

Amended and Restated

**Development Plan and Tax Increment Financing**

City of Tawas City  
Iosco County, Michigan  
Downtown Development Authority

April 7, 2008  
Adopted

**Vilican Leman**

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## **DEVELOPMENT PLAN**

### Purpose of the Downtown Development Authority Act

Act 197 of Public Acts of 1975, as amended, of the State of Michigan, commonly referred to as the Downtown Development Authority Act, was created in part to correct and prevent deterioration within business districts; to promote economic growth and revitalization; to encourage commercial revitalization and historic preservation; to authorize the acquisition and disposal of interests in real and personal property; to authorize the creation of a downtown development authority board; to authorize the levy and collection of taxes, the issuance of bonds and the use of tax increment financing in the accomplishment of specific development activities contained in locally-adopted development plans.

The Act seeks to attack problems of urban decline, strengthen existing areas and encourage new private developments in Michigan downtowns. It seeks to accomplish this goal by providing communities with the necessary legal, monetary and organizational tools to revitalize economically distressed areas either through public-initiated projects or in concert with privately motivated development projects. The manner in which downtown development authorities choose to make use of these tools does, of course, depend on the problems and opportunities facing each particular redevelopment area and the development priorities sought by the community and board in the revitalization of its area.

### Creation of the Downtown Development Authority

On October 20, 1980, the City Council of the City of Tawas City adopted Ordinance No. 205, creating a Downtown Development Authority under Public Act 197 of 1975, and designating the boundaries of the Authority district within which the Authority will exercise its powers. The 1980 district included the commercial corridor along Lake Street (US-23) and adjacent properties bounded on the northeast and southwest by the city limits, the northwest by the Detroit and Mackinac Railway right-of-way, and the southeast by Tawas Bay with certain exclusions.

### Basis for the Development Plan

The Downtown Development Authority Act provides the legal mechanism for local officials to address the need for economic development in the redevelopment district. In the City of Tawas City, the Development Authority District, subject of this Development Plan, can be generally described as the commercial corridor along Lake Street and adjacent properties bounded on the northeast and southwest by the city limits, the northwest by the Detroit and Mackinac Railway right-of-way, and the southeast by Tawas Bay. The Downtown Development Authority district is illustrated as Map/Graphic 1, and the Development Plan area boundary is illustrated as Map/Graphic 2. The Downtown Development Plan and Tax Increment Financing Plan were approved and adopted by the City of Tawas City on December 16, 1985. The Tax Increment Financing Plan was structured to capture the tax increments between 1985 and 1998.

**City of Tawas City Downtown Development Authority District**



City Boundary

District Boundary

Parcels in District

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## **GENERAL DEVELOPMENT PLAN**

The need for stabilizing the Development District (referred to as “Development Area”) is founded on the basis that the future success of Tawas City’s current effort to revitalize its business district including the Lake Street (US-23) commercial corridor will depend, in large measure, on the readiness and ability of its public sector to initiate public improvements that strengthen the business districts, and to encourage and participate where feasible in the development of new private uses that clearly demonstrate the creation of new jobs, the attraction of new business, and the generation of additional tax revenues.

The General Development Plan referenced herein suggests the following:

- Continued redevelopment of the commercial area within the district by encouraging the reinvestment of public and private funds,
- Efforts to maximize the potential of the downtown business district along Lake Street (US-23),
- Efforts to create development and redevelopment opportunities for new commercial mixed-use developments, especially in the “500 Block” along US-23,
- Installation of pedestrian improvements that would support and strengthen the business district such as streetscape improvements, and linkages with public and private facilities,
- Integration of transportation enhancements, which improve the circulation and traffic in and around the downtown area, especially along Lake Street (US-23),
- Implementation of recommendations for the business district identified in Community Master Plan,
- Initiate infill and redevelopment projects in the Development Plan area,
- Implementation of a shared pathway along Hemlock Street (M-55) from the business district to the Tawas Area High School, and,
- Addition of civic and public uses and facilities in the business district.

## **DEVELOPMENT PLAN**

### **1. Designation of Boundaries of the Development Area**

The Development Area boundary is located within the jurisdictional limits of the City of Tawas City and the City of Tawas City Downtown Development Authority. The City of Tawas City established the Downtown Development Authority pursuant to Act 197 of Public Acts of 1975, as amended, through adoption and publication of Ordinance 205, adopted October 20, 1980. The Downtown Development Authority Development Area boundary is within the Authority’s District as illustrated on Map/Graphic 2 and can be generally described as incorporating public right-of-way along Lake Street (US-23), Court Street, and either side of the Tawas River between 4<sup>th</sup> and 9<sup>th</sup> Street. The City of Tawas City Downtown Development Authority adopted its current Development Plan and Tax Increment Financing Plan on December 16, 1985. The 2007 Development Plan and Tax Increment Financing Plan, amends and restates the 1985 Development Plan and Tax Increment Financing Plan. The 2008 Amended and Restated Development Plan and Tax Increment Financing Plan was adopted by the City of Tawas City City Council after the required public hearing on [Month] [Day], [Year] and became effective upon publication on [Month] [Day], [Year].

## Development Plan Area Boundary



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## **2A. Location and Extent of Existing Streets and other Public Facilities**

Public land uses, within the Development Area, include rights-of-way under the jurisdiction of the City of Tawas City and State of Michigan. Public facilities within the development area include the Iosco County offices, Gateway Park, Tawas City Park and Harbor, and the Tawas City boat launch leased from the railroad.

## **2B. Location, Character and Extent of Existing Public and Private Land Uses within the Development Area**

Existing land uses within the Development Area are composed of public and private land uses and are reflected on the existing land use map (Map/ Graphic 3).

### Public Land Uses

Public land uses include rights-of-way along Lake Street (US-23), Oak, Maple, Hemlock (M-55), Birch, North, River, Whittemore, Mathews, 1<sup>st</sup>, 9<sup>th</sup>, Woodward, and Michigan Streets. Public facilities within the development area include the Iosco County offices, Gateway Park, Tawas City Park and Harbor, and the Tawas City boat launch leased from the railroad.

### Private Land Uses

- A. Residential – There are single-family residential parcels within the DDA district, and these are principally located in the southwesterly portion of the district.
- B. Commercial – Commercial properties within the development area are along the Lake Street (US-23) corridor. A group of commercial properties is located northeast and southwest of the Lake Street / Michigan Street intersection, and northeast of the Iosco County offices along Lake Street (US-23).
- C. Industrial – There are industrial properties along with the DDA District and Development Area District south of 6<sup>th</sup> Street and north of the Detroit and Mackinac Railway right-of-way, and an area bounded by 7<sup>th</sup> Avenue, 9<sup>th</sup> Avenue, Industrial, and 4<sup>th</sup> Street.
- D. Transportation – There are no daily private transportation facilities such as truck terminals within the Development Area, however, the railroad is still in use which forms the northwest boundary of the DDA.

### Vacant Land / Buildings

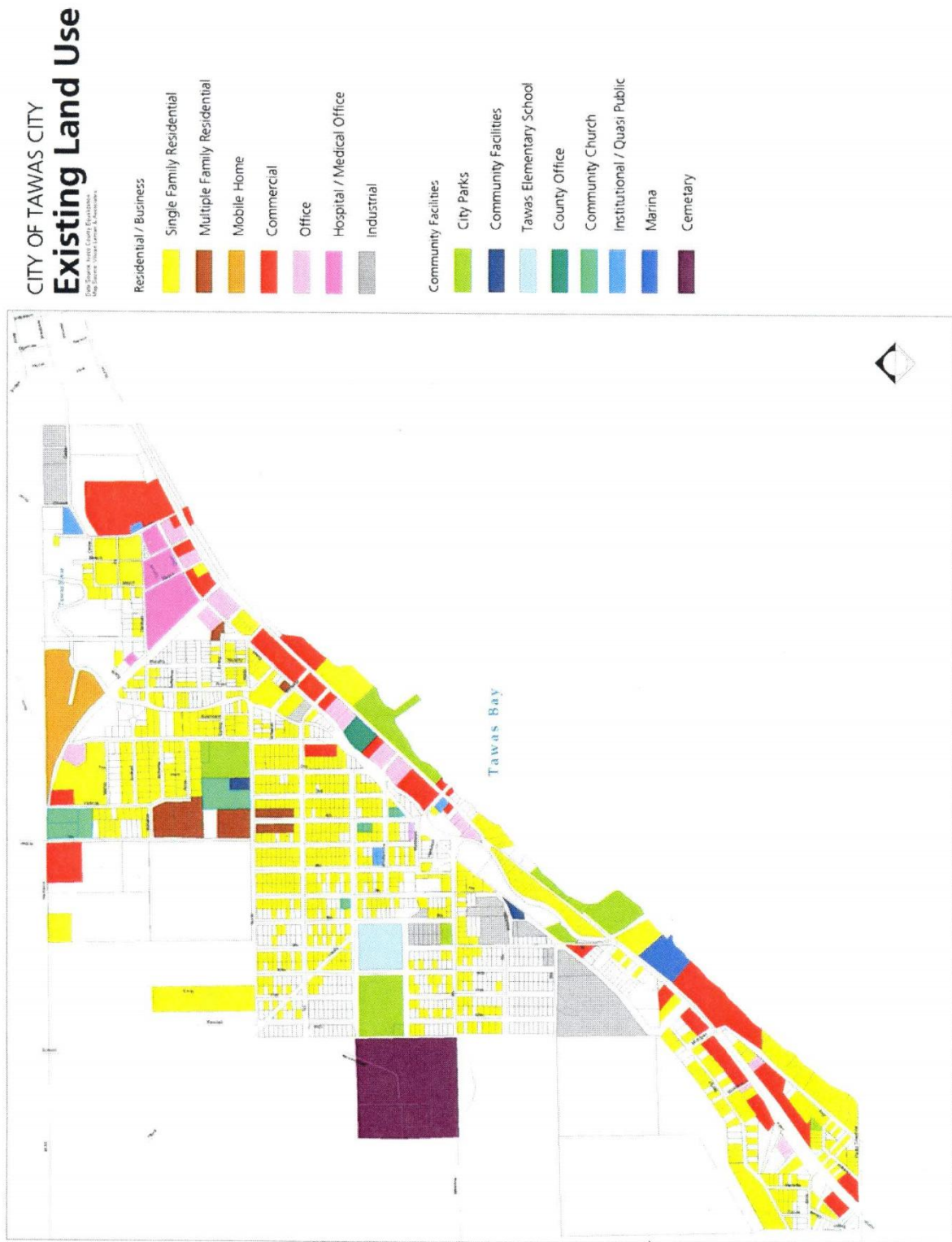
There are instances of vacant and unoccupied property within the DDA district, especially in the southwest portion of the district. Several parcels along Lake Street (US-23) are considered brownfield sites and may be eligible for brownfield redevelopment assistance.

## **3. Location and Extent of Proposed Public and Private Land Uses.**

The Development Plan envisions the integration of public and private land uses as a method of strengthening the economic base of the Development Area. Future plans envision a series of public improvement projects, including new pathway lighting along Lake Street (US-23), new and upgraded storm sewer facilities, river walk, streetscape improvements along Lake Street (US-23), new and upgraded water mains, pathway along Hemlock (M-55) from Lake Street (US-23) to the high school, and improvements to Gateway Park, and Tawas City Park and Harbor.



Map / Graphic 3  
Existing Land Use



#### 4. Legal Description of the Development Area

The boundaries of the Downtown Development Authority shall be as set forth on that map attached hereto and made a part hereof by reference and described as an area in the City of Tawas City, Iosco County, Michigan, within the boundaries described as follows:

All such property in the City of Tawas City, Michigan, bounded on the east by the City limits, on the southeast by Tawas Bay, on the south by the City limits, on the west by the City limits, and on the northwest by the former Detroit and Mackinac Railway right-of-way. The following parcels, recorded in the Iosco County Register of Deeds are excluded from the Downtown Development Authority District and the Development Area District:

- Parcel 1 - Lots 6 through 10, Brown's Addition of Tawas City;
- Parcel 2 - Lots 1 through 15, The Elms of Tawas City;
- Parcel 3 - Lots 10 through 44, First Addition to The Elms of Tawas City;
- Parcel 4 - Lots 1 and 13 through 22, Second Addition to The Elms of Tawas City;
- Parcel 5 - The Elms Gardens of Tawas City;
- Parcel 6 - Elmwood Forest of Tawas City;
- Parcel 7 - Harting's Addition of Tawas City;
- Parcel 8 - Sawyer's Addition to Tawas City;
- Parcel 9 - Bounded on the southeast by Tawas Bay, on the south by Harting's Addition to Tawas City, on the northwest by Bay Drive, and on the northeast by property recorded in Liber 249, Page 324;
- Parcel 10 - Bounded on the northwest by Lake Street (US-23), on the southeast by Bay Drive, and on the southwest by property recorded in Liber 254, Page 166;
- Parcel 11 - Described in the 1980 City Summer Tax Roll and identified under tax number 130-036-400-003-00;
- Parcel 12 - Recorded in Liber 97, Page 155;
- Parcel 13 - Lots 9 and 10, Block 7, and Lot 9, John W. King's Second Addition to Tawas City;
- Parcel 14 - Recorded in Liber 230, Page 202;
- Parcel 15 - Recorded in Liber 233, Page 214;
- Parcel 16 - Lots 19, 20, and 21, John W. King's Third Addition to Tawas City;
- Parcel 17 - Lots 10 and 11, John W. King's Third Addition to Tawas City;
- Parcel 18 - All that part of the SW quarter and Govt. Lot 3, T22N, R7E, Section 36, lying between Elmwood Forest of Tawas City and the Detroit and Mackinac Railway right-of-way.
- Parcel 19 - Recorded in Liber 234, Page 470 and Liber 165, Page 221;
- Parcel 20 - Recorded in Liber 225, Page 943;
- Parcel 21 - Bounded on the northwest by Lake Street (US-23), on the southeast by Tawas Bay, on the northeast by property recorded in Liber 247, Page 302, and on the southwest by property recorded in Liber 216, Page 183;
- Parcel 22 - Bounded on the northwest by Lake Street (US-23), on the southeast by Tawas Bay, on the northeast by Lots 1, 2, and 3, Block 12, Map of Tawas City, and on the southwest by property recorded in Liber 247, Page 302;
- Parcel 23 - Southwesterly 120 feet of the northeasterly 500 feet of Block 13, Map of Tawas City;
- Parcel 24 - Lot 3 and southwest half of Lot 4, Block 14, Wheeler's Second Addition to Tawas City;
- Parcel 25 - Lot 4, Block 12, Wheeler's Second Addition to Tawas City;
- Parcel 26 - Lot 5, Block 11, F. Scheffler and Co's Addition to Tawas City;
- Parcel 27 - Lots 6 through 10 and northwesterly 20 feet of Lots 4 and 5, Block 9, F. Scheffler and Co's Addition to Tawas City;

- Parcel 28 - Recorded in Liber 102, Page 290;
- Parcel 29 - Recorded in Liber 230, Page 798, and Liber 210, Page 720;
- Parcel 30 - Recorded in Liber 96, Page 608;
- Parcel 31 - Remaining unplatted portion of Govt. Lot 4, T22N, R7E, Section 36, lying northwest of Lake Street (US-23) except the southeasterly 150 feet thereof; and
- Parcel 32 - Lots 3 through 8, and the northeast 35 feet of the northwest 90 feet of Lot 9, Block 13 and Lots 1 through 10, Block 12, F. Scheffler and Co's Addition to Tawas City.

## **5. Existing Improvements in the Development Area to be Demolished, Repaired or Altered and Time Required for Completion.**

The proposed development program for the Development Area incorporates the integration of public and private improvements. The overall project descriptions and schedule of phasing for projects in the Development Plan have been delineated in the next section by their respective location within the Development Area. As previously mentioned, the purpose of the DDA is to revitalize the business district and encourage reinvestment in property. Projects, which cannot be quantified at this time but are necessary for the success of the plan, include those that involve the private sector. The DDA's role in these projects is to provide the infrastructure (streets, parking, utilities, pedestrian amenities, lighting, etc.) to support the private initiative, or in some cases acquire and package the land necessary to accommodate the private development. The plan does not contemplate the demolition of public improvements at this time.

## **6. The Location, Extent, Character and Estimated Cost of Improvements including Rehabilitation for the Development Area and an Estimate of Time Required for Completion.**

Projects proposed for implementation in the development area delineate various public improvements confined to the public right of way, and projects undertaken to support the continued revitalization of the downtown. Cost estimates listed in Table 1 are estimated costs and will be refined as design plans are completed for individual projects. Funding for the public improvement proposed from a variety of sources including tax increment revenues, Federal and State sources, and other additional sources depending on the scope and location of the project. In addition, funds may be sought from Community Development Block Grant funds, Rural Development Administration, Clean Michigan Initiative (CMI), Michigan Department of Transportation, the Michigan Economic Development Corporation, and Michigan Department of Natural Resources.

### **SUPPLEMENTARY PROGRAM INFORMATION**

#### **Safe, Accountable, Flexible, and Efficient Transportation Equity Act of 2003 (SAFETEA)**

The U.S. Department of Transportation funding program provides pass through funding to each State of highway improvements, aesthetic enhancements, non-motorized projects, and traffic and safety projects. The Michigan Department of Transportation coordinates the funding through their office of Economic Development. Funding is available for streetscape improvements, pedestrian related projects, and non-motorized facilities.

#### **Land & Water Conservation Fund**

Funding for this federal program comes from offshore drilling leases on federal bottomlands. Funds are dispersed to each State based on a formula. The Michigan Department of Natural Resources administers the program, and funds provide for local government park and recreation projects on a competitive basis. There is a 50% match for these funds, and funding can be used for a variety of local

park and recreation projects. MDNR does require local governments applying for the funds to submit a five-year recreation plan prepared using state guidelines.

**Table 1**

ESTIMATED COST OF IMPROVEMENTS

	Estimated Costs
Lake Street (US-23) Pathway Lighting	\$315,000
Roadway and Storm Sewer Improvements	\$3,974,000
Water Main Replacement	\$2,170,000
Sanitary Sewer Improvements	\$1,597,000
Sidewalk Improvements	\$1,300,000
Riverwalk Along Tawas River	\$634,000
Lake Street (US-23) Enhancement	\$715,000
Gateway Park Improvements	\$200,000
Tawas City Park Improvements	\$100,000
Pathway to High School	\$235,000
Mathews Street Water Access	\$50,000
Total Development Area Project Costs	\$11,290,000

**Development Plan Project and Program Descriptions**

Lake Street (US-23) Pathway and Roadway Lighting – Includes replacement of pathway light fixtures along Lake Street (US-23) from the south City limits to Hemlock Street adjacent to the Lake Huron / Tawas Bay pathway.

Roadway and Storm Sewer Improvements – Resurfacing and/or reconstruction of streets within the DDA Development Area district.

Water Main Replacement – Upgrading and replacement of water mains within the Development Area district. Many of these water mains may be done in conjunction of street and storm sewer projects.

Sanitary Sewer Upgrade and/or Replacement – Upgrading and replacement of sanitary sewer within the Development Area district.

Sidewalk Improvements – Construction of new and/or replacement of deteriorated sidewalks within the Development Area district.

Riverwalk along Tawas River – Installation of a ten-foot-wide boardwalk along the Tawas River commencing where river abuts the Lake Street (US-23) right-of-way in the southwest portion of the district and extending along the river to the Iosco County complex for approximately 4/10's of a mile.

Lake Street (US-23) Enhancement – Installation of corridor lighting fixtures and street trees on the west side of Lake Street (US-23). Initial enhancement to begin along the site for the proposed City Hall project.

Gateway Park – Construct new ADA compliant permanent restrooms and fishing access, walkway along river from bridge to river mouth and boat access.

Tawas City Park – Complete repair on pier, horseshoe pits, upgrade bathrooms to ADA standards, additional play equipment and installation of beach sand.

Pathway along M-55 to Tawas Area High School – Installation of a 10-foot-wide bituminous pathway from Lake Street (US-23) along Hemlock (M-55) to the Tawas Area High School.

Mathews Street Water Access – Installation of river walks and canoe/kayak launch.

#### **7. A Statement of the Construction or Stages of Construction Planned, and the Estimated Time of Completion.**

The time schedule for construction of the public improvement program for projects enumerated in the Development plan would occur the next thirty (30) years and would be contingent on the availability of other funding sources to leverage forecasted tax increment revenues. Improvements proposed in the amended plan are considered public-private initiatives and therefore involve close coordination with the City of Tawas City, state and federal agencies, and private developers.

#### **8. Parts of the Development Area to be Left as Open Space and Contemplated Use.**

Concerning the public improvements outlined, open space within that portion of the Development Area covered by the Development Plan will be confined to rights-of-way, pedestrian walks along US-23 and M-55, and water related recreation activities along the Tawas River and Tawas Bay (Lake Huron).

#### **9. Portions of the Development Area which the Authority Desires to Sell, Donate, Exchange, or Lease to or From the Municipality and the Proposed Terms.**

Currently there are no properties that the Downtown Development Authority owns that it desires to sell, donate, exchange, or lease to or from the City of Tawas City.

#### **10. Desired Zoning Changes and Changes in Streets, Street Levels, Intersections and Utilities.**

The Community Master Plan recommends the creation of a Downtown Overlay District to promote mixed-use in-fill development, and revisions to the sign regulation code. There are no infrastructure or road alignment changes proposed.

#### **11. An Estimate of the Cost of the Development, Proposed Method of Financing and Ability of the Authority to Arrange the Financing.**

Financing for the public improvement projects outlined in Section 6 would be provided through funds generated by the Tax Increment Financing Plan induced by annual increases in property valuations from natural growth and new construction within the Development Area. Further, the Downtown Development Authority may request the City to sponsor a revenue bond or provide subordinate loan collateral using the proceeds of the tax increments as debt service payment to finance the improvements. In addition, funds may be sought Community Development Block Grant (CDBG) program funds, monies through the Michigan Department of Transportation and, any other funding programs that the Authority and City of Tawas City deem beneficial.

**12. Designation of Person or Persons, Natural or Corporate, to whom all or a portion of the Development is to be Leased, Sold, or Conveyed in any manner and for whose benefit the Project is being undertaken if that information is available to the Authority.**

The public improvements undertaken in the Development Plan will remain in public ownership for the public benefit. Although components of the projects outlined (i.e. lighting and landscaping) benefit adjacent commercial property owners, they are public assets to be managed by the municipality.

**13. The Procedures for Bidding for the Leasing, Purchasing, or Conveying of all or a portion of the Development upon its completion, if there is no expressed or implied Agreement between the Authority and Persons, Natural or Corporate, that all or a portion of the Development will be Leased, Sold, or Conveyed to those Persons.**

Currently there are no agreements for property conveyance between the City of Tawas City, Tawas City Downtown Development Authority or any person(s); natural or corporate for properties within that portion of the Development Area Covered by the Development Plan. All land acquisitions, if any, would be done by mutual agreement between the seller and Authority, as property becomes available. Any such sale, lease or exchange shall be conducted by the Downtown Development Authority pursuant to requirements specified in Act 197 of Public Acts of 1975, as amended, with the consent of the City of Tawas City. If needed, more detailed procedures will be developed before the transactions are executed, according to applicable City policy and Michigan state law.

**14. Estimates of the Number of Persons residing in the Development Area and the Number of Families and Individuals to be Displaced.**

On the basis of a review of the properties within the Downtown Development Authority District and Development Area it is estimated that there are less than 100 individuals who reside within the Development Area. This estimate was based on a physical inventory of dwelling units, review of the 2000 U.S. Census, and a review of property in the DDA Development Plan district classified as homestead. As a result, the City of Tawas City will not need to establish the Area Development Citizens Council pursuant to Section 21 of Act No. 197 of 1975, as amended.

The Development Plan does not require the acquisition and clearance of occupied residential property or the displacement of individuals and families within that portion of the Development Area covered by the Development plan.

**15. A Plan for Establishing Priority for the Relocation of Persons Displaced by the Development in any New Housing in the Development Area.**

There is no plan to condemn property in conjunction with the Development Plan. As a result, this section is inapplicable.

**16. Provision for the Costs of Relocating Persons Displaced by the Development, and Financial Assistance and Reimbursement of Expenses, including Litigation expenses and expenses incident to the Transfer of Title in accordance with the Standards and Provisions of the Federal Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970.**

There is no plan to condemn property in conjunction with the Development Plan. As a result, this section is inapplicable.

**17. A Plan for compliance with the Federal Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and Act 227 of the Public Acts of 1972.**

There is no plan to condemn property in conjunction with the Development Plan. As a result, this section is inapplicable.

**TAX INCREMENT FINANCING PLAN**

**1. Definitions as Used in This Plan.**

a. "Captured Taxable Value" (the "CTV") means the amount in any one (1) year by which the current taxable value including the taxable value of property for which specific local taxes are paid in lieu of property taxes as determined, exceeds the initial taxable value.

b. "Initial assessed value" means the assessed value, as equalized, of all the taxable property within the boundaries of the development area at the time the ordinance establishing the tax increment financing plan is approved, as shown by the most recent assessment roll of the municipality for which equalization has been completed at the time the resolution is adopted. Property exempt from taxation at the time of the determination of the initial assessed value shall be included as zero. For the purpose of determining initial assessed value, property for which a specific local tax is paid in lieu of a property tax shall not be considered to be property that is exempt from taxation. The initial assessed value of property for which a specific local tax was paid in lieu of a property tax shall be determined as provided in subdivision (y). In the case of a municipality having a population of less than 35,000 that established an authority prior to 1985, created a district or districts, and approved a development plan or tax increment financing plan or amendments to a plan, and which plan or tax increment financing plan or amendments to a plan, and which plan expired by its terms in December 31, 1991, the initial assessed value for the purpose of any plan or plan amendment adopted as an extension of the expired plan shall be determined as if the plan had not expired December 31, 1991. For a development area designated before 1997 in which a renaissance zone has subsequently been designated pursuant to the Michigan renaissance zone act, 1996 PA 376, MCL 125.2681 to 125.2696, the initial assessed value of the development area otherwise determined under this subdivision shall be reduced by the amount by which the current assessed value of the development area was reduced in 1997 due to the exemption of property under section 7ff of the general property tax act, 1893 PA 206, MCL 211.7ff, but in no case shall the initial assessed value be less than zero.

c. "Specific local tax" means a tax levied under 1974 PA 198, MCL 207.551 to 207.572, the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, the technology park development act, 1984 PA 385, MCL 207.701 to 207.718, and 1953 PA 189, MCL 211.181 to 211.182. The initial assessed value or current assessed value of property subject to a specific local tax shall be the quotient of the specific local tax paid divided by the ad valorem millage rate. However, after 1993, the state tax commission shall prescribe the method for calculating the initial assessed value and current assessed value of property for which a specific local tax was paid in lieu of a property tax.

d. "Tax increment revenues" means the amount of ad valorem property taxes and specific local taxes attributable to the application of the levy of all taxing jurisdictions upon the captured assessed value of real and personal property in the development area, subject to the following requirements:

- (i) Tax increment revenues include ad valorem property taxes and specific local taxes attributable to the application of the levy of all taxing jurisdictions other the state pursuant to

the state education tax act, 1993 PA 331, MCL 211.901 to 211.906, and local or intermediate school districts upon the captured assessed value of real and personal property in the development area for any purpose authorized by this act.

(ii) Tax increment revenues include ad valorem property taxes and specific local taxes attributable to the application of the levy of the state pursuant to the state education tax act, 1993 PA 331, MCL 211.901 to 211.906, and local or intermediate school districts upon the captured assessed value of real and personal property in the development area in an amount equal to the amount necessary, without regard to subparagraph (i), to repay eligible advances, eligible obligations, and other protected obligations.

(iii) Tax increment revenues do not include any of the following:

(A) Ad valorem property taxes attributable either to a portion of the captured assessed value shared with taxing jurisdictions within the jurisdictional area of the authority or to a portion of value of property that may be excluded from captured assessed value or specific local taxes attributable to such as valorem property taxes.

(B) Ad valorem property taxes excluded by the tax increment financing plan of the authority from the determination of the amount of tax increment revenues to be transmitted to the authority or specific local taxes attributable to such ad valorem property taxes.

(C) Ad valorem property taxes exempted from capture under section 3(3) or specific local taxes attributable to such ad valorem property taxes.

(iv) The amount of tax increment revenues authorized to be included under subparagraph (ii), and required to be transmitted to the authority under section 14(1), from ad valorem property taxes and specific local taxes attributable to the application of the levy of the state education tax act, 1993 PA 331, MCL 211.901 to 211.906, a local school district or an intermediate school district upon the captured assessed value of real and personal property in a development area shall be determined separately for the levy by the state, each school district, and each intermediate school district as the product of sub-subparagraphs (A) and (B):

(A) The percentage that the total ad valorem taxes and specific local taxes available for distribution by law to the state, local school district, or intermediate school district, respectively, bears to the aggregate amount of ad valorem millage taxes and specific taxes available for distribution by law to the state, each local school district, and each intermediate school district.

(B) The maximum amount of ad valorem property taxes and specific local taxes considered tax increment revenues under subparagraph (ii).

## **2. Purpose of the Tax Increment Financing Plan**

The City of Tawas City Downtown Development Authority District was established pursuant to ordinance because the city experienced notable property value deterioration along the US-23 (Lake Street) and M-55 (Hemlock) corridors. In order to halt property tax value deterioration increase property tax valuations and facilitate the overall economic growth of its business district, it is deemed to be beneficial and necessary to create and provide for the operation of a Downtown Development Authority in the City under the provisions of Act 197 Public Acts of Michigan, 1975 as amended (the "Act").



The “Downtown Development Authority Act “, authorizes that Authority to prepare a Tax Increment Financing Plan (the “Plan”), which includes the Development Plan, a detailed explanation of the tax increment procedure, the maximum amount of bonded indebtedness to be incurred or reimbursed, duration of the program, the impact of tax increment financing on the taxable values of all taxing jurisdictions in which the development area is located, and a statement of the portion of the captured taxable value to be used by the Authority. The benefit of using tax increment financing as a method to finance district improvements is that all local units of government levying taxes within the City of Tawas City contribute to the revitalization of the business district. Prior to legislative authorization of tax increment financing only the municipality provided tax revenues for revitalization activities while the other taxing authorities shared in the benefits of the revitalization efforts. The City of Tawas City deems it to be in the best interest of the City and the Downtown Development District to amend and restate the adopted December 1985 Development Plan and Tax Increment Financing Plan and 1988 Amended Development Plan and Tax Increment Financing Plan for the Downtown Development District Area.

### **3. Explanation of the Tax Increment Procedure**

The theory of tax increment financing holds that investment in necessary capital improvements in a designated area within a municipality will result in greater property tax revenues from that area than would otherwise occur if no special development were undertaken. This section is intended to explain the tax increment procedure.

- a. In order to provide a Downtown Development Authority with the means of financing development proposals, the Act affords the opportunity to undertake tax increment financing of development programs. These programs must be identified in a tax increment financing plan, which has been approved by the governing body of a municipality. Tax Increment financing permits the Authority to capture incremental tax revenues attributable to increases in value of real and personal property located within an approved development area. The increases in property value may be attributable to new construction, rehabilitation, remodeling, alterations, additions or any other factors that cause growth in value.
- b. At the time the resolution or ordinance establishing a tax increment financing plan is adopted, the sum of the most recently taxable values, as equalized, of those taxable properties located within the development area is established as the “Initial Taxable Value” (the ITV). Property exempt from taxation at the time of determination of the Initial Taxable Value is included as zero. In each subsequent year, the total real and personal property within the district, including abated property on separate rolls, is established as the “Current Taxable Value.”
- c. The amount by which the total taxable value exceeds the ITV is the Captured Taxable Value (the “CTV”). During the period in which a tax increment financing plan is in effect, local taxing jurisdictions continue to receive as valorem taxes based on the ITV. Property taxes paid on a predetermined portion of the CTV in years subsequent to the adoption of tax increment financing plan, however, are payable to an authority for the purposes established in the tax increment financing plan.

### **4. Taxing Jurisdiction Agreements.**

Tax increment revenues for the Downtown Development Authority (“DDA”) result from the application of the general tax rates of the incorporated municipalities and all other political subdivisions, which levy taxes in the development area to the captured taxable value. Since the Plan may provide for the use of

all or part of the captured tax increment revenue, the DDA may enter into agreements with any of the taxing units to share a portion of the revenue of the District. Because the DDA had no obligated expenditures prior to the change in Michigan property tax law, capture of school district millage by the DDA will not be allowed in the future.

The Authority intends to utilize all captured revenue from the District, as referenced in Table 3, until the projects addressed in the Development Plan are completed and, until any bonded indebtedness is paid, whichever is the later occurrence.

## 5. Property Valuations and Captured Revenue.

The property valuation on which tax increment revenues will be captured is the difference between the Initial Assessed Valuation and the Current Assessed Valuation. The purpose of this section is to set forth the Initial Assessed Valuation, the projected Captured Assessed Valuation and the anticipated increment revenues to be received by the Authority from the local taxing jurisdictions including the City of Tawas City, Iosco County, and the Iosco County District Library and any other authorities or special tax districts that may be eligible to levy property taxes within the boundaries of the Downtown Development Authority, herein collectively referred to as the “Local Taxing Jurisdictions.”

- a. The initial Assessed Valuation is established based on the 2007 state taxable valuations on real property and on all non-exempt parcels within that portion of the Development Area as of December 31, 2006. The initial Assessed Valuation of the Authority is set forth below.

**Table 2**

Base Taxable Real Property Valuations

City of Tawas City “DDA” TIF	2007 Taxable Valuations (12-31-2006)	2008 Taxable Valuations	Captured Valuation
<b>Real Property</b>	<b>\$19,113,921</b>	<b>\$19,305,060</b>	<b>\$191,139</b>
<b>Personal Property</b>	<b>\$ 1,818,500</b>	<b>\$ 1,823,046</b>	<b>\$4,546</b>
<b>District Valuation</b>	<b>\$20,932,421</b>	<b>\$21,128,106</b>	<b>\$195,685</b>

- b. The anticipated Captured Taxable value is equivalent to the annual total taxable value within the Development Area boundaries less the Initial Taxable value as described above. The tax increment revenues are then the product of all millage’s levied by all taxing units in the Development Area in the CTV. The CTV is projected based on a number of factors including historical growth patterns, recent construction trends, economic indicators and the impact of certain development projects anticipated to be undertaken by the Downtown Development Authority. For projection purposes, the annual growth rate for the remainder of the forecast (2008-2037) is factored at 1.00 (%) percent of real property. Personal property will be captured by this tax increment financing plan and the forecast uses a ¼ of 1% annual increase. A more detailed depiction of the Captured Taxable Valuations can be found in Table 3 and Table 4.

- c. The Authority will receive that portion of the tax levy of all taxing jurisdictions paid each year on the Captured Taxable Value of the eligible property included in the Development Area. The Authority may

use the revenues for any legal purpose as is established under the Act including the payment of principal and interest on bonds.

The Treasurer will collect the general property taxes from property owners in the development area district. After taxes are collected, the Treasurer will deduct that portion of the total tax revenues that is derived from captured taxable value within the development area and distributed them to the DDA to use for purposes outlined in the development plan. A review of the 2007 millage rates for all Local Taxing Jurisdictions in the development area is as set forth in Table 5.

**Table 3**  
Anticipated Captured Taxable Valuation

Year		Real Property	Personal Property	Captured Valuation
2007		\$19,113,921	\$1,818,500	\$20,932,421
		1.00%	0.25%	
1	2008	\$19,305,060	\$1,823,046	\$195,685
2	2009	\$19,594,636	\$1,827,604	\$489,819
3	2010	\$19,888,556	\$1,832,173	\$788,308
4	2011	\$20,186,884	\$1,836,753	\$1,091,216
5	2012	\$20,489,687	\$1,841,345	\$1,398,611
6	2013	\$20,797,033	\$1,845,949	\$1,710,560
7	2014	\$21,108,988	\$1,850,563	\$2,027,130
8	2015	\$21,425,623	\$1,855,190	\$2,348,392
9	2016	\$21,747,007	\$1,859,828	\$2,674,414
10	2017	\$22,073,212	\$1,864,477	\$3,005,269
11	2018	\$22,404,311	\$1,869,139	\$3,341,028
12	2019	\$22,740,375	\$1,873,811	\$3,681,766
13	2020	\$23,081,481	\$1,878,496	\$4,027,556
14	2021	\$23,427,703	\$1,883,192	\$4,378,474
15	2022	\$23,779,119	\$1,887,900	\$4,734,598
16	2023	\$24,135,805	\$1,892,620	\$5,096,004
17	2024	\$24,497,842	\$1,897,351	\$5,462,773
18	2025	\$24,865,310	\$1,902,095	\$5,834,984
19	2026	\$25,238,290	\$1,906,850	\$6,212,719
20	2027	\$25,616,864	\$1,911,617	\$6,596,060
21	2028	\$26,001,117	\$1,916,396	\$6,985,092
22	2029	\$26,391,134	\$1,921,187	\$7,379,900
23	2030	\$26,787,001	\$1,925,990	\$7,780,570
24	2031	\$27,188,806	\$1,930,805	\$8,187,190
25	2032	\$27,596,638	\$1,935,632	\$8,599,849
26	2033	\$28,010,587	\$1,940,471	\$9,018,638
27	2034	\$28,430,746	\$1,945,322	\$9,443,648
28	2035	\$28,857,207	\$1,950,186	\$9,874,972
29	2036	\$29,290,066	\$1,955,061	\$10,312,706
30	2037	\$29,729,417	\$1,950,186	\$10,747,181

**Table 4****Anticipated Captured Revenue**

Year		Captured Valuation	Captured Revenues 23.5589	Accumulated Revenues
2007		\$20,932,421		
1	2008	\$195,685	\$4,610	\$4,610
2	2009	\$489,819	\$11,540	\$16,150
3	2010	\$788,308	\$18,572	\$34,721
4	2011	\$1,091,216	\$25,708	\$60,429
5	2012	\$1,398,611	\$32,950	\$93,379
6	2013	\$1,710,560	\$40,299	\$133,678
7	2014	\$2,027,130	\$47,757	\$181,435
8	2015	\$2,348,392	\$55,326	\$236,760
9	2016	\$2,674,414	\$63,006	\$299,767
10	2017	\$3,005,269	\$70,801	\$370,567
11	2018	\$3,341,028	\$78,711	\$449,278
12	2019	\$3,681,766	\$86,738	\$536,017
13	2020	\$4,027,556	\$94,885	\$630,902
14	2021	\$4,378,474	\$103,152	\$734,054
15	2022	\$4,734,598	\$111,542	\$845,595
16	2023	\$5,096,004	\$120,056	\$965,652
17	2024	\$5,462,773	\$128,697	\$1,094,349
18	2025	\$5,834,984	\$137,466	\$1,231,814
19	2026	\$6,212,719	\$146,365	\$1,378,179
20	2027	\$6,596,060	\$155,396	\$1,533,575
21	2028	\$6,985,092	\$164,561	\$1,698,136
22	2029	\$7,379,900	\$173,862	\$1,871,999
23	2030	\$7,780,570	\$183,302	\$2,055,300
24	2031	\$8,187,190	\$192,881	\$2,248,181
25	2032	\$8,599,849	\$202,603	\$2,450,784
26	2033	\$9,018,638	\$212,469	\$2,663,254
27	2034	\$9,443,648	\$222,482	\$2,885,736
28	2035	\$9,874,972	\$232,643	\$3,118,379
29	2036	\$10,312,706	\$242,956	\$3,361,335
30	2037	\$10,747,181	\$253,192	\$3,614,527

## 6. Maximum Indebtedness

The maximum amount of indebtedness to be incurred by the DDA will be limited to only those projects and programs identified in the Development Plan and will be limited by the annual revenues available to Downtown Development Authority for bond interest and principal payments. This amount may vary depending on the size of the Development Area District, the type and intensity of Development and redevelopment, and the balance of indebtedness owed by the DDA on previous bond issues or loans. A description of the various projects and the actual amounts expected to be used to accomplish projects in the Development Area.

**Table 5**

Anticipated Millage to Be Captured (*Non-Homestead*)

### Local Unit of Government

City of Tawas City (All Millage's)	17.9760
Iosco County	5.0917
Iosco County Library	.4912

<b>Total Millage Capture</b>	<b>23.5589</b>
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## 7. Use of Captured Revenues

Revenues captured through this Tax Increment Plan will be used to finance those improvements and projects outlined in Table 1 of the Development Plan in accordance with procedures specified in this Plan. Further, captured revenues can be used to finance current financial obligations of DDA, to pay for costs incurred by the City/DDA in implementing both the Development Plan and the Tax Increment Financing Plan, marketing and promotions cost, to pay for costs associated with the administration and operation of the Development and Tax Increment Plan.

## 8. Duration of the Program

The 2008 Amended and Restated Development Plan and Tax Increment Financing Plan shall extend the Tax Increment Financing Plan until such time all projects and programs identified in the Development Plan have been implemented but, in any event, no longer than 30 years from the effective date of adoption.

## 9. Plan Impact on Local Taxing Jurisdictions

The Authority recognizes that future development and continued enhancements in the DDA business area will not be likely in the absence of tax increment financing. The Authority also recognizes that enhancement of the value of nearby property will indirectly benefit all local governmental units included in this plan. It is expected that the effected local taxing jurisdictions will experience a gain in property tax revenues from improvement made in the Development Area during the duration of the plan and should realize increased property tax revenues thereafter as a result of activities financed by the plan. Such future benefits cannot be accurately quantified at this time. However, based on the tax increment revenue forecast the City of Tawas City would contribute 76% of tax increment revenues, and other taxing authorities would contribute 24%.

## **10. Release of Captured Revenues after Completion of Plan**

When the Development and Financing Plans have been accomplished, the captured revenue is released, and the local taxing jurisdictions receive all the taxes levied from that point on.

## **11. Assumptions of Tax Increment Financing Plan.**

The following assumptions were considered in the formulation of the Tax Increment Financing Plan:

A. Real Property valuations are based on the 2007 actual State Taxable Value (S.T.V.) and reflect an increase of 1.00% each year thereafter. These increases are net of any additions or subtractions due to new construction, property acquisition, relocation, or other factors, based on an analysis of equalized valuations, as provided by the City of Tawas City.

B. Personal property valuations are subject to capture.

C. Commercial facilities exemptions certificates (CFT) have expired and are no longer available within the Downtown Development Authority District.

D. Costs provided for the various development projects enumerated in Table 1 are estimated costs in 2007 dollars. Final costs are determined after the Authority authorizes the final designs.

## **12. Operating Agreement between Downtown Development Authority and Local Unit of Government Regarding Use of Tax Increment Revenues.**

The Downtown Development Authority will not spend any funds outside of those annually approved through the budget process and shall not commit to any loans, leases, or purchases without sufficient evidence of adequate revenue source to support the proposal.

## **13. Relationship of the Tax Increment Financing Plan with Other funding Programs.**

As discussed in the Development Plan, the revitalization of the downtown business district will include tax increment financing and other forms of intergovernmental and private financing such as grants, special assessments, and loans. It is strongly recommended that tax increment financing revenues be used to leverage other funds in order to implement the planned program.

## **14. Relationship to Community Master Plan**

The Development Plan indicates the need to revitalize the business areas of the community, which is an integral component of the community's redevelopment program and master plan.

If it is determined that any portions of the Master Plan conflict with the provisions of the Downtown Development Plan, then the Development Plan shall be adopted as a component of the Master Plan pursuant to Section 8 of Act 285 of 1931, the Municipal Planning Act.

## **15. Submission of an Annual Report to Governing Body and State Tax Commission.**

Annually the Authority shall submit to the City of Tawas City and the State Tax Commission a report on the status of the tax increment financing account. The report shall include those items enumerated in Section 15 (3) of Act 197 of 1975 (MCL 125.1665). Further, the report shall be published in a newspaper of general circulation.

**City of Tawas City  
Downtown Development Authority  
Supplemental Parcel Information**

Parcel Number Real Property	Property Class	Base Valuation	Taxable Valuation	Homestead Precent	Owners Name	Property Address
130-025-100-001-00	601	\$30,059	\$ 30,059	0%	Kubica, Gerald R	N Fifth Ave.
130-025-100-002-00	601	\$ 7,865	\$ 7,865	0%	Kudaw, Charles E	M-55
130-025-100-003-00	401	\$ 3,904	\$ 3,904	0%	Wojahn, Edward J	Fifth Ave
130-025-100-004-00	401	\$ 29,467	\$ 29,467	100%	Griffin, Robert G Sr.	115 Hemlock
130-025-100-007-00	201	\$ 208,365	\$ 208,365	0%	Arbour Realty LCC	55 M-55
130-036-100-017-00	201			0%	D & M RR CO	
130-036-100-019-00	201			0%	Harborside Townhomes	
130-036-100-020-00	401			0%	Waters Edge Associates	
130-036-100-021-00	401			0%	Waters Edge Associates	
130-036-100-022-00	401			0%	Waters Edge Associates	
130-036-100-023-00	201	\$70,807	\$70,807	0%	Brown, Duane E	709 Ninth Ave
130-036-100-023-50	401	\$723	\$ 723	0%	Clute, Gordon & Lawrence	908 Lake St
130-036-100-024-00	701			0%	D & M RR CO	
130-036-200-001-00	701			0%	Tawas City	
130-036-200-002-00	701			0%	Tawas City	
130-036-300-003-00	701			0%	Tawas City	Lake St & Bay Dr
130-036-300-004-00	201	\$ 47,974	\$ 47,974	0%	Best Choice Realty, Inc	1106 Bay Dr
130-036-300-006-00	401	\$ 41,426	\$ 41,426	100%	Weedon, Sylvia C	1107 Lake St
130-036-300-007-00	401	\$ 23,351	\$ 23,351	100%	Bublitz, Harold	1109 Lake St
130-036-300-008-00	201	\$ 35,900	\$ 35,900	0%	Martin, Christopher C	1111 Lake St
130-036-300-009-00	201	\$ 59,600	\$ 59,600	0%	Stockton, Michelle M	1113 Lake St
130-036-300-010-00	201	\$ 86,000	\$ 86,000	0%	Ranger, Michael G	1115 Lake St
130-036-300-011-00	201	\$ 110,653	\$ 110,653	38%	Slowinski, Helen L	1119 Lake St
130-036-300-012-00	201	\$ 99,300	\$ 99,300	0%	Kolts, Jon A	1139 Lake St
130-036-300-013-00	201	\$ 202,400	\$ 202,400	23%	O.N.B. Enterprises, Inc	1124 Lake St
130-036-400-001-00	401			0%	Waters Edge Associates	
130-036-400-002-00	401			0%	Waters Edge Associates	
130-036-400-003-00	401			0%	Zacharski, John Builders	1005 Lake St
130-036-400-004-00	401			0%	Waters Edge Associates	
130-036-400-005-00	401	\$ 78,909	\$ 78,909	0%	Young, Michael	1013 Lake St
130-036-400-006-00	201	\$ 39,530	\$ 39,530	0%	Young's Getaway, Inc	1015 Bay Dr
130-036-400-007-00	201	\$ 71,387	\$ 71,387	0%	Masters, Michele	1021 Lake St
130-036-400-008-00	401	\$ 65,954	\$ 65,954	0%	Brown, Kenneth R	1027 Lake St
130-036-400-009-00	201	\$ 108,988	\$ 108,988	37%	McDonalds, Brant L	1029 Lake St
130-036-400-010-00	201	\$ 48,333	\$ 48,333	0%	Adams, Albert C	1031 Bay Dr
130-036-400-011-00	401	\$ 85,013	\$ 85,013	82%	Philpot, Michaelene	1033 Lake St
130-036-400-012-00	201	\$ 87,318	\$ 87,318	0%	McKenzie, Donald	1043 Lake St
130-036-400-018-00	201	\$ 26,200	\$ 26,200	0%	Riffel, David C	950 Lake St
130-036-400-019-00	201	\$ 132,400	\$ 132,400	36%	Mertins, Karl C	1008 Lake St
130-036-400-019-50	701			0%	Tawas City	
130-036-400-020-00	201	\$ 610,600	\$ 610,600	0%	Tawas City Properties	1020 Lake St
130-036-400-020-50	401	\$ 43,551	\$ 43,551	100%	English, Eric B	1006 Margo St
131-030-200-004-00	701			0%	Tawas United Methodist	
132-B10-000-001-00	201	\$ 24,301	\$ 24,301	0%	Christensen, James	1135 Lake St
132-B10-000-003-00	201	\$ 12,356	\$ 12,356	0%	Daniels, David M	1131 Lake St
132-B10-000-003-50	201	\$ 1,209	\$ 1,209	0%	Tawas Moose Lodge #2400	1121 Lake St
132-B10-000-004-00	201	\$ 11,479	\$ 11,479	0%	Tawas Moose Lodge #2400	1121 Lake St
132-B10-000-005-00	201	\$ 122,873	\$ 122,873	0%	Tawas Moose Lodge #2400	1121 Lake St
132-C10-000-001-00	201			0%	Assessed With	1124 Lake St
132-C10-000-003-00	401	\$ 20,743	\$ 20,743	0%	Devoogd, Tim	1122 Lake St
132-C10-000-004-00	201	\$ 55,701	\$ 55,701	0%	Conn, David E	1118 Lake St
132-C10-000-007-00	201	\$ 7,618	\$ 7,618	0%	Weber, Elise M Trust	
132-C10-000-008-00	201	\$ 6,026	\$ 6,026	0%	Weber, Elise M Trust	
132-C10-000-009-00	201	\$ 97,100	\$ 97,100	0%	Corbin, Millard M	1094 Lake St
132-C10-000-011-00	201	\$ 116,426	\$ 116,426	38%	Minx, Martin E	1086 Lake St

Parcel Number Real Property	Property Class	Base Valuation	Taxable Valuation	Homestead Precent	Owners Name	Property Address
132-C10-000-015-00	201	\$ 159,500	\$ 159,500	0%	Wiltse Warehouse, LLC	1070 Lake St
132-C10-000-019-00	201	\$ 169,300	\$ 169,300	0%	Tawas City Properties, LLC	1028 Lake St
132-F10-000-013-00	201	\$ 16,340	\$ 16,340	0%	Dawson, Thomas A	508 M-55
132-F10-000-016-00	201	\$ 100,995	\$ 100,995	0%	Dawson, Thomas A	508 Hemlock
132-F10-000-018-00	201	\$ 6,839	\$ 6,839	0%	Dawson, Thomas A	508 Hemlock
132-F10-000-019-00	201	\$ 8,600	\$ 8,600	0%	St Joseph Health System	
132-F10-000-020-00	401	\$ 108,200	\$ 108,200	0%	Lovelace, Michael D	526 Hemlock
132-F10-000-023-00	401	\$ 1,875	\$ 1,875	0%	Lovelace, Michael D	526 Hemlock
132-F10-000-024-00	401	\$ 2,346	\$ 2,346	0%	Lovelace, Michael D	526 Hemlock
132-F20-002-001-00	401	\$ 1,353	\$ 1,353	0%	Petani, Josip	Lake St-Vacant
132-F20-002-003-00	401	\$ 946	\$ 946	0%	Walters, Duane C	Lake St-Vacant
132-F20-002-005-00	401	\$ 946	\$ 946	0%	Wellna, Martin A	Lake St-Vacant
132-F20-003-002-00	401	\$ 674	\$ 674	0%	Basinger, Sue Michelle	Lake St-Vacant
132-F20-003-003-00	701			0%	Tawas City	Lake St-Vacant
132-F20-003-005-00	701			0%	State of Michigan	Lake St-Vacant
132-F20-004-001-00	701			0%	Tawas City	Lake St
132-F20-005-001-00	701			0%	Tawas City	Lake St-Vacant
132-F20-011-001-00	201	\$ 172,700	\$ 172,700	0%	Forward Corp Unit 104	309 Lake St
132-F20-011-005-00	201	\$ 27,513	\$ 27,513	0%	Leslie, Darryl L	319 Lake St
132-F20-011-006-00	401	\$ 52,093	\$ 52,093	0%	Leslie, Darryl L	329 Lake St
132-F20-011-007-00	201	\$ 8,515	\$ 8,515	0%	Forward Corp Unit 104	
132-F20-011-011-00	201	\$ 15,780	\$ 15,780	0%	Forward Corp Unit 104	M-55
132-F20-012-001-00	401	\$ 31,847	\$ 31,847	0%	Cholger, Ruth	201 Lake St
132-F20-012-002-00	401	\$ 37,878	\$ 37,878	0%	Tawas Donut, Inc	205 Lake St
132-F20-012-003-00	201	\$ 343,100	\$ 343,100	0%	Tawas Donut, Inc	211 Lake St
132-F20-012-010-00	401	\$ 24,023	\$ 24,023	100%	Broughton, Paul E	116 Birch St
132-F20-015-001-50	701			0%	St Joseph Health System	
132-F20-999-005-00	201	\$ 10,471	\$ 10,471	0%	Kemp, Vernon L	Hemlock
132-F20-999-005-10	201	\$14,018	\$14,018	0%	Kemp, Vernon L	Hemlock
132-F20-999-005-25	201	\$ 1,353	\$ 1,353	0%	Walters, Duane C	Court St
132-F20-999-005-50	201	\$ 242,800	\$ 242,800	0%	Wurtsmith Corn Fed Credit	201 Hemlock
132-H30-000-001-00	201	\$ 19,700	\$ 19,700	0%	Huron Gardens, LLC	
132-H30-000-005-00	201	\$ 939,500	\$ 939,500	0%	JDL Investments-Lakeview	408 Fifth Ave
132-H40-000-001-00	401	\$ 165,000	\$ 165,000	0%	Friedemann, Mathew	907 Lake St #1
132-H40-000-002-00	401	\$ 99,437	\$ 99,437	0%	Jones, Robert W	907 Lake St #2
132-H40-000-003-00	401	\$ 99,437	\$ 99,437	100%	Kendall-Barnum, Susan K	907 Lake St #3
132-H40-000-004-00	401	\$ 107,831	\$ 107,831	100%	Visscher, Patricia A	907 Lake St #4
132-H40-000-005-00	401	\$ 99,437	\$ 99,437	100%	Chomin, Gary	907 Lake St #5
132-H40-000-006-00	401	\$ 135,000	\$ 135,000	0%	Gardner, Tress K	907 Lake St #6
132-H40-000-007-00	401	\$ 99,437	\$ 99,437	0%	Theobalk, Lawrence	907 Lake St #7
132-H40-000-008-00	401	\$ 99,437	\$ 99,437	100%	Cassidy, Gerald G	907 Lake St #8
132-H40-000-009-00	401	\$ 99,437	\$ 99,437	100%	McMahon, David M	907 Lake St #9
132-H40-000-010-00	401	\$ 135,000	\$ 135,000	0%	Chartier, Leo J	907 Lake St #10
132-H40-000-011-00	401	\$ 97,202	\$ 97,202	100%	Burgess, Harold E	911 Lake St #11
132-H40-000-012-00	401	\$ 97,202	\$ 97,202	100%	Martin, Betty G Trust	911 Lake St #12
132-H40-000-013-00	401	\$ 97,202	\$ 114,070	100%	Hall, Howard W	911 Lake St #13
132-H40-000-014-00	401	\$ 114,070	\$ 114,070	0%	Morawski, Daniel S	911 Lake St #14
132-H40-000-015-00	401	\$ 114,070	\$ 101,336	0%	Sullivan, Robert L	911 Lake St #15
132-H40-000-016-00	401	\$ 101,336	\$ 97,202	0%	Beardslee, David G	911 Lake St #16
132-H40-000-017-00	401	\$ 97,202	\$ 97,202	100%	Burg, Nancy M Trust	911 Lake St #17
132-H40-000-018-00	401	\$ 97,202	\$ 97,202	0%	Schell, Paul D	911 Lake St #18
132-H40-000-019-00	401	\$ 97,202	\$ 97,202	100%	Ledsworth, Dennis W	915 Lake St #19
132-H40-000-020-00	401	\$ 97,202	\$ 99,437	0%	Koenig, Charles N	915 Lake St #20
132-H40-000-021-00	401	\$ 99,437	\$ 99,437	0%	Allen, Daniel L	915 Lake St #21
132-H40-000-022-00	401	\$ 99,437	\$ 99,437	100%	Hoskyns, Judith F	915 Lake St #22
132-H40-000-023-00	401	\$ 99,437	\$ 99,437	0%	Galloway, David N	915 Lake St #23
132-H40-000-024-00	401	\$ 99,437	\$ 97,202	0%	Murray, Paul B Trust	915 Lake St #24
132-H40-000-025-00	401	\$ 99,437	\$ 99,437	100%	Magy, Evelyn T Trust	915 Lake St #25
132-H40-000-026-00	401	\$ 99,437	\$ 99,437	0%	Birkmeier, Gary R	915 Lake St #26
132-J10-002-007-00	301	\$ 1,862	\$ 1,862	0%	Tawas Plating Co	
132-J10-999-002-00	701			0%	Tawas City	



Parcel Number Real Property	Property Class	Base Valuation	Taxable Valuation	Homestead Precent	Owners Name	Property Address
132-J10-999-002-25	301	\$ 2,643	\$ 2,643	0%	Deb-Lyn Inc	510 Industrial Ave
132-J10-999-002-30	301	\$ 195,686	\$ 195,686	0%	Bopp-Busch MFG Co	526 Industrial Ave
132-J10-999-002-40	301	\$ 120,434	\$ 120,434	0%	Tawas Powder Coating, Inc	Industrial Ave
132-J10-999-002-50	301	\$ 220,000	\$ 220,000	0%	Bopp-Busch MFG Co	Industrial Ave
132-J10-999-002-60	301	\$ 7,777	\$ 7,777	0%	Deb-Lyn Inc	510 Industrial Ave
132-J10-999-002-80	301	\$ 71,668	\$ 71,668	0%	Deb-Lyn Inc	510 Industrial Ave
132-J10-005-000-00	401	\$ 27,090	\$ 27,090	0%	Clute, Gordon & Lawrence	908 Lake St
132-J20-007-001-00	401			0%	Walters Edge Associates	
132-J20-007-002-00	401	\$ 16,196	\$ 16,196	0%	G.D.L, Inc	Lake St
132-J20-007-004-00	401	\$ 38,404	\$ 38,404	0%	G.D.L, Inc	Lake St
132-J20-007-006-00	201	\$ 17,148	\$ 17,148	0%	Frey, Keith A	Lake St
132-J20-007-006-01	201	\$ 63,300	\$ 63,300	0%	Sweetwater Homes	Lake St
132-J20-007-009-00	401	\$ 37,811	\$ 37,811	100%	Ancel, James	910 Lake St
132-J20-008-006-00	401	\$ 5,032	\$ 5,032	0%	Frey, Keith A	Vacant
132-J20-999-001-00	701			0%	Tawas City	
132-J20-999-001-10	301	\$ 23,228	\$ 23,228	0%	Schirmer, Jonathan M	1045 Sixth St
132-J20-999-001-20	701			0%	Tawas City-Water Tower	Ninth Ave
132-J20-999-001-25	301	\$ 165,900	\$ 165,900	0%	ITT Higbie Corp	620 Ninth Ave
132-J20-999-001-30	401	\$ 19,060	\$ 19,060	0%	G.D.L, Inc	Lake St
132-J20-999-001-31	401	\$ 8,200	\$ 8,200	100%	Merins, Karl C	Vacant
132-J20-999-001-32	401	\$ 4,000	\$ 4,000	100%	Mertins, Karl C	Vacant
132-J20-999-001-33	401	\$ 9,388	\$ 9,388	0%	Masters, Lillian	Vacant
132-J20-999-001-34	401	\$ 4,100	\$ 4,100	100%	Mertins, Karl C	Vacant
132-J20-999-001-50	301	\$ 27,300	\$ 27,300	0%	Zanner, Louis H	Ninth Ave
132-J20-999-001-75	201	\$ 28,200	\$ 28,200	0%	Ulman, Michael J	1007 Sixth St
132-N10-000-001-00	701			0%	Tawas United Methodist	
132-N10-000-063-00	201	\$ 88,572	\$ 88,572	0%	Masonic Temple Assoc	40 Hemlock
132-N10-000-067-00	401	\$ 6,548	\$ 6,548	0%	Kemp, Vernon L	M-55
132-N10-000-069-00	201	\$ 134,200	\$ 134,200	0%	Tawas Holdings LLC	671 M-55
132-N10-000-070-00	201	\$ 102,680	\$ 102,680	0%	S & J Real Estate LDT Partn	651 M-55
132-N10-000-071-00	201	\$ 91,922	\$ 91,922	0%	S & J Real Estate LDT Partn	661 M-55
132-N10-000-072-00	401	\$ 11,300	\$ 11,300	0%	Kemp, Vernon L	M-55 Vacant
132-N10-000-087-00	401	\$ 2,035	\$ 2,035	0%	Kemp, Vernon L	Manor Ct
132-N10-000-088-00	401	\$ 3,534	\$ 3,534	0%	Kowalski, Corda	Manor Ct
132-N10-000-090-00	401	\$ 1,406	\$ 1,406	0%	Kemp, Vernon L	M-55
132-N20-000-000-00	401			0%	Northbay Pt Condo Assoc	
132-N20-000-001-00	401	\$ 67,268	\$ 67,268	100%	Tocco, Julia P	315 Lake St #1
132-N20-000-002-00	401	\$ 67,397	\$ 67,397	0%	Bress, James J	315 Lake St #2
132-N20-000-003-00	401	\$ 72,855	\$ 72,855	100%	Grant, Betty J Trust	315 Lake St #3
132-N20-000-004-00	401	\$ 68,349	\$ 68,349	0%	Michael, Kathleen I	315 Lake St #4
132-N20-000-005-00	401	\$ 76,323	\$ 76,323	100%	Rudzinski, John A	315 Lake St #5
132-N20-000-006-00	401	\$ 68,624	\$ 68,624	0%	Bishop, Malcolm W Trust	315 Lake St #6
132-N20-000-007-00	401	\$ 75,613	\$ 75,613	0%	Dreelan, Elizabeth A	315 Lake St #7
132-N20-000-008-00	401	\$ 68,896	\$ 68,896	0%	Rehmann, Patricia A	315 Lake St #8
132-N20-000-009-00	401	\$ 77,366	\$ 77,366	100%	Banning, Charles J	311 Lake St #9
132-N20-000-010-00	401	\$ 70,993	\$ 70,993	100%	Seymour, Nancy A Trust	311 Lake St #10
132-N20-000-011-00	401	\$ 73,347	\$ 73,347	100%	Owens Family Trust	311 Lake St #11
132-N20-000-012-00	401	\$ 70,258	\$ 70,258	0%	Birney, Joyce E	311 Lake St #12
132-N20-000-014-00	401	\$ 77,366	\$ 77,366	0%	Theobald, Judith A Trust	311 Lake St #14
132-N20-000-015-00	401	\$ 77,366	\$ 77,366	0%	Yarbrough, Lorraine J	311 Lake St #15
132-N20-000-016-00	401	\$ 77,366	\$ 77,366	100%	Warren, Sue Ann	311 Lake St #16
132-N20-000-017-00	401	\$ 85,037	\$ 85,037	0%	Huck, Monica M Trust	317 Lake St #17
132-N20-000-018-00	401	\$ 73,347	\$ 73,347	100%	Jemma, Patricia Faye Trust	317 Lake St #18
132-N20-000-019-00	401	\$ 70,258	\$ 70,258	100%	Butler, Marilyn A Trust	317 Lake St #19
132-N20-000-020-00	401	\$ 84,928	\$ 84,928	100%	Borg, Donald R	317 Lake St #20
132-N20-000-021-00	401	\$ 92,243	\$ 92,243	0%	Foy, Christine	317 Lake St #21
132-N20-000-022-00	401	\$ 95,922	\$ 95,922	0%	Larry, Colleen G	317 Lake St #22
132-N20-000-023-00	401	\$ 87,824	\$ 87,824	100%	Goodes, Norma J	317 Lake St #23

Parcel Number Real Property	Property Class	Base Valuation	Taxable Valuation	Homestead Precent	Owners Name	Property Address
132-N20-000-024-00	401	\$ 93,951	\$ 93,951	100%	Schrader, Naomi I	317 Lake St #24
132-N20-000-025-00	401	\$ 176,525	\$ 176,525	100%	Loop, William C	401 Lake St #25
132-N20-000-026-00	401	\$ 144,601	\$ 144,601	0%	Nickless, Charles A	401 Lake St #26
132-N20-000-027-00	401	\$ 143,665	\$ 143,665	0%	Artinian, Karen M	401 Lake St #27
132-N20-000-028-00	401	\$ 138,411	\$ 138,411	100%	Laporte, Doris & Lawrence	401 Lake St #28
132-N20-000-033-00	401	\$ 83,284	\$ 83,284	100%	Bell, Robert J & Kathleen	405 Lake St #33
132-N20-000-034-00	401	\$ 98,515	\$ 98,515	0%	Rice, Karen J	405 Lake St #34
132-N20-000-035-00	401	\$ 98,515	\$ 98,515	0%	Schneller, Edward C	405 Lake St #35
132-N20-000-036-00	401	\$ 83,723	\$ 83,723	100%	Smith, Jane L Trust	405 Lake St #36
132-N20-000-037-00	401	\$ 83,455	\$ 83,455	0%	Demski, George E	405 Lake St #37
132-N20-000-038-00	401	\$ 76,385	\$ 76,385	0%	Integrated Properties	405 Lake St #38
132-N20-000-039-00	401	\$ 83,612	\$ 83,612	0%	Banwart, Tina	405 Lake St #39
132-N20-000-040-00	401	\$ 89,804	\$ 89,804	0%	Shepanek, Lawrence	407 Lake St #40
132-N20-000-041-00	401	\$ 72,382	\$ 72,382	0%	Peters, David C	407 Lake St #41
132-N20-000-042-00	401	\$ 75,613	\$ 75,613	0%	Meyer, Dennis R & Sara L	407 Lake St #42
132-N20-000-043-00	401	\$ 80,216	\$ 80,216	100%	Delands, Robert J	407 Lake St #43
132-N20-000-044-00	401	\$ 76,710	\$ 76,710	0%	Reif, Gretchen L	407 Lake St #44
132-N20-000-045-00	401	\$ 71,778	\$ 71,778	0%	Brown, Douglas M & Ann B	407 Lake St #45
132-N20-000-046-00	401	\$ 85,000	\$ 85,000	100%	Nameth, James	407 Lake St #46
132-N20-000-049-00	401	\$ 61,588	\$ 61,588	0%	Branch, Nancy	403 Lake St #49
132-N20-000-050-00	401	\$ 62,427	\$ 62,427	100%	Righetti, Ricco M & Jean S	403 Lake St #50
132-N20-000-051-00	401	\$ 51,687	\$ 51,687	100%	Moore, Joyce & Louis M Bitt	403 Lake St #51
132-N20-000-052-00	401	\$ 53,696	\$ 53,696	100%	Paunovich, Melvin L	403 Lake St #52
132-N20-000-053-00	401	\$ 61,915	\$ 61,915	100%	Love, Rebecca S	403 Lake St #53
132-N20-000-054-00	401	\$ 61,915	\$ 61,915	100%	Felcyn, Karen L	403 Lake St #54
132-N20-000-055-00	401	\$ 61,915	\$ 61,915	0%	Dionne, Michael	403 Lake St #55
132-N20-000-056-00	401	\$ 61,915	\$ 61,915	100%	Koemer, Richard M	403 Lake St #56
132-N20-000-063-00	401	\$ 69,984	\$ 69,984	0%	Iorio, Anna M Trustee	311 Lake St #63
132-O10-001-001-00	201	\$ 68,000	\$ 68,000	0%	Babcock, Brent R	450 Lake St
132-O10-001-001-10	201			0%	Babcock, Brent R	
132-O10-001-001-50	401	\$ 37,562	\$ 37,562	100%	Babcock, Brent R	116 Whittemore St
132-O10-001-002-00	201	\$ 150,500	\$ 150,500	0%	Babcock, Carl B	444 Lake St
132-O10-001-002-10	201			0%	Moeller, Harold C	
132-O10-001-003-00	201	\$ 22,300	\$ 22,300	0%	Wallace, Gordon & Hillary	440 Lake St
132-O10-001-004-00	201	\$ 1,251	\$ 1,251	0%	Cook, Kenneth B	
132-O10-001-004-50	201	\$ 31,909	\$ 31,909	0%	Cook, Kenneth B & Vicki A	432 Lake St
132-O10-001-005-00	201	\$ 121,948	\$ 121,948	0%	Alexander Limited Partner	
132-O10-001-006-00	701			0%	Iosco County	
132-O10-003-001-00	701			0%	Tawas City	
132-O10-003-003-00	701			0%	Tawas City	
132-O10-003-006-00	701			0%	Tawas City	
132-O10-003-006-50	701			0%	Tawas City	
132-O11-003-001-00	701			0%	Tawas City	
132-O11-003-001-50	701			0%	Tawas City	
132-O11-003-002-00	201	\$ 47,400	\$ 47,400	0%	Towne Square, LLC	542 Lake St
132-O11-003-003-00	201	\$ 7,900	\$ 7,900	0%	Towne Square, LLC	540 Lake St
132-O11-003-004-00	201	\$ 45,916	\$ 45,916	0%	E & J Real Estate Partners	534 Lake St
132-O11-003-005-00	201	\$ 28,500	\$ 28,500	0%	Towne Square, LLC	528 Lake St
132-O11-003-006-00	201	\$ 49,700	\$ 49,700	0%	Towne Square, LLC	520 Lake St
132-O11-003-008-00	201	\$ 33,763	\$ 33,763	50%	Towne Square, LLC	Lake St
132-O11-003-009-00	201	\$ 110,907	\$ 110,907	0%	Kudwa, Charles	510 Lake St
132-O11-003-010-00	201	\$ 131,200	\$ 131,200	0%	Mollard, Dennis W Trust	508 Lake St
132-O11-003-012-00	201	\$ 97,484	\$ 97,484	0%	Myles, Kenneth J	504 Lake St
132-O11-003-012-50	701			0%	Tawas City	
132-O11-004-001-00	201	\$ 45,144	\$ 45,144	0%	Pink Flamingo Inc	545 Lake St
132-O11-004-001-50	201	\$ 13,683	\$ 13,683	0%	Cholger, Ruth L	
132-O11-004-002-00	701			0%	Tawas City	
132-O11-004-003-00	201	\$ 58,671	\$ 58,671	0%	Sharma Family Real Estate	541 Lake St
132-O11-004-003-25	701			0%	Tawas City	
132-O11-004-003-50	701			0%	Tawas City	
131-O11-004-004-00	701			0%	Tawas City	

Parcel Number Real Property	Property Class	Base Valuation	Taxable Valuation	Homestead Precent	Owners Name	Property Address
132-O11-004-005-00	701			0%	Tawas City	
132-O11-004-005-50	701			0%	Tawas City	
132-O11-004-006-00	701			0%	Tawas City	
132-O11-004-007-00	701			0%	Tawas City	
132-O11-004-008-00	701			0%	Tawas City Bldg Authority	
132-O11-004-010-00	701			0%	Tawas City Bldg Authority	
132-O11-004-011-00	701			0%	Tawas City	
132-O11-012-001-00	201	\$ 66,142	\$ 66,142	50%	Cholger, Herbert	Lake St
132-P10-020-000-00	201	\$ 106,398	\$ 106,398	0%	Chadwick, Jeffrey M	325 M-55
132-T30-000-001-00	201	\$ 31,300	\$ 31,300	0%	Ounan, George A	1191 Lake St
132-T30-000-002-00	201	\$ 13,500	\$ 13,500	0%	Miller, Larry K	1193 Lake St
132-T30-000-003-00	201	\$ 61,700	\$ 61,700	0%	Miller, Larry K	1193 Lake St
132-T30-000-004-00	201	\$ 21,700	\$ 21,700	0%	Miller, Larry K	1193 Lake St
132-T30-000-006-00	201	\$ 50,920	\$ 50,920	0%	Hildebrandt, Rodney A	1175 Lake St
132-T30-000-009-00	401	\$ 7,341	\$ 7,341	0%	Pfeiffer, Eleanor A	301 Elms Ave
132-T30-000-010-00	401	\$ 33,642	\$ 33,642	0%	Pfeiffer, Eleanor A	301 Elms Ave
132-T30-000-012-00	201	\$ 16,200	\$ 16,200	0%	Ford, Mary	298 Elms Ave
132-T30-000-013-00	401	\$ 5,168	\$ 5,168	0%	Ford Mary J	
132-T30-000-014-00	401	\$ 35,870	\$ 35,870	0%	Lance Geraldine	1165 Lake St
132-T40-000-001-00	201	\$ 12,578	\$ 12,578	0%	Kelly, Kane P & Robert J	1158 Lake St
132-T40-000-004-00	201	\$ 4,925	\$ 4,925	0%	Kelly, Kane P & Robert J	1190 Lake St
132-T40-000-005-00	201	\$ 123,625	\$ 123,625	0%	Kelly, Kane P & Robert J	1190 Lake St
132-T40-000-008-00	201	\$ 5,032	\$ 5,032	0%	Kelly, Kane P & Robert J	1190 Lake St
132-T40-000-009-00	201	\$ 25,900	\$ 25,900	0%	JJD Holdings, LLC	
132-T50-000-000-00	401			0%	Tawas Bay Condo Marina	
132-T50-000-000-01	401	\$ 57,304	\$ 57,304	0%	Tawas Bay Condo Marina	
132-T50-000-000-75	401	\$ 9,254	\$ 9,254	0%	G.D.L, Inc	
132-T50-000-001-00	401	\$ 9,100	\$ 9,100	0%	Savage, James D & Katrina	939 Lake St
132-T50-000-002-00	401	\$ 9,100	\$ 9,100	0%	Savage, James D & Katrina	939 Lake St
132-T50-000-003-00	401	\$ 9,100	\$ 9,100	0%	Woolman, Gary & Dianne	939 Lake St
132-T50-000-004-00	401	\$ 9,100	\$ 9,100	0%	Minzey, Doanld J	939 Lake St
132-T50-000-005-00	401	\$ 9,100	\$ 9,100	0%	Desloover, Gerald J Trust	939 Lake St
132-T50-000-006-00	401	\$ 9,100	\$ 9,100	0%	Crowley, Mark W	939 Lake St
132-T50-000-007-00	401	\$ 9,100	\$ 9,100	0%	Pilditch, Kort Michael	939 Lake St
132-T50-000-008-00	401	\$ 9,100	\$ 9,100	0%	Meyer, James A	939 Lake St
132-T50-000-009-00	401	\$ 9,100	\$ 9,100	0%	Janssen, Alan	939 Lake St
132-T50-000-010-00	401	\$ 9,100	\$ 9,100	0%	Killian, Dennis & Deborah	939 Lake St
132-T50-000-011-00	401	\$ 9,100	\$ 9,100	0%	Adkission, Kenneth J	939 Lake St
132-T50-000-012-00	401	\$ 9,100	\$ 9,100	0%	Strong, Dennis L	939 Lake St
132-T50-000-013-00	401	\$ 7,400	\$ 7,400	0%	Chartier, Leo J	939 Lake St
132-T50-000-014-00	401	\$ 8,200	\$ 8,200	0%	The Alabaster Group, Inc	939 Lake St
132-T50-000-015-00	401	\$ 8,200	\$ 8,200	0%	Takacs, Stephen J & Mary E	939 Lake St
132-T50-000-016-00	401	\$ 8,200	\$ 8,200	0%	Lopez, Juan N	939 Lake St
132-T50-000-017-00	401	\$ 8,200	\$ 8,200	0%	Parrish, Daniel L	939 Lake St
132-T50-000-018-00	401	\$ 8,200	\$ 8,200	0%	Palmer, Raymond J	939 Lake St
132-T50-000-019-00	401	\$ 8,200	\$ 8,200	0%	Loesel, Ronald E	939 Lake St
132-T50-000-020-00	401	\$ 8,200	\$ 8,200	0%	Cobb, Keving E & Catherine	939 Lake St
132-T50-000-021-00	401	\$ 8,200	\$ 8,200	0%	Doss, Alan & Joy	939 Lake St
132-T50-000-022-00	401	\$ 8,200	\$ 8,200	0%	Billand, Robert L	939 Lake St
132-T50-000-023-00	401	\$ 8,200	\$ 8,200	0%	Justin, Ronald M	939 Lake St
132-T50-000-024-00	401	\$ 8,200	\$ 8,200	0%	Spence, Robert J	939 Lake St
132-T50-000-025-00	401	\$ 8,200	\$ 8,200	0%	Webber, William G	939 Lake St
132-T50-000-026-00	401	\$ 8,200	\$ 8,200	0%	Wilson, Paul	939 Lake St
132-T50-000-027-00	401	\$ 8,200	\$ 8,200	0%	Sims, Gerald D	939 Lake St
132-T50-000-028-00	401	\$ 8,200	\$ 8,200	0%	Myers, Patrick W	939 Lake St
132-T50-000-029-00	401	\$ 8,200	\$ 8,200	0%	Aldridge, Robert J	939 Lake St
132-T50-000-030-00	401	\$ 8,200	\$ 8,200	0%	Cook, David R	939 Lake St
132-T50-000-031-00	401	\$ 8,200	\$ 8,200	0%	Miller, Pamela R Trust	939 Lake St
132-T50-000-030-00	401	\$ 8,200	\$ 8,200	0%	Cook, David R	939 Lake St
132-T50-000-031-00	401	\$ 8,200	\$ 8,200	0%	Miller, Pamela R Trust	939 Lake St
132-T50-000-032-00	401	\$ 8,200	\$ 8,200	0%	Field, Leonard R	939 Lake St
132-T50-000-033-00	401	\$ 8,200	\$ 8,200	0%	Bishop, Brian R & Diana M	939 Lake St

Parcel Number Real Property	Property Class	Base Valuation	Taxable Valuation	Homestead Precent	Owners Name	Property Address
132-T50-000-034-00	401	\$ 8,200	\$ 8,200	0%	Gilbert, Donald A	939 Lake St
132-T50-000-035-00	401	\$ 8,200	\$ 8,200	0%	Shantz, Craig D & Jeanne K	939 Lake St
132-T50-000-036-00	401	\$ 8,200	\$ 8,200	0%	Wilke, Bryant J	939 Lake St
132-T50-000-037-00	401	\$ 8,200	\$ 8,200	0%	Crichton, Scott	939 Lake St
132-T50-000-038-00	401	\$ 6,800	\$ 6,800	0%	Czaika, Joseph P	939 Lake St
132-T50-000-039-00	401	\$ 6,800	\$ 6,800	0%	Simon, John & Patricia	939 Lake St
132-T50-000-040-00	401	\$ 6,800	\$ 6,800	0%	O'Neil, John D & Judith A	939 Lake St
132-T50-000-041-00	401	\$ 6,800	\$ 6,800	0%	Degenhardt, Norman A	939 Lake St
132-T50-000-042-00	401	\$ 6,800	\$ 6,800	0%	Kappaz, Edward N	939 Lake St
132-T50-000-043-00	401	\$ 6,800	\$ 6,800	0%	Horcha, John & Zoe E	939 Lake St
132-T50-000-044-00	401	\$ 6,800	\$ 6,800	0%	Horcha, Jerry & Paula	939 Lake St
132-T50-000-045-00	401	\$ 6,800	\$ 6,800	0%	Miller, Mark S	939 Lake St
132-T50-000-046-00	401	\$ 6,800	\$ 6,800	0%	Pahl, Michael A	939 Lake St
132-T50-000-047-00	401	\$ 6,800	\$ 6,800	0%	Spidle, Charles W & Mary	939 Lake St
132-T50-000-048-00	401	\$ 6,800	\$ 6,800	0%	Dawson, Wayne K & Karen	939 Lake St
132-T50-000-049-00	401	\$ 6,800	\$ 6,800	0%	Serum, Robert W & Camell	939 Lake St
132-T50-000-050-00	401	\$ 6,800	\$ 6,800	0%	Brier, Wayne & Carol	939 Lake St
132-T50-000-051-00	401	\$ 6,800	\$ 6,800	0%	Borosch, Nancy M	939 Lake St
132-T50-000-052-00	401	\$ 6,800	\$ 6,800	0%	Smith, Jean A & Lawrence	939 Lake St
132-T50-000-053-00	401	\$ 6,800	\$ 6,800	0%	Mehler, Cheryl E	939 Lake St
132-T50-000-054-00	401	\$ 6,800	\$ 6,800	0%	Ryan, Thomas C & Sandra	939 Lake St
132-T50-000-055-00	401	\$ 6,800	\$ 6,800	0%	Richard, James L & Vicki L	939 Lake St
132-T50-000-056-00	401	\$ 6,800	\$ 6,800	0%	Steckert, Robert K	939 Lake St
132-T50-000-057-00	401	\$ 6,800	\$ 6,800	0%	Wentworth, David L	939 Lake St
132-T50-000-058-00	401	\$ 6,800	\$ 6,800	0%	Zeigler, Matthew J	939 Lake St
132-T50-000-059-00	401	\$ 6,800	\$ 6,800	0%	Brown, John C	939 Lake St
132-T50-000-060-00	401	\$ 6,800	\$ 6,800	0%	McElheron, Patrick	939 Lake St
132-T50-000-061-00	401	\$ 6,800	\$ 6,800	0%	Bishop, Robert & Sheila	939 Lake St
132-T50-000-062-00	401	\$ 6,800	\$ 6,800	0%	Keyes, Nancy M Trust	939 Lake St
132-T50-000-063-00	401	\$ 6,800	\$ 6,800	0%	McCormack, Kenneth C II	939 Lake St
132-T50-000-064-00	401	\$ 6,800	\$ 6,800	0%	Walsh, Glen A Rev Trust	939 Lake St
132-T50-000-065-00	401	\$ 7,300	\$ 7,300	0%	Duce, Richard W & Patricia	939 Lake St
132-T50-000-066-00	401	\$ 7,300	\$ 7,300	0%	Masters, Michele	939 Lake St
132-T50-000-067-00	401	\$ 7,300	\$ 7,300	0%	Murphy, Thomas A & Mary	939 Lake St
132-T50-000-068-00	401	\$ 7,300	\$ 7,300	0%	Debeau, Mark L & Laurie J	939 Lake St
132-T50-000-069-00	401	\$ 7,300	\$ 7,300	0%	Kaliszewski, Jon M	939 Lake St
132-T50-000-070-00	401	\$ 7,300	\$ 7,300	0%	GHG Properties	939 Lake St
132-T50-000-071-00	401	\$ 7,300	\$ 7,300	0%	Frikker, Mark J & Lynn	939 Lake St
132-T50-000-072-00	401	\$ 7,300	\$ 7,300	0%	Stevelinck, Paul	939 Lake St
132-T50-000-073-00	401	\$ 7,300	\$ 7,300	0%	Walter, Loyal A & Theresa	939 Lake St
132-T50-000-074-00	401	\$ 7,300	\$ 7,300	0%	Steckert, Robert J	939 Lake St
132-T50-000-075-00	401	\$ 7,300	\$ 7,300	0%	GHG Properties	939 Lake St
132-T50-000-076-00	401	\$ 7,300	\$ 7,300	0%	Komarynski, Eugene J	939 Lake St
132-T50-000-077-00	401	\$ 7,300	\$ 7,300	0%	Justin, Ronald M	939 Lake St
132-T50-000-078-00	401	\$ 6,100	\$ 6,100	0%	Gauthier, David H	939 Lake St
132-T50-000-079-00	401	\$ 6,100	\$ 6,100	0%	Irby, Earl & Bonnie	939 Lake St
132-T50-000-080-00	401	\$ 6,100	\$ 6,100	0%	Gennrich, Peter H	939 Lake St
132-T50-000-081-00	401	\$ 6,100	\$ 6,100	0%	Zeigler, Warren L Trust 50	939 Lake St
132-T50-000-082-00	401	\$ 6,500	\$ 6,500	0%	GHG Properties	939 Lake St
132-T50-000-083-00	401	\$ 6,500	\$ 6,500	0%	Myles, Kenneth J & Janice R	939 Lake St
132-T50-000-084-00	401	\$ 6,500	\$ 6,500	0%	Sanford, Jack E	939 Lake St
132-T50-000-085-00	401	\$ 6,500	\$ 6,500	0%	Quinn, Carol	939 Lake St
132-T50-000-086-00	401	\$ 6,500	\$ 6,500	0%	Holme-Shaw, Jan	939 Lake St
132-T50-000-087-00	401	\$ 6,500	\$ 6,500	0%	Kirchner, James G	939 Lake St
132-T50-000-088-00	401	\$ 6,500	\$ 6,500	0%	Ewald, Benjamin G Jr Trust	939 Lake St
132-T50-000-089-00	401	\$ 6,500	\$ 6,500	0%	Roesler, John J	939 Lake St
132-T50-000-090-00	401	\$ 6,500	\$ 6,500	0%	Eibracht, Arthur C	939 Lake St
132-T50-000-091-00	401	\$ 6,500	\$ 6,500	0%	Hill, John M III & Carol L	939 Lake St
132-T50-000-092-00	401	\$ 6,500	\$ 6,500	0%	Carr, Benjamin F & Pamela	939 Lake St
132-T50-000-093-00	401	\$ 6,500	\$ 6,500	0%	Lesperance, James E Trust	939 Lake St
132-T50-000-094-00	401	\$ 6,500	\$ 6,500	0%	Jones, Kerry	939 Lake St
132-T50-000-095-00	401	\$ 6,500	\$ 6,500	0%	Heinz, Lisa B	939 Lake St

Parcel Number Real Property	Property Class	Base Valuation	Taxable Valuation	Homestead Precent	Owners Name	Property Address
132-T50-000-096-00	401	\$ 9,700	\$ 9,700	0%	Christensen, Julius	939 Lake St
132-T50-000-097-00	401	\$ 9,700	\$ 9,700	0%	Johnson, Linda L	939 Lake St
132-T50-000-098-00	401	\$ 9,700	\$ 9,700	0%	Jensen, Fred K	939 Lake St
132-T50-000-099-00	401	\$ 9,700	\$ 9,700	0%	GHG Properties	939 Lake St
132-T50-000-100-00	401	\$ 9,700	\$ 9,700	0%	D Agostini, Janet & Benedet	939 Lake St
132-T50-000-101-00	401	\$ 9,700	\$ 9,700	0%	Grass, Gerald	939 Lake St
132-T50-000-102-00	401	\$ 9,700	\$ 9,700	0%	Owens, Stanley P	939 Lake St
132-T50-000-103-00	401	\$ 9,700	\$ 9,700	0%	Bond, Kenneth H & Verneda	939 Lake St
132-T50-000-104-00	401	\$ 9,700	\$ 9,700	0%	Martin, Imelda A	939 Lake St
132-T50-000-105-00	401	\$ 9,700	\$ 9,700	0%	Larson, Linda M	939 Lake St
132-T50-000-106-00	401	\$ 9,700	\$ 9,700	0%	Tawas Bay Condo Marina	939 Lake St
132-T50-000-107-00	401	\$ 9,700	\$ 9,700	0%	Tawas Bay Condo Marina	939 Lake St
132-T50-000-108-00	401	\$ 9,700	\$ 9,700	0%	Staehling, Voss M	939 Lake St
132-T50-000-109-00	401	\$ 9,700	\$ 9,700	0%	Allen, Daniel L & Helena M	939 Lake St
132-T50-000-110-00	401	\$ 9,700	\$ 9,700	0%	D Agostini, Janet & Benedet	939 Lake St
132-T50-000-111-00	401	\$ 9,700	\$ 9,700	0%	Nering, Dennis P	939 Lake St
132-T50-000-112-00	401	\$ 9,700	\$ 9,700	0%	Lopez, Juan N	939 Lake St
132-T50-000-113-00	401	\$ 8,783	\$ 8,783	0%	Murray, Paul B Trust	939 Lake St
132-T50-000-114-00	401	\$ 9,700	\$ 9,700	0%	Leibold, Denise L	939 Lake St
132-T50-000-115-00	401	\$ 9,700	\$ 9,700	0%	Acker, Daniel R & Nancy	939 Lake St
132-T50-000-116-00	401	\$ 8,783	\$ 8,783	0%	Burdett, Howard W	939 Lake St
132-T50-000-117-00	401	\$ 9,700	\$ 9,700	0%	Wegner, Glenn A & Susan A	939 Lake St
132-T50-000-118-00	401	\$ 9,700	\$ 9,700	0%	Martin, Milke & Sharon	939 Lake St
132-T50-000-119-00	401	\$ 14,300	\$ 14,300	0%	Bay Services Corp	939 Lake St
132-T50-000-120-00	401	\$ 14,300	\$ 14,300	0%	Jones, Keith A & Becky S	939 Lake St
132-T50-000-121-00	401	\$ 14,300	\$ 14,300	0%	Weiss, Arno W Jr & Jillian	939 Lake St
132-T50-000-122-00	401	\$ 14,300	\$ 14,300	0%	GHG Properties	939 Lake St
132-T50-000-123-00	401	\$ 14,300	\$ 14,300	0%	GHG Properties	939 Lake St
132-T50-000-124-00	401	\$ 12,600	\$ 12,600	0%	Gilles, David N	939 Lake St
132-T50-000-125-00	401	\$ 10,500	\$ 10,500	0%	Sturgill, Randy & Theresa	939 Lake St
132-T50-000-126-00	401	\$ 10,500	\$ 10,500	0%	Salvati, Frank	939 Lake St
132-T50-000-127-00	401	\$ 10,500	\$ 10,500	0%	Burrell, Judith A Living Trust	939 Lake St
132-T50-000-128-00	401	\$ 9,700	\$ 9,700	0%	Jones, Robert W	939 Lake St
132-T50-000-129-00	401	\$ 7,700	\$ 7,700	0%	Boyer, Daniel & Cecilia	939 Lake St
132-T60-000-000-00	401			0%	Zacharski, John Builders	1005 Lake St
132-T60-000-001-00	401	\$ 145,000	\$ 145,000	100%	Zacharski, John D & Penny	1005 Lake St #1
132-T60-000-002-00	401	\$ 145,000	\$ 145,000	100%	Lesneski, John L & Ciszewsk	1005 Lake St #2
132-T60-000-003-00	401	\$ 133,911	\$ 133,911	0%	Wood, Marvin L & Melody L	1005 Lake St #3
132-T60-000-004-00	401	\$ 25,095	\$ 25,095	0%	Zacharski, John Builders	1005 Lake St #4
132-T60-000-005-00	401	\$ 25,095	\$ 25,095	0%	Zacharski, John Builders	1005 Lake St #5
132-W10-001-001-00	701			0%	Tawas City	
132-W10-002-003-00	401			0%	Assessed With	
132-W10-003-001-00	701			0%	NHF Sub Iosco	
132-W10-003-003-00	701			0%	NHF Sub Iosco	
132-W10-003-004-00	201	\$ 256,700	\$ 256,700	0%	Huron Community Bank	410 Lake St
132-W10-003-007-00	201	\$ 37,440	\$ 37,440	0%	Shotwell, James W	408 Lake St
132-W10-003-008-00	201	\$ 132,400	\$ 132,400	0%	Templin, Annette	402 Lake St
132-W10-003-009-00	201	\$ 10,500	\$ 10,500	0%	Templin, Annette	402 Lake St
132-W10-003-010-00	201	\$ 7,400	\$ 7,400	0%	Templin, Annette	402 Lake St
132-W20-008-003-00	401			0%	Assessed With	
132-W20-009-001-00	401			0%	Assessed With	
132-W20-009-003-00	401			0%	Assessed With	
132-W20-009-005-00	701			0%	Tawas City	
132-W20-010-001-00	201	\$ 197,700	\$ 197,700	0%	LeClair Realty LLC	215 Lake St
132-W20-010-004-00	201	\$ 65,658	\$ 65,658	0%	LeClair Realty LLC	207 Lake St
132-W20-011-001-00	201	\$ 14,155	\$ 14,155	0%	LeClair Realty LLC	
132-W20-011-002-00	201	\$ 71,643	\$ 71,643	0%	LeClair Realty LLC	
132-W20-011-006-00	701			0%	Tawas City	
132-W20-012-001-00	201	\$ 648,500	\$ 648,500	0%	LeClair Land Development	220 Lake St
132-W20-014-001-00	201	\$ 133,866	\$ 133,866	0%	Brugger, John N Jr	
132-W20-014-002-00	201	\$ 191,700	\$ 191,700	0%	Brugger, John N Jr	316 Lake St
132-W20-014-004-00	201	\$ 64,100	\$ 64,100	0%	Brugger, John N Jr	300 Lake St

Parcel Number Real Property	Property Class	Base Valuation	Taxable Valuation	Homestead Precent	Owners Name	Property Address
132-W20-014-006-00	201	\$ 118,600	\$ 118,600	0%	Brugger, John N Jr	
Real Property		\$19,113,921	\$19,113,921	0%		

Parcel Number Personal Property	Property Class	Base Valuation	Taxable Valuation	Homestead Precent	Owners Name	Property Address
133-900-000-005-00	351	\$ 212,500	\$ 212,500	0%	Bopp-Busch MFG Co	525 Industrial Ave
133-900-000-006-00	251	\$ 41,100	\$ 41,100	0%	Brooks, Lance	413 Ninth Ave
133-900-000-008-00	251	\$ 5,400	\$ 5,400	0%	Tawas City Park Concession	219 Lake St
133-900-000-013-00	251	\$ 4,400	\$ 4,400	0%	Minx, Martin/Dale Motel	1086 Lake St
133-900-000-014-00	251	\$ 19,700	\$ 19,700	0%	Kudwa, Charles E. D. D. S	510 Lake St
133-900-000-015-00	251	\$ 2,200	\$ 2,200	0%	Babcock, Brent R	450 Lake St
133-900-000-016-00	251	\$ 4,600	\$ 4,600	0%	Paradise Beach	1029 Lake St
133-900-000-017-00	251	\$ 2,000	\$ 2,000	0%	Brugger's Self Service Laundry	
133-900-000-018-00	251	\$ 1,500	\$ 1,500	0%	Freels Barber Shop	442 Lake St
133-900-000-022-00	251	\$ 75,600	\$ 75,600	0%	Dean Arbour Ford-Mercury	55 M-55
133-900-000-024-00	251	\$ 7,100	\$ 7,100	0%	Iosco County Abstract Office	432 Lake St
133-900-000-029-00	251	\$ 11,200	\$ 11,200	0%	JK's Freels Market	1130 Lake St
133-900-000-032-00	251	\$ 112,000	\$ 112,000	0%	Neiman's Family Market	220 Lake St
133-900-000-038-00	251	\$ 3,500	\$ 3,500	0%	Shotwell, James W, Atty	408 Lake St
133-900-000-043-00	251	\$ 8,000	\$ 8,000	0%	Colemans Resort	1045 Bay Drive
133-900-000-046-00	251	\$ 2,000	\$ 2,000	0%	Captains Quarters Motel	1115 Lake St
133-900-000-048-00	251	\$ 3,200	\$ 3,200	0%	Harborview Motel	1008 Lake St
133-900-000-051-00	251	\$ 4,000	\$ 4,000	0%	Crow's Nest	1020 Lake St
133-900-000-052-00	251	\$ 8,200	\$ 8,200	0%	Tawas Bar	545 Lake St
133-900-000-053-00	251	\$ 16,700	\$ 16,700	0%	Sunrise Bowling Center	444 Lake St
133-900-000-055-00	251	\$ 16,800	\$ 16,800	0%	Tawas Motel Inc	1124 Lake St
133-900-000-056-00	351	\$ 31,100	\$ 31,100	0%	Tawas Plating Co	510 Industrial Ave
133-900-000-068-00	251	\$ 2,600	\$ 2,600	0%	Myles, Kenneth J Attny	502 Lake St
133-900-000-082-00	251	\$ 8,200	\$ 8,200	0%	Zanner Products Inc	1005 Sixth St
133-900-000-087-00	251	\$ 5,700	\$ 5,700	0%	Slowinski, Helen	1119 Lake St
133-900-000-091-00	351	\$ 405,900	\$ 405,900	0%	Cooper Standard Automotive	620 Ninth Ave
133-900-000-100-00	251	\$ 42,600	\$ 42,600	0%	Forward Corp Unit 117/317	309 Lake St
133-900-000-101-00	251	\$ 12,900	\$ 12,900	0%	Chadwick, Jeffrey OD PC	325 M-55
133-900-000-104-00	251	\$ 7,300	\$ 7,300	0%	Masonic Temple Assoc of	40 Hemlock
133-900-000-106-00	251	\$ 21,600	\$ 21,600	0%	Tawas Bay Family Practice	541 Lake St
133-900-000-107-00	251	\$ 1,000	\$ 1,000	0%	Babcock, Brent	433 Lake St
133-900-000-109-00	251	\$ 12,700	\$ 12,700	0%	Sankaran, Surya N MD PC	651 M-55
133-900-000-113-00	251	\$ 800	\$ 800	0%	Smith's Pine Haven	1021 Lake St
133-900-000-114-00	251	\$ 3,500	\$ 3,500	0%	Capital Acct & Business	910 Lake St
133-900-000-118-00	251	\$ 27,800	\$ 27,800	0%	Dawson, Thomas Dr	508 M-55
133-900-000-121-00	251	\$ 15,000	\$ 15,000	0%	Mollard, D W Dr	508 Lake St
133-900-000-122-00	251	\$ 800	\$ 800	0%	Cook, Kenneth B CPA	438 Lake St
133-900-000-131-00	251	\$ 100	\$ 100	0%	Uncle Winnies	304 Lake St
133-900-000-148-00	251	\$ 8,600	\$ 8,600	0%	Dr. Josip Petani, M.D.	101 Lake St
133-900-000-150-00	251	\$ 600	\$ 600	0%	Marbies Nutrition	402 Lake St
133-900-000-178-00	251	\$ 1,100	\$ 1,100	0%	American United Life	534 Lake St
133-900-000-193-00	251	\$ 1,000	\$ 1,000	0%	Great Lake Insurance	324 Lake St
133-900-000-227-00	251	\$ 11,500	\$ 11,500	0%	Tawas Chiropractic Center	1113 Lake St
133-900-000-229-00	251	\$ 300	\$ 300	0%	Bay City Times	504 Lake St
133-900-000-235-00	251	\$ 1,100	\$ 1,100	0%	Best Choice Realty, Inc	1106 Bay Dr
133-900-000-236-00	251	\$ 2,200	\$ 2,200	0%	Tawas Moose Lodge #2400	1123 Lake St
133-900-000-238-00	251	\$ 18,300	\$ 18,300	0%	Huron Sports & Fitness	1190 Lake St
133-900-000-239-00	251	\$ 7,300	\$ 7,300	0%	Aunt Millie's Bakeries	1045 Sixth St
133-900-000-254-00	251	\$ 1,600	\$ 1,600	0%	Kmart Corporation	215 Lake St
133-900-000-270-00	251	\$ 10,600	\$ 10,600	0%	Tri-County Agency	1118 Lake St

<b>Parcel Number</b> <i>Personal Property</i>	<b>Property Class</b>	<b>Base Valuation</b>	<b>Taxable Valuation</b>	<b>Homestead Precent</b>	<b>Owners Name</b>	<b>Property Address</b>
133-900-000-280-00	251	\$ 59,300	\$ 59,300	0%	Rite Aid Corp #4502	211 Lake St
133-900-000-298-00	251	\$ 23,000	\$ 23,000	0%	Days Inn	1020 Lake St
133-900-000-300-00	251	\$ 3,500	\$ 3,500	0%	Praxair Leased Equipment	
133-900-000-302-00	251	\$ 14,600	\$ 14,600	0%	Delphi Automotive System	905 Cedar St
133-900-000-303-00	351	\$ 84,100	\$ 84,100	0%	Advance Machine Corp	612 Ninth Ave
133-900-000-311-00	251	\$ 4,800	\$ 4,800	0%	Tawas Pathologist P.C.	661 M-55
133-900-000-316-00	351	\$ 61,700	\$ 61,700	0%	Tawas Powder Coating	510 Industrial Ave
133-900-000-318-00	251	\$ 200	\$ 200	0%	Imagistics International	
133-900-000-320-00	251	\$ 100	\$ 100	0%	Agent-Wufsi, Inc	
133-900-000-322-00	251	\$ 400	\$ 400	0%	Reyna Capital Corp	55 M-55
133-900-000-327-00	251	\$ 2,800	\$ 2,800	0%	Wiltse Warehouse	1070 Lake St
133-900-000-338-00	251	\$ 100	\$ 100	0%	AT&T Corp	215 Lake St
133-900-000-351-00	251	\$ 18,800	\$ 18,800	0%	Hospira Worldwide, Inc	200 Hemlock
133-900-000-366-00	251	\$ 9,400	\$ 9,400	0%	Summer Sands	1043 Lake St
133-900-000-382-00	251	\$ 59,900	\$ 59,900	0%	Computer Sciences Corp	200 Hemlock
133-900-000-384-00	251	\$ 65,400	\$ 65,400	0%	Fleetwood Financial Corp	200 Hemlock
133-900-000-387-00	251	\$ 2,000	\$ 2,000	0%	Chi Town Sounds	310 Lake St
133-900-000-392-00	251	\$ 4,400	\$ 4,400	0%	Martin, Christopher PLLC	1111 Lake St
133-900-000-394-00	251	\$ 5,000	\$ 5,000	0%	Mobile Marine	706 Ninth Ave
133-900-000-400-00	251	\$ 200	\$ 200	0%	Razor's Edge	442 Lake St
133-900-000-401-00	251	\$ 100	\$ 100	0%	Hen in the Holler	402 Lake St
133-900-000-402-00	251	\$ 500	\$ 500	0%	Tawas Bay Tax	402 Lake St
133-900-000-405-00	251	\$ 11,200	\$ 11,200	0%	Sav Mor	306 Lake St
133-900-000-406-00	251	\$ 800	\$ 800	0%	Tawas Bay Furniture Co	
133-900-000-407-00	251	\$ 100	\$ 100	0%	Fabulous Finds	
133-900-000-408-00	251	\$ 500	\$ 500	0%	Baycom, Inc	211 Lake St
133-900-000-411-00	251	\$ 1,300	\$ 1,300	0%	Sweetwater Homes	
133-900-000-415-00	251	\$ 89,900	\$ 89,900	0%	Seimens Financial Services	200 Hemlock
133-900-000-416-00	251	\$ 6,100	\$ 6,100	0%	Delage Landen Operational	905 Cedar St
133-900-000-417-00	251	\$ 800	\$ 800	0%	DFS Equipment Holdings LP	508 Hemlock
133-900-000-421-00	251	\$ 62,000	\$ 62,000	0%	Wienczewski, Phillip DDS	671 M-55
<b>Personal Property</b>		\$ 1,818,500	\$ 1,818,500			
<b>Totals</b>		<b>\$ 20,932,421</b>	<b>\$ 20,932,421</b>			
<b>Parcel Count</b>		<b>500</b>				