

2025 ACREAGE VALUES

ACREAGE RATES USED FOR RESIDENTIAL & COMMERCIAL & INDUSTRIAL

1 +/--ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|----------------|--------------------|-----------------|-----------|-----------------|--------|-----------------|-----------------|-------------|----------------|
| GREENBUSH | 041-220-000-019-00 | CEDAR LAKE DR | 07/14/22 | \$10,000 | CD | \$10,000 | \$5,600 | 1.41 | \$7,092 |
| GREENBUSH | 041-100-000-020-00 | STEVENS RD | 04/14/22 | \$5,000 | WD | \$5,000 | \$2,300 | 1.03 | \$4,854 |
| GREENBUSH | 041-100-000-029-00 | STEVENS RD | 08/02/22 | \$6,000 | WD | \$6,000 | \$2,200 | 0.92 | \$6,522 |
| MIKADO | 091-035-300-050-00 | KINGS CORNER RD | 12/15/22 | \$3,000 | WD | \$3,000 | \$2,400 | 1.00 | \$3,000 |
| OSCODA | 064-E20-000-007-20 | JOEL TR | 08/05/22 | \$3,800 | QC | \$3,800 | \$2,600 | 1.07 | \$3,558 |
| OSCODA | 064-C40-000-015-00 | LAWRENCE DR | 03/15/24 | \$10,000 | QC | \$10,000 | \$2,800 | 0.92 | \$10,823 |
| Totals: | | | | \$37,800 | | \$37,800 | \$17,900 | 6.35 | \$5,951 |

2024 P/A RATE = \$5,700

2025 P/A RATE= \$5,900

1.5 +/--ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|----------------|--------------------|----------------|-----------|-----------------|--------|-----------------|-----------------|-------------|----------------|
| MIKADO | 092-101-000-045-00 | BIRCH RD | 09/16/22 | \$14,000 | WD | \$14,000 | \$5,600 | 1.77 | \$7,910 |
| MIKADO | 092-101-000-046-00 | BIRCH RD | 10/05/22 | \$10,000 | WD | \$10,000 | \$5,200 | 1.71 | \$5,848 |
| Totals: | | | | \$24,000 | | \$24,000 | \$10,800 | 3.48 | \$6,897 |

2024 P/A RATE = \$5,200

2025 P/A RATE= \$5,600

USED SAME \$400 RATE INCREASE AS 2 ACRE PARCELS

2 +/--ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|-----------|--------------------|----------------------|-----------|------------|--------|--------------|----------------|-----------|--------------|
| GREENBUSH | 040-002-200-122-00 | 2178 W CEDAR LAKE RD | 09/09/22 | \$12,000 | WD | \$12,000 | \$5,400 | 2.54 | \$4,724 |
| MIKADO | 092-101-000-046-00 | BIRCH RD | 10/05/22 | \$10,000 | WD | \$10,000 | \$5,200 | 1.71 | \$5,845 |

| | | | | | | | | | |
|----------------|--------------------|-----------------|----------|-----------------|----|-----------------|-----------------|-------------|----------------|
| GREENBUSH | 041-301-000-050-00 | 2495 S YUKON DR | 05/02/23 | \$13,000 | WD | \$13,000 | \$5,500 | 2.21 | \$5,882 |
| Totals: | | | | \$35,000 | | \$35,000 | \$16,100 | 6.46 | \$5,417 |

2024 P/A RATE = \$5,000

2025 P/A RATE= \$5,400

2.5 ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|----------------|--------------------|-----------------|-----------|-----------------|--------|-----------------|-----------------|------------|----------------|
| GREENBUSH | 040-002-200-122-00 | E F-30 | 09/09/22 | \$12,000 | WD | \$12,000 | \$5,400 | 2.54 | \$4,724 |
| MIKADO | 041-301-000-050-00 | 2495 S YUKON DR | 05/02/23 | \$13,000 | WD | \$13,000 | \$5,500 | 2.21 | \$5,882 |
| Totals: | | | | \$25,000 | | \$25,000 | \$10,900 | \$5 | \$5,263 |

2024 P/A RATE = \$5,000

2025 P/A RATE= \$5,200

3 +/- ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|----------------|--------------------|----------------------|-----------|-----------------|--------|-----------------|-----------------|-------------|----------------|
| CURTIS | 031-015-200-100-00 | W F-30 | 10/16/22 | \$18,500 | WD | \$18,500 | \$5,500 | 3.25 | \$5,692 |
| CURTIS | 030-020-100-030-00 | 3504 SIX PACK | 08/29/23 | \$23,000 | WD | \$23,000 | \$9,500 | 3.94 | \$5,838 |
| GREENBUSH | 040-002-200-122-00 | 2178 W CEDAR LAKE RD | 02/02/24 | \$21,500 | WD | \$17,400 | \$6,000 | 2.54 | \$6,850 |
| GREENBUSH | 041-133-000-007-00 | W CEDAR LAKE RD | 04/06/23 | \$5,000 | WD | \$5,000 | \$7,300 | 3.26 | \$1,534 |
| Totals: | | | | \$68,000 | | \$63,900 | \$28,300 | \$13 | \$4,919 |

2024 P/A RATE = \$4,900

2025 P/A RATE= \$5,100

USED SAME \$200 RATE INCREASE AS 2.5 ACRE PARCELS

4 +/- ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|----------------|--------------------|----------------------|-----------|-----------------|--------|-----------------|-----------------|-------------|----------------|
| GREENBUSH | 041-133-000-004-00 | CEDAR LAKE RD | 02/01/23 | \$12,000 | WD | \$12,000 | \$8,000 | 4.13 | \$2,906 |
| HAWES | 071-027-400-005-01 | BEAVER HILLS DR | 09/13/22 | \$13,000 | WD | \$13,000 | \$10,200 | 4.80 | \$2,708 |
| GREENBUSH | 041-133-000-001-00 | 2272 W CEDAR LAKE RD | 05/30/23 | \$17,400 | WD | \$17,400 | \$9,700 | 4.75 | \$3,663 |
| Totals: | | | | \$42,400 | | \$42,400 | \$27,900 | \$14 | \$3,099 |

2024 P/A RATE = \$4,800

2025 P/A RATE= \$5,100

ACREAGE VALUE USED INTERPOLATED BETWEEN 3 ACRE & 5 ACRE RATES

5 +/- ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|-----------|--------------------|---------------------|-----------|------------|--------|--------------|----------------|-----------|--------------|
| GREENBUSH | 040-021-300-010-00 | 3758 S POOR FARM RD | 10/11/22 | \$19,901 | WD | \$19,901 | \$0 | 5.42 | \$3,672 |
| GREENBUSH | 041-255-000-006-09 | US-23 | 07/19/22 | \$23,000 | WD | \$23,000 | \$23,000 | 5.63 | \$4,085 |
| HAWES | 071-007-400-010-03 | | 08/31/22 | \$27,000 | WD | \$27,000 | \$27,000 | 5.00 | \$5,400 |
| HAYNES | 080-028-200-015-01 | QUICK RD | 01/02/23 | \$22,500 | WD | \$22,500 | \$22,500 | 5.21 | \$4,319 |
| MIKADO | 091-034-400-060-00 | KINGS CORNER RD | 05/20/22 | \$32,000 | WD | \$32,000 | \$32,000 | 5.00 | \$6,400 |

| | | | | | | | | | |
|------------------|--------------------|----------------------|----------|------------------|----|------------------|------------------|--------------|----------------|
| CITY HARRISVILLE | 120-110-012-210-00 | US-23 | 09/01/22 | \$22,500 | WD | \$22,500 | \$22,500 | 5.67 | \$3,968 |
| OSCODA | 060-022-300-001-30 | PINE ST | 05/23/22 | \$50,000 | WD | \$50,000 | \$9,900 | 5.76 | \$8,681 |
| TAWAS | 101-018-400-004-04 | MILLER RD | 10/25/22 | \$31,000 | WD | \$31,000 | | 5.00 | \$6,200 |
| TAWAS | 101-018-400-004-04 | MILLER RD | 10/25/22 | \$31,000 | WD | \$31,000 | \$31,000 | 5.00 | \$6,200 |
| WILBER | 111-031-400-006-00 | GALION RD | 11/03/22 | \$11,000 | WD | \$11,000 | | 4.79 | \$2,296 |
| GREENBUSH | 041-133-000-001-00 | 2272 W CEDAR LAKE RD | 05/30/23 | \$17,400 | WD | \$17,400 | \$9,700 | 4.75 | \$3,663 |
| GREENBUSH | 041-255-000-012-01 | S US-23 | 06/05/23 | \$22,500 | WD | \$22,500 | \$10,700 | 5.58 | \$4,032 |
| GUSTIN | 060-010-400-066-00 | E M-72 | 10/13/23 | \$20,000 | WD | \$20,000 | \$11,400 | 5.00 | \$4,000 |
| HAYNES | 080-013-300-070-00 | 2575 N LAKESHORE DR | 11/20/23 | \$39,900 | WD | \$39,900 | \$11,800 | 5.47 | \$7,294 |
| MIKADO | 091-026-100-005-10 | S F-41 | 07/19/23 | \$20,000 | WD | \$20,000 | \$0 | 5.00 | \$4,000 |
| MIKADO | 091-026-100-005-20 | S F-41 | 07/19/23 | \$20,000 | WD | \$20,000 | \$0 | 5.00 | \$4,000 |
| PLAINFIELD | 070-018-300-004-00 | ORA LAKE RD | 05/30/23 | \$15,000 | WD | \$15,000 | | 5.00 | \$3,000 |
| TAWAS | 101-018-400-004-05 | MCARDLE RD | 11/02/23 | \$30,000 | WD | \$30,000 | | 5.00 | \$6,000 |
| EAST TAWAS | 120-021-200-102-00 | SCHILL RD | 12/04/23 | \$35,000 | WD | \$35,000 | | 5.39 | \$6,494 |
| Totals: | | | | \$489,701 | | \$489,701 | \$211,500 | 98.67 | \$4,963 |

2024 P/A RATE = \$4,600

2025 P/A RATE= \$5,000

7 +/- ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|----------------|--------------------|----------------|-----------|-----------------|--------|-----------------|-----------------|--------------|----------------|
| HAYNES | 080-025-200-010-00 | | 08/12/22 | \$45,000 | WD | \$45,000 | \$43,407 | 7.30 | \$5,946 |
| TAWAS | 101-018-300-001-30 | MILLER RD | 10/12/22 | \$31,000 | WD | \$31,000 | \$31,000 | 8.48 | \$3,656 |
| Totals: | | | | \$76,000 | | \$76,000 | \$74,407 | 15.78 | \$4,816 |

2024 P/A RATE = \$4,100

2025 P/A RATE= \$4,400

ACREAGE VALUE USED INTERPOLATED BETWEEN 5 ACRE & 10 ACRE RATES

10+/- ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|-------------|--------------------|--------------------|-----------|------------|--------|--------------|----------------|-----------|--------------|
| ALCONA | 013-140-000-010-01 | US-23 | 08/16/22 | \$43,500 | WD | \$43,500 | \$43,500 | 9.44 | \$4,608 |
| CALEDONIA | 022-003-200-002-02 | HUBERT RD | 11/18/22 | \$15,000 | WD | \$15,000 | \$15,000 | 10.00 | \$1,500 |
| HARRISVILLE | 060-010-400-062-00 | | 07/11/22 | \$50,000 | WD | \$50,000 | \$50,000 | 10.01 | \$4,995 |
| GUSTIN | 060-015-400-005-05 | CLARK RD | 07/26/22 | \$46,900 | WD | \$46,900 | \$46,900 | 10.01 | \$4,685 |
| HAWES | 070-012-100-005-03 | DUNDALE DR | 07/18/22 | \$30,000 | WD | \$30,000 | \$30,000 | 10.18 | \$2,947 |
| HAWES | 070-012-400-005-07 | DUNDALE DR | 08/15/22 | \$25,000 | WD | \$25,000 | \$25,000 | 9.08 | \$2,753 |
| HAWES | 070-012-400-005-13 | DUNDALE DR | 12/05/22 | \$37,500 | WD | \$37,500 | \$37,500 | 10.12 | \$3,706 |
| HAWES | 071-013-400-010-00 | | 05/18/22 | \$40,000 | WD | \$40,000 | \$40,000 | 9.95 | \$4,020 |
| HAYNES | 080-014-400-024-07 | US-23 | 09/21/22 | \$60,000 | WD | \$60,000 | \$60,000 | 10.10 | \$5,941 |
| HAYNES | 080-024-300-011-00 | LAKESHORE DR | 11/01/22 | \$59,000 | WD | \$59,000 | \$59,000 | 11.27 | \$5,235 |
| MILLEN | 100-015-300-050-00 | ROSS RD | 04/22/22 | \$35,500 | WD | \$35,500 | \$35,500 | 10.01 | \$3,546 |
| MILLEN | 101-005-300-005-06 | STOUT RD | 02/07/22 | \$34,900 | WD | \$34,900 | \$34,900 | 10.02 | \$3,483 |
| MITCHELL | 111-029-100-005-40 | | 05/17/22 | \$44,900 | WD | \$44,900 | \$44,900 | 10.33 | \$4,347 |
| MITCHELL | 113-022-100-203-00 | BEAVER COURT | 03/08/23 | \$35,000 | WD | \$35,000 | \$35,000 | 10.01 | \$3,497 |
| MITCHELL | 113-033-100-038-00 | LAKESIDE TRL | 05/03/22 | \$30,000 | WD | \$30,000 | \$30,000 | 10.01 | \$2,997 |
| AUSABLE | 020-010-200-003-25 | FOREST RD | 06/07/22 | \$25,000 | WD | \$25,000 | \$25,000 | 12.00 | \$2,083 |
| AUSABLE | 020-021-400-001-17 | EAGLE DRIVE | 11/09/22 | \$44,900 | WD | \$44,900 | \$44,900 | 11.17 | \$4,020 |
| AUSABLE | 020-033-100-001-00 | WEST AUSABLE PT | 11/18/22 | \$39,950 | WD | \$39,950 | \$39,950 | 11.99 | \$3,332 |
| GRANT | 050-009-200-018-00 | OLD STATE RD | 04/29/22 | \$39,900 | WD | \$39,900 | \$39,900 | 10.00 | \$3,990 |
| PLAINFIELD | 070-016-300-012-00 | ORA LAKE RD | 08/05/22 | \$50,000 | WD | \$50,000 | \$50,000 | 10.24 | \$4,883 |
| PLAINFIELD | 071-030-200-001-20 | CURTIS RD | 12/27/22 | \$42,000 | WD | \$42,000 | \$42,000 | 12.52 | \$3,355 |
| PLAINFIELD | 072-034-200-001-00 | W SLOSSER TR | 11/04/22 | \$30,000 | WD | \$30,000 | \$30,000 | 9.10 | \$3,297 |
| TAWAS | 100-004-400-005-00 | REMPERT RD | 03/01/23 | \$37,000 | WD | \$37,000 | \$37,000 | 10.38 | \$3,565 |
| TAWAS | 101-009-300-003-50 | LORENZ RD | 09/13/22 | \$36,000 | WD | \$36,000 | \$36,000 | 10.38 | \$3,468 |
| ALCONA | 012-022-400-060-05 | E LAVERGNE RD | 08/23/23 | \$20,000 | WD | \$20,000 | \$20,000 | 10.71 | \$1,867 |
| ALCONA | 012-027-200-032-00 | N US-23 | 11/24/23 | \$32,000 | WD | \$32,000 | \$32,000 | 9.00 | \$3,556 |
| HAWES | 070-012-400-005-08 | DUNDALE DR | 02/08/24 | \$28,000 | WD | \$28,000 | \$28,000 | 10.18 | \$2,750 |
| HAWES | 071-029-100-005-05 | 877 E TAYLOR TRACK | 10/27/23 | \$38,500 | WD | \$38,500 | \$38,500 | 10.07 | \$3,823 |
| MILLEN | 100-015-300-050-00 | S ROSS RD | 10/13/23 | \$35,000 | WD | \$35,000 | \$35,000 | 10.01 | \$3,497 |
| MITCHELL | 113-027-200-211-00 | W LAKE CIRCLE DR | 12/28/23 | \$35,000 | WD | \$35,000 | \$35,000 | 10.01 | \$3,497 |

| | | | | | | | | | |
|----------------|--------------------|-------------|----------|--------------------|----|--------------------|--------------------|---------------|----------------|
| ALABASTER | 010-017-100-004-00 | LORENZ RD | 09/13/23 | \$40,500 | WD | \$40,500 | \$40,500 | 10.00 | \$4,050 |
| GRANT | 050-013-100-001-60 | N SLAWSON | 05/18/23 | \$27,000 | WD | \$27,000 | \$27,000 | 10.05 | \$2,687 |
| PLAINFIELD | 070-010-300-001-02 | 4050 PUTNAM | 09/21/23 | \$40,000 | WD | \$40,000 | \$40,000 | 10.00 | \$4,000 |
| PLAINFIELD | 070-010-300-001-03 | Ora Lake | 10/02/23 | \$37,000 | WD | \$37,000 | \$37,000 | 10.00 | \$3,700 |
| Totals: | | | | \$1,264,950 | | \$1,264,950 | \$1,264,950 | 348.35 | \$3,631 |

2024 P/A RATE = \$3,400

2025 P/A RATE= \$3,600

15+/- ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|----------------|--------------------|----------------|-----------|------------------|--------|------------------|------------------|---------------|----------------|
| HAYNES | 080-001-200-030-01 | N LAKESHORE | 05/16/22 | \$25,500 | WD | \$25,500 | \$25,500 | 16.30 | \$1,564 |
| ALABASTER | 010-002-400-002-50 | RHEUL RD | 12/02/22 | \$53,750 | WD | \$53,750 | \$53,750 | 15.29 | \$3,515 |
| OSCODA | 063-033-400-001-00 | RIVER RD | 08/18/22 | \$80,500 | QC | \$80,500 | \$0 | 16.50 | \$4,879 |
| TAWAS | 100-004-400-005-00 | REMPERT RD | 03/01/23 | \$37,000 | WD | \$37,000 | \$37,000 | 15.50 | \$2,387 |
| WILBER | 111-029-300-002-00 | BROOKS/SWAN | 08/30/22 | \$30,000 | WD | \$30,000 | \$30,000 | 13.50 | \$2,222 |
| | | | | | | | | | |
| GREENBUSH | 040-021-400-003-00 | S POOR FARM RD | 05/09/23 | \$25,000 | WD | \$25,000 | \$24,000 | 15.00 | \$1,667 |
| ALABASTER | 010-002-400-002-50 | RHEUL RD | 12/14/23 | \$64,900 | WD | \$64,900 | \$64,900 | 15.29 | \$4,245 |
| AUSABLE | 020-021-400-001-20 | EAGLE DRIVE | 02/16/24 | \$40,000 | WD | \$40,000 | \$40,000 | 13.58 | \$2,946 |
| BALDWIN | 031-011-300-002-00 | 2087 E KUNZE | 10/06/23 | \$68,500 | WD | \$68,500 | \$68,500 | 15.00 | \$4,567 |
| OSCODA | 063-021-100-002-00 | LOUD DR | 04/14/23 | \$60,000 | WD | \$60,000 | \$60,000 | 16.00 | \$3,750 |
| EAST TAWAS | 120-020-100-019-03 | | 07/21/23 | \$74,000 | WD | \$74,000 | \$74,000 | 17.52 | \$4,224 |
| Totals: | | | | \$559,150 | | \$559,150 | \$477,650 | 169.48 | \$3,299 |

2024 P/A RATE = \$3,000

2025 P/A RATE= \$3,200

20+/- ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|----------|--------------------|--------------------|-----------|------------|--------|--------------|----------------|-----------|--------------|
| CURTIS | 031-032-400-010-00 | 4995 S VAUGHN LAKE | 09/29/22 | \$78,000 | WD | \$78,000 | \$78,000 | 20.00 | \$3,900 |
| MIKADO | 091-001-100-010-00 | 2045 S FORSYTHE DR | 08/01/22 | \$75,000 | WD | \$75,000 | \$17,700 | 20.00 | \$3,750 |
| MIKADO | 091-021-200-005-00 | VANDERCOOK RD | 09/20/22 | \$34,000 | WD | \$34,000 | \$34,000 | 20.00 | \$1,700 |
| MITCHELL | 113-020-200-005-03 | | 04/11/22 | \$32,500 | WD | \$32,500 | \$32,500 | 20.00 | \$1,625 |
| BURLEIGH | 040-026-200-009-30 | S M65 | 09/30/22 | \$74,900 | WD | \$74,900 | \$74,900 | 20.00 | \$3,745 |
| | | | | | | | | | |
| ALCONA | 012-007-200-090-00 | N US-23 | 04/07/23 | \$65,000 | WD | \$65,000 | \$65,000 | 19.52 | \$3,330 |

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|----------------|--------------------|-----------------|----------|------------------|----|------------------|------------------|---------------|----------------|
| GREENBUSH | 040-018-200-050-01 | S BARLOW RD | 06/27/23 | \$28,000 | QC | \$28,000 | \$0 | 20.00 | \$1,400 |
| MITCHELL | 113-031-300-001-00 | M-65 & M-72 | 01/23/24 | \$41,000 | WD | \$41,000 | \$41,000 | 20.07 | \$2,043 |
| ALABASTER | 010-034-100-003-50 | 1121 KEYSTONE | 07/14/23 | \$62,000 | WD | \$62,000 | \$62,000 | 20.00 | \$3,100 |
| GRANT | 050-011-100-003-50 | OLD STATE RD | 04/28/23 | \$43,000 | WD | \$43,000 | \$43,000 | 20.00 | \$2,150 |
| OSCODA | 062-002-200-001-00 | KINGS CORNER RD | 12/21/23 | \$70,000 | WD | \$70,000 | \$23,200 | 18.53 | \$3,778 |
| OSCODA | 062-020-200-003-50 | BISSONETTE RD | 07/24/23 | \$45,000 | WD | \$45,000 | \$45,000 | 20.00 | \$2,250 |
| Totals: | | | | \$648,400 | | \$648,400 | \$516,300 | 238.12 | \$2,723 |

2024 P/A RATE = \$2,300

2025 P/A RATE= \$2,700

25 +/- ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|----------------|--------------------|---------------------------|-----------|------------------|--------|------------------|------------------|---------------|----------------|
| CURTIS | 031-008-400-005-00 | MCDUGAL RD | 09/09/22 | \$49,000 | WD | \$49,000 | \$49,000 | 26.00 | \$1,885 |
| MIKADO | 090-005-100-005-03 | ADAMS RD | 11/18/22 | \$65,000 | WD | \$65,000 | \$65,000 | 25.02 | \$2,598 |
| MITCHELL | 113-036-300-005-01 | RAYMOND RD | 06/10/22 | \$69,000 | WD | \$69,000 | \$69,000 | 25.83 | \$2,671 |
| PLAINFIELD | 072-034-400-001-22 | 5087 N. M-65 | 11/10/22 | \$68,000 | WD | \$68,000 | \$68,000 | 26.30 | \$2,586 |
| CALEDONIA | 022-003-300-070-00 | 1631 E SPRUCE | 07/06/23 | \$60,000 | WD | \$60,000 | \$60,000 | 24.33 | \$2,466 |
| HAWES | 071-007-400-015-01 | Esmt Kirchie in the woods | 12/28/23 | \$75,000 | WD | \$75,000 | \$75,000 | 25.40 | \$2,953 |
| MITCHELL | 113-031-300-001-00 | M-65 & M-72 | 01/23/24 | \$41,000 | WD | \$41,000 | \$41,000 | 20.07 | \$2,043 |
| Totals: | | | | \$427,000 | | \$427,000 | \$427,000 | 172.95 | \$2,469 |

2024 P/A RATE = \$2,200

2025 P/A RATE= \$2,400

30 +/- ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|-----------|--------------------|-----------------|-----------|------------|--------|--------------|----------------|-----------|--------------|
| CURTIS | 031-012-300-050-00 | W F-30 | 09/09/22 | \$72,000 | WD | \$72,000 | \$72,000 | 35.42 | \$2,033 |
| GREENBUSH | 040-007-400-025-01 | E WISSMILLER RD | 11/23/22 | \$87,500 | WD | \$87,500 | \$0 | 34.90 | \$2,507 |
| GUSTIN | 050-028-200-020-05 | FOWLER RD | 05/11/22 | \$105,000 | WD | \$105,000 | \$105,000 | 35.00 | \$3,000 |

| | | | | | | | | | |
|----------------|--------------------|---------------------|----------|------------------|----|------------------|------------------|---------------|----------------|
| HAWES | 071-020-100-100-00 | N TAYLOR RD | 04/12/23 | \$75,000 | WD | \$75,000 | \$75,000 | 30.09 | \$2,493 |
| HAYNES | 080-035-400-005-05 | Esmt off Trask Lake | 07/19/23 | \$94,900 | WD | \$94,900 | \$94,900 | 35.68 | \$2,660 |
| PLAINFIELD | 070-025-100-003-50 | BRITT RD | 11/10/23 | \$89,600 | WD | \$89,600 | \$89,600 | 30.99 | \$2,891 |
| Totals: | | | | \$524,000 | | \$524,000 | \$436,500 | 202.08 | \$2,593 |

2024 P/A RATE = \$2,200

2025 P/A RATE= \$2,500

40+/- ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|----------------|--------------------|---------------------|-----------|--------------------|--------|--------------------|--------------------|---------------|----------------|
| CURTIS | 031-012-300-050-00 | W F-30 | 09/09/22 | \$72,000 | WD | \$72,000 | \$72,000 | 35.42 | \$2,033 |
| GUSTIN | 050-013-400-010-00 | CLARK RD | 11/10/22 | \$89,900 | WD | \$89,900 | \$89,900 | 40.00 | \$2,248 |
| GUSTIN | 050-016-400-005-00 | M-72 | 11/07/22 | \$80,000 | WD | \$80,000 | \$80,000 | 40.00 | \$2,000 |
| GUSTIN | 050-024-100-005-00 | BARLOW RD | 09/22/22 | \$110,000 | WD | \$110,000 | \$110,000 | 37.43 | \$2,939 |
| MITCHELL | 112-032-300-040-00 | | 10/28/22 | \$80,000 | WD | \$80,000 | \$80,000 | 40.26 | \$1,987 |
| AUSABLE | 020-032-400-004-00 | N US-23 | 10/26/22 | \$75,512 | WD | \$75,512 | \$75,512 | 41.40 | \$1,824 |
| BALDWIN | 031-002-100-003-00 | | 09/08/22 | \$97,500 | WD | \$97,500 | \$97,500 | 40.00 | \$2,438 |
| TAWAS | 110-034-400-001-00 | MONUMENT RD | 03/16/23 | \$130,000 | WD | \$130,000 | \$130,000 | 40.00 | \$3,250 |
| WILBER | 111-009-400-003-00 | OLD HWY US23 | 09/23/22 | \$135,000 | WD | \$135,000 | \$135,000 | 38.00 | \$3,553 |
| | | | | | | | | | |
| GREENBSUH | 040-015-100-005-01 | W CEDAR LAKE RD | 10/03/23 | \$70,000 | WD | \$70,000 | \$58,700 | 39.77 | \$1,760 |
| HAWES | 071-027-100-020-00 | 1777 N MCCONNELL | 04/04/23 | \$110,000 | WD | \$110,000 | \$110,000 | 40.00 | \$2,750 |
| HAYNES | 080-019-300-060-00 | F-41 | 01/31/24 | \$94,000 | WD | \$94,000 | \$94,000 | 40.00 | \$2,350 |
| HAYNES | 080-035-400-005-05 | Esmt off Trask Lake | 07/19/23 | \$94,900 | WD | \$94,900 | \$94,900 | 35.68 | \$2,660 |
| BALDWIN | 031-012-100-003-00 | NASH | 04/12/23 | \$92,000 | WD | \$92,000 | \$92,000 | 40.00 | \$2,300 |
| PLAINFIELD | 071-035-100-003-00 | LATHAM RD | 11/11/23 | \$85,000 | WD | \$85,000 | \$85,000 | 40.00 | \$2,125 |
| Totals: | | | | \$1,415,812 | | \$1,415,812 | \$1,404,512 | 587.96 | \$2,408 |

2024 P/A RATE = \$2,000

2025 P/A RATE= \$2,400

50+/- ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|----------------|--------------------|----------------|-----------|------------------|--------|------------------|------------------|---------------|----------------|
| GRANT | 050-029-400-001-00 | S IMPERIAL DR | 10/21/22 | \$125,000 | WD | \$125,000 | \$125,000 | 50.30 | \$2,485 |
| CALEDONIA | 022-011-100-070-00 | DEERFIELD RD | 01/20/23 | \$118,000 | WD | \$118,000 | \$118,000 | 50.17 | \$2,352 |
| Totals: | | | | \$243,000 | | \$243,000 | \$243,000 | 100.47 | \$2,419 |

2024 P/A RATE = \$2,000

2025 P/A RATE= \$2,400

55 - 70 +/- ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|-------------------------------------|--------------------|--------------------|-----------|------------------|--------|------------------|------------------|---------------|----------------|
| ALCONA | 020-012-300-020-00 | W HUBBARD LAKE TRL | 03/22/22 | \$135,500 | WD | \$135,500 | \$35,900 | 56.70 | \$2,390 |
| GUSTIN | 050-032-100-030-00 | ALLARD TRL | 09/23/21 | \$145,900 | WD | \$145,900 | \$145,900 | 63.44 | \$2,300 |
| RENO | 080-008-100-001-00 | | 09/21/21 | \$138,000 | LC | \$138,000 | \$69,900 | 66.37 | \$2,079 |
| NO SALES APRIL 2022 THRU MARCH 2024 | | | | | | | | | |
| Totals: | | | | \$419,400 | | \$419,400 | \$251,700 | 186.51 | \$2,249 |

2024 P/A RATE = \$2,000

2025 P/A RATE= \$2,200

SAME \$200 PER ACRE INCREASE AS 80 - 120 ACRES

80 - 120 +/- ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|-----------|--------------------|----------------|----------------|------------------|--------|------------------|------------------|---------------|----------------|
| CALEDONIA | 020-015-400-005-00 | | 10/28/22 | \$159,000 | WD | \$159,000 | \$159,000 | 80.00 | \$1,988 |
| ALABASTER | 010-033-400-002-00 | DYER RD | 03/24/23 | \$148,000 | WD | \$148,000 | \$148,000 | 80.00 | \$1,850 |
| OSCODA | 060-022-100-002-00 | WINN RD | 03/13/24 | \$154,000 | WD | \$154,000 | \$154,000 | 80.00 | \$1,925 |
| | | | Totals: | \$461,000 | | \$461,000 | \$461,000 | 240.00 | \$1,921 |

2024 P/A RATE = \$1,700

2025 P/A RATE= \$1,900

OVER 120 - 600 +/- ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|----------|--------------------|------------------------|-----------|------------|--------|--------------|----------------|-----------|--------------|
| HAWES | 070-024-300-050-00 | 2121 N HUBBARD LAKE RD | 10/22/21 | \$265,000 | WD | \$265,000 | \$125,200 | 180.00 | \$1,472 |
| MITCHELL | 112-012-100-050-00 | FRUCHY RANCH RD | 07/28/21 | \$219,900 | WD | \$219,900 | \$112,500 | 158.75 | \$1,385 |
| AUSABLE | 020-017-400-001-00 | 4111 GRASS LAKE | 08/13/21 | \$224,100 | WD | \$224,100 | \$67,200 | 160.00 | \$1,401 |
| MITCHELL | 112-014-100-005-02 | VANWAGONER RD | 02/21/23 | \$380,000 | WD | \$380,000 | \$380,000 | 240.00 | \$1,583 |

NO SALES APRIL 2022 THRU MARCH 2024

Totals: \$1,089,000 \$1,089,000 \$684,900 738.75 \$1,474

2024 P/A RATE = \$1,500

2025 P/A RATE= \$1,700

SAME \$200 PER ACRE INCREASE AS 80 - 120 ACRES

640 +/- ACRES (2025) 4/1/2022 - 3/31/2024 LAND VALUE

| TOWNSHIP | Parcel Number | Street Address | Sale Date | Sale Price | Instr. | Adj. Sale \$ | Asd. when Sold | Net Acres | Dollars/Acre |
|-------------------------------------|---------------|----------------|----------------|------------|--------|--------------|----------------|-------------|----------------|
| NO SALES APRIL 2022 THRU MARCH 2024 | | | | | | | | | |
| | | | Totals: | \$0 | | \$0 | \$0 | 0.00 | #DIV/0! |

2024 P/A RATE = \$1,400

2025 P/A RATE= \$1,500

INCREASED \$100 PER ACRE