748 | | COMMERCIAL | 201 | 23 S OF RIVER | |
| 130-036-300-014-00 | 1132 W LAKE ST | 8/28/2025 | 120000 | WD | 120000 | 114749 | 60984 | 55733 | Improved | 101.33 | 601 | 1.131 | \$ 602 | 0 | \$ 602 | 140 | 'COM | 2025/005356 | | COMMERCIAL | 201 | 23 S OF RIVER | |
| 130-036-400-019-01 | 1008 W LAKE ST | 6/10/2024 | 422000 | WD | 422000 | 271495 | 216023 | 65518 | Improved | 230.66 | 223.6 | 1.088 | \$ 937 | 1 | \$ 983 | 268 | 'COM | | | COMMERCIAL | 201 | 23 S OF RIVER | |
| 130-036-300-015-01 | 1138 W LAKE ST | 9/26/2024 | 212000 | WD | 212000 | 81517 | 212000 | 81517 | Vacant | 163.03 | 498 | 1.838 | \$ 1,300 | 1 | \$ 1,365 | 167.55 | 'COM | 2024005340 | | COMMERCIAL | 001 | 23 S OF RIVER | |
| | | | | | | | | | | | | | | | | \$ | 531 | | | | | | |

For 2026, use \$527/foot for US-23 South & North Commercial areas

| | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------|-----------------|-----------|--------|-----|--------|--------|--------|--------|----------|-------|-------|--------|--------|----|--------|-------|------|-------------|--|------------|-----|-----|--|
| 132-N10-000-069-00 | 671 E HEMLOCK S | 12/9/2022 | 190000 | WD | 190000 | 196885 | 32590 | 39475 | Improved | 96.99 | 148.5 | 0.331 | \$ 336 | 3 | \$ 386 | 96.99 | 'COM | 2022/007175 | | COMMERCIAL | 201 | M55 | |
| 131-030-200-002-00 | 560 E HEMLOCK S | 7/9/2010 | 305000 | OTH | 305000 | 357268 | 159470 | 211738 | Improved | 400 | 140 | 14.687 | \$ 399 | 15 | \$ 698 | 400 | 'COM | 1002/895 | | COMMERCIAL | 201 | M55 | |
| 131-030-200-002-00 | 560 E HEMLOCK S | 9/8/2020 | 325000 | WD | 325000 | 357268 | 179470 | 211738 | Improved | 400 | 140 | 14.687 | \$ 449 | 5 | \$ 561 | 400 | 'COM | 2020/005936 | | COMMERCIAL | 201 | M55 | |
| | | | | | | | | | | | | | | | | \$ | 548 | | | | | | |

For 2026, use \$548/foot for M-55 Commercial

Tawas City-2026 Land Value Analysis Industrial

| 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/FF | Dollars/Acre | Dollars/SqFt | Actual Front | ECF Area | Liber/Page | Other Parcels in Sale | Land Table | Class | Rate Group 1 | | |
|--------------------|----------------|-----------|------------|--------|--------------|----------------|---------------|-----------------|-----------------|--------------|--------|-----------|------------|--------------|--------------|--------------|----------|------------|-----------------------|------------|-------|--------------|--|--|
| 132-F20-999-005-00 | HEMLOCK ST | 6/27/2024 | 50000 | WD | 50000 | 107433 | 50000 | 107433 | Vacant | 892 | 203.22 | 4.161 | \$ 56 | \$ 12,016.34 | \$ 0.28 | 892 | 'COM | 2024003471 | 132-F20-999-005-10 | COMMERCIAL | 202 | M55 | | |
| 131-030-200-006-60 | W NORTH ST | 7/26/2024 | 26600 | CD | 26600 | 29737 | 26600 | 29737 | Vacant | 227 | 380 | 1.98 | \$ 117 | \$ 13,434.34 | \$ 0.31 | 227 | 'COM | 2024004211 | | COMMERCIAL | 202 | NOT 23 | | |
| 132-F20-999-005-10 | HEMLOCK ST | 6/27/2024 | 50000 | WD | 50000 | 107433 | 50000 | 107433 | Vacant | 114.33 | 167 | 4.161 | \$ 437 | \$ 12,016.34 | \$ 0.28 | 171 | 'COM | 2024003471 | 132-F20-999-005-00 | COMMERCIAL | 202 | NOT 23 | | |
| | | | | | | | | | | | | | \$ | 204 | | | | | | | | | | |

For 2026, use \$200/foot for Commercial Rural (not US 23) & Industrial

For Lake Huron Commercial, use \$2400 (residential sales)

Tawas City-2026 Land Value Analysis Lake Huron North

| 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/FF | Dollars/Acre | Actual Front | ECF Area | Liber/Page | Other Parcels in Sale | Land Table | Class | Rate Group 1 |
|--------------------|----------------|-----------|------------|--------|--------------|----------------|---------------|-----------------|-----------------|--------------|-------|-----------|-------------|--------------|--------------|----------|-------------|-----------------------|---------------------|-------|--------------|
| 121-020-000-015-00 | 1030 E BAY ST | 4/29/2024 | 454400 | WD | 454400 | 294892 | 271914 | 112406 | Improved | 53.526852 | 243 | 0.279 | \$ 5,079.96 | 974602.1505 | 50 | LH | 2024/002305 | | LAKE HURON FRONTAGE | 401 | TAWAS BAY |

Baldwin rate: 2,495

Iosco County: \$2,300

| 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/FF | Dollars/Acre | Actual Front | ECF Area | Liber/Page | Other Parcels in Sale | Land Table | Class | Rate Group 1 |
|--------------------|------------------|------------|------------|--------|--------------|----------------|---------------|-----------------|-----------------|--------------|-------|-----------|------------|--------------|--------------|----------|-------------|-----------------------|----------------------|-------|--------------|
| 033-W20-000-023-00 | 2950 WOLVERINE | 6/28/2024 | 80000 | WD | 80000 | 137543 | 80000 | 123891 | Improved | 128.638805 | 376 | 0.576 | \$ 622 | 138888.8889 | 130 | 0003 | 2024-003462 | 033-W20-000-037-00 | LAKE HURON INFL 0003 | 402 | Rate F-2197 |
| 033-H30-001-007-00 | 1046 OTTAWAS | 9/26/2024 | 248000 | WD | 248000 | 269778 | 100139 | 121917 | Improved | 55.492303 | 160 | 0.22 | \$ 1,805 | 455177.2727 | 60 | 0003 | 2024-005154 | | LAKE HURON INFL 0003 | 401 | Rate F-2197 |
| 033-L10-000-008-00 | 2760 US23 | 6/5/2023 | 410000 | WD | 405000 | 422253 | 201322 | 218575 | Improved | 99.487935 | 294 | 0.634 | \$ 2,024 | 317542.5868 | 94 | 0003 | 2023-002982 | | LAKE HURON INFL 0003 | 401 | Rate H-2197 |
| 033-W20-000-008-00 | 2798 WOLVERINE | 8/28/2023 | 355000 | WD | 355000 | 356887 | 151786 | 153673 | Improved | 69.946719 | 310 | 0.427 | \$ 2,170 | 355470.726 | 60 | 0003 | 2023-004533 | | LAKE HURON INFL 0003 | 401 | Rate F-2197 |
| 033-S10-000-013-00 | 585 PINE | 7/9/2024 | 573000 | WD | 573000 | 556202 | 156550 | 139752 | Improved | 63.610501 | 180 | 0.273 | \$ 2,461 | 573443.2234 | 66 | 0003 | 2024-003617 | | LAKE HURON INFL 0003 | 401 | Rate G-2197 |
| 033-H30-001-005-00 | 1040 OTTAWAS | 7/13/2024 | 344900 | WD | 299900 | 255626 | 166191 | 121917 | Improved | 55.492303 | 160 | 0.22 | \$ 2,995 | 755413.6364 | 60 | 0003 | 2024-003823 | | LAKE HURON INFL 0003 | 401 | Rate F-2197 |
| 033-B30-001-014-00 | 1180 FOREST | 11/27/2023 | 240000 | WD | 240000 | 192376 | 160995 | 113371 | Improved | 51.602522 | 130 | 0.179 | \$ 3,120 | 899413.4078 | 60 | 0003 | 2023-006079 | | LAKE HURON INFL 0003 | 401 | Rate F-2197 |
| 032-007-100-013-00 | 1370 US23 | 11/26/2024 | 375000 | WD | 375000 | 286834 | 271897 | 183731 | Improved | 83.628236 | 120 | 0.275 | \$ 3,251 | 988716.3636 | 100 | 0003 | 2024-006205 | | LAKE HURON INFL 0003 | 401 | Rate F-2197 |
| 033-B10-000-005-00 | 160 BALDWIN RESC | 10/21/2024 | 399000 | WD | 399000 | 247342 | 335567 | 183909 | Improved | 83.709311 | 494 | 0.692 | \$ 4,009 | 484923.4104 | 61 | 0003 | 2024-005589 | | LAKE HURON INFL 0003 | 401 | Rate F-2197 |

\$ 2,495

For 2026, use \$2,495/foot for Lake Huron Rates

For LH North & LH South

Tawas City-2026 Land Value Analysis Lake Huron South

| 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/FF | Dollars/Acre | Actual Front | ECF Area | Liber/Page | Other Parcels in Sale | Land Table | Class | Rate Group 1 |
|--------------------|----------------|-----------|------------|--------|--------------|----------------|---------------|-----------------|-----------------|--------------|-------|-----------|-------------|--------------|--------------|----------|-------------|-----------------------|---------------------|-------|--------------|
| 121-020-000-015-00 | 1030 E BAY ST | 4/29/2024 | 454400 | WD | 454400 | 294892 | 271914 | 112406 | Improved | 53.526852 | 243 | 0.279 | \$ 5,079.96 | 974602.1505 | 50 | LH | 2024/002305 | | LAKE HURON FRONTAGE | 401 | TAWAS BAY |

Baldwin rate: 2,495

Iosco County: \$2,300

| 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/FF | Dollars/Acre | Actual Front | ECF Area | Liber/Page | Other Parcels in Sale | Land Table | Class | Rate Group 1 |
|--------------------|------------------|------------|------------|--------|--------------|----------------|---------------|-----------------|-----------------|--------------|-------|-----------|------------|--------------|--------------|----------|-------------|-----------------------|----------------------|-------|--------------|
| 033-W20-000-023-00 | 2950 WOLVERINE | 6/28/2024 | 80000 | WD | 80000 | 137543 | 80000 | 123891 | Improved | 128.638805 | 376 | 0.576 | \$ 622 | 138888.8889 | 130 | 0003 | 2024-003462 | 033-W20-000-037-00 | LAKE HURON INFL 0003 | 402 | Rate F-2197 |
| 033-H30-001-007-00 | 1046 OTTAWAS | 9/26/2024 | 248000 | WD | 248000 | 269778 | 100139 | 121917 | Improved | 55.492303 | 160 | 0.22 | \$ 1,805 | 455177.2727 | 60 | 0003 | 2024-005154 | | LAKE HURON INFL 0003 | 401 | Rate F-2197 |
| 033-L10-000-008-00 | 2760 US23 | 6/5/2023 | 410000 | WD | 405000 | 422253 | 201322 | 218575 | Improved | 99.487935 | 294 | 0.634 | \$ 2,024 | 317542.5868 | 94 | 0003 | 2023-002982 | | LAKE HURON INFL 0003 | 401 | Rate H-2197 |
| 033-W20-000-008-00 | 2798 WOLVERINE | 8/28/2023 | 355000 | WD | 355000 | 356887 | 151786 | 153673 | Improved | 69.946719 | 310 | 0.427 | \$ 2,170 | 355470.726 | 60 | 0003 | 2023-004533 | | LAKE HURON INFL 0003 | 401 | Rate F-2197 |
| 033-S10-000-013-00 | 585 PINE | 7/9/2024 | 573000 | WD | 573000 | 556202 | 156550 | 139752 | Improved | 63.610501 | 180 | 0.273 | \$ 2,461 | 573443.2234 | 66 | 0003 | 2024-003617 | | LAKE HURON INFL 0003 | 401 | Rate G-2197 |
| 033-H30-001-005-00 | 1040 OTTAWAS | 7/13/2024 | 344900 | WD | 299900 | 255626 | 166191 | 121917 | Improved | 55.492303 | 160 | 0.22 | \$ 2,995 | 755413.6364 | 60 | 0003 | 2024-003823 | | LAKE HURON INFL 0003 | 401 | Rate F-2197 |
| 033-B30-001-014-00 | 1180 FOREST | 11/27/2023 | 240000 | WD | 240000 | 192376 | 160995 | 113371 | Improved | 51.602522 | 130 | 0.179 | \$ 3,120 | 899413.4078 | 60 | 0003 | 2023-006079 | | LAKE HURON INFL 0003 | 401 | Rate F-2197 |
| 032-007-100-013-00 | 1370 US23 | 11/26/2024 | 375000 | WD | 375000 | 286834 | 271897 | 183731 | Improved | 83.628236 | 120 | 0.275 | \$ 3,251 | 988716.3636 | 100 | 0003 | 2024-006205 | | LAKE HURON INFL 0003 | 401 | Rate F-2197 |
| 033-B10-000-005-00 | 160 BALDWIN RESC | 10/21/2024 | 399000 | WD | 399000 | 247342 | 335567 | 183909 | Improved | 83.709311 | 494 | 0.692 | \$ 4,009 | 484923.4104 | 61 | 0003 | 2024-005589 | | LAKE HURON INFL 0003 | 401 | Rate F-2197 |

\$ 2,495

For 2026, use \$2,495/foot for Lake Huron Rates

For LH North & LH South

Tawas City-2026 Land Value Analysis Old Plat

| 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/FF | Dollars/Acre | Actual Front | ECF Area | Liber/Page | Other Parcels in Sale | Land Table | Class | Rate Group 1 |
|--------------------|------------------|------------|------------|--------|--------------|----------------|---------------|-----------------|-----------------|--------------|-------|-----------|------------|--------------|--------------|----------|-------------|-----------------------|------------|----------|--------------|
| 132-O11-039-017-00 | 206 NINTH AVE | 12/1/2023 | 170000 | WD | 170000 | 181580 | 3400 | 14980 | Improved | 133.75 | 120 | 0.368 | \$ 25 | 9239.130435 | 133.75 | 'OP | 2023/006196 | OLD PLAT | 401 | STD 120' | |
| 132-O11-030-008-00 | SEVENTH AVE | 4/18/2024 | 8000 | WD | 8000 | 8452 | 8000 | 8452 | Vacant | 150.92 | 130 | 0.433 | \$ 53 | 18475.75058 | 145 | 'OP | 2024/002139 | OLD PLAT | 402 | STD 120' | |
| 132-O11-018-006-00 | 117 SIXTH AVE | 8/11/2023 | 6000 | WD | 6000 | 6720 | 6000 | 6720 | Vacant | 60 | 120 | 0.165 | \$ 100 | 36363.63636 | 60 | 'OP | 2023/004197 | OLD PLAT | 001 | STD 120' | |
| 132-O11-037-001-00 | NINTH AVE | 10/24/2023 | 16600 | QC | 16600 | 16573 | 16600 | 16573 | Vacant | 147.97 | 140 | 0.44 | \$ 112 | 37727.27273 | 137 | 'OP | 2023/005509 | OLD PLAT | 402 | STD 120' | |
| 132-O11-030-011-00 | 330 SEVENTH AVE | 10/27/2023 | 125000 | WD | 125000 | 121252 | 17737 | 13989 | Improved | 124.89 | 130 | 0.358 | \$ 142 | 49544.69274 | 120 | 'OP | 2023/005613 | OLD PLAT | 401 | STD 120' | |
| 132-O11-053-016-00 | 404 ELEVENTH AVE | 12/6/2023 | 185000 | WD | 185000 | 169436 | 33820 | 18256 | Improved | 163 | 120 | 0.449 | \$ 207 | 75322.93987 | 163 | 'OP | 2023/006192 | OLD PLAT | 401 | STD 120' | |
| 132-J10-001-003-00 | 615 FOURTH ST | 9/5/2023 | 95000 | WD | 95000 | 88465 | 12897 | 6362 | Improved | 56.8 | 128 | 0.162 | \$ 227 | 79611.11111 | 55 | 'OP | 2023/004623 | OLD PLAT | 401 | STD 120' | |
| | | | | | | | | | | | | | \$ | 124 | | | | | | | |

For 2026, use \$124/foot for Old Plat area

Tawas City-2026 Land Value Analysis River Frontage

| 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/FF | Dollars/Acre | Actual Front | ECF Area | Liber/Page | Other Parcels in Sale | Land Table | Class | Rate Group 1 |
|--------------------|----------------|-----------|------------|--------|--------------|----------------|---------------|-----------------|-----------------|--------------|-------|-----------|------------|--------------|--------------|----------|-------------|-----------------------|----------------|-------|--------------|
| 132-W20-017-006-00 | 221 S RIVER ST | 8/14/2023 | 150000 | WD | 150000 | 113336 | 65221 | 28557 | Improved | 171 | 109 | 0.428 | \$ 381 | 152385.514 | 171 | 'OP | 2023/004229 | | RIVER FRONTAGE | 401 | RIVER |
| 132-W10-007-010-50 | 202 E NORTH ST | 12/6/2024 | 260000 | WD | 260000 | 178517 | 107201 | 25718 | Improved | 77 | 170 | 0.301 | \$ 1,392 | 356149.5017 | 77 | 'OP | | | RIVER FRONTAGE | 401 | RIVER |
| | | | | | | | | | | | | | | \$ | 887 | | | | | | |

The 2025 prior year rate was \$334/foot for river.
 The 2023 sale was \$381/foot
 The 2024 sale was \$1,392/foot
 Not enough data to use the average.
 Rates are seeing an approx. 10% increase.
 For 2026, use \$425/foot for River

Tawas City-2026 Land Value Analysis TBCM-Condo Marina Slips

| Parcel Number | Rate Table | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Cur. Appraisal | Land Residual | Est. Land Value | Vacant/Improved | Effec. Front | Depth | Net Acres | Dollars/SqFt | Actual Front | ECF Area | Liber/Page | Other Parcels | Land Table | Class | Rate Group 1 |
|--------------------|---------------|----------------|------------|------------|--------|--------------|----------------|---------------|-----------------|-----------------|--------------|-------|-----------|---|--|----------|-------------|---------------|------------|-------|--------------|
| 132-T50-000-011-00 | Slips 1-12 | 939 W LAKE ST | 5/28/2024 | 12000 | WD | 12000 | 6745 | 12000 | 6745 | Vacant | 16.68 | 40 | 0.015 | \$ 17.99 | 16.68 | 'TBCM | 2024002956 | | TBCM | 407 | BOATSLIPS |
| | | | | | | | | | | | | | | For 2026, use 17.99 for slips 1-12 | | | | | | | |
| 132-T50-000-018-00 | Slips 13-37 | 939 W LAKE ST | 8/14/2023 | 6000 | WD | 6000 | 6081 | 6000 | 6081 | Vacant | 15.83 | 38 | 0.014 | \$ 9.97 | 15.83 | 'TBCM | 2023/004228 | | TBCM | 407 | BOATSLIPS |
| 132-T50-000-032-00 | Slips 13-37 | 939 W LAKE ST | 10/5/2023 | 8000 | WD | 8000 | 6147 | 8000 | 6147 | Vacant | 16 | 38 | 0.014 | \$ 13.16 | 16 | 'TBCM | 2023/005202 | | TBCM | 407 | BOATSLIPS |
| | | | | | | | | | | | | | | \$ 11.57 | For 2026, use 11.57 for slips 13-37 | | | | | | |
| 132-T50-000-051-00 | Slips 38-65 | 939 W LAKE ST | 10/16/2024 | 3500 | WD | 3500 | 2453 | 3500 | 2453 | Vacant | 12 | 28 | 0.008 | \$ 10.42 | 12 | 'TBCM | 2024005572 | | TBCM | 407 | BOATSLIPS |
| | | | | | | | | | | | | | | For slips 38-65, 2026, use 10.42/sqft | | | | | | | |
| 132-T50-000-075-00 | Slips 66-95 | 939 W LAKE ST | 3/25/2025 | 2500 | WD | 2500 | 2873 | 2500 | 2873 | Vacant | 12.5 | 30 | 0.009 | \$ 6.67 | 12.5 | 'TBCM | 2025001209 | | TBCM | 407 | BOATSLIPS |
| 132-T50-000-093-00 | Slips 66-95 | 939 W LAKE ST | 9/23/2024 | 4000 | WD | 4000 | 2873 | 4000 | 2873 | Vacant | 12.5 | 30 | 0.009 | \$ 10.67 | 12.5 | 'TBCM | 2024005165 | | TBCM | 407 | BOATSLIPS |
| 132-T50-000-085-00 | Slips 66-95 | 939 W LAKE ST | 6/24/2024 | 5000 | PTA | 5000 | 2873 | 5000 | 2873 | Vacant | 12.5 | 30 | 0.009 | \$ 13.33 | 12.5 | 'TBCM | | | TBCM | 407 | BOATSLIPS |
| 132-T50-000-095-00 | Slips 66-95 | 939 W LAKE ST | 5/23/2024 | 8500 | WD | 8500 | 3256 | 8500 | 3256 | Vacant | 12.5 | 34 | 0.01 | \$ 20.00 | 12.5 | 'TBCM | 2024002902 | | TBCM | 407 | BOATSLIPS |
| | | | | | | | | | | | | | | \$ 12.67 | For slips 66-95 for 2026, use 12.67/sqft | | | | | | |
| 132-T50-000-098-00 | Slips 96-118 | 939 W LAKE ST | 3/18/2024 | 8500 | WD | 8500 | 8679 | 8500 | 8679 | Vacant | 18 | 42 | 0.017 | \$ 11.24 | 18 | 'TBCM | 2024/001351 | | TBCM | 407 | BOATSLIPS |
| | | | | | | | | | | | | | | For slips 96-118, 2026, use 11.24/sqft | | | | | | | |
| 132-T50-000-122-00 | Slips 119-129 | 939 W LAKE ST | 2/13/2024 | 15000 | WD | 15000 | 15165 | 15000 | 15165 | Vacant | 19 | 51 | 0.022 | \$ 15.48 | 19 | 'TBCM | 2024/000604 | | TBCM | 407 | BOATSLIPS |
| | | | | | | | | | | | | | | For 119-129 slips, use \$15.48 per sqft | | | | | | | |