# CHIPPEWA COUNTY
# EQUALIZATION REPORT
# 2007

EQUALIZATION AND APPORTIONMENT COMMITTEE:

**JIM MOORE, CHAIR**
**DON COOPER, MEMBER**
**SCOTT SHACKLETON, MEMBER**

EQUALIZATION DEPARTMENT STAFF:

**SHARON H. KENNEDY, DIRECTOR**
**KATHY MUNSON, APPRAISER**
**CYNTHIA MORLEY, APPRAISER**
**STEPHANIE RINTAMAKI, DATA ENTRY CLERK**

**CHIPPEWA COUNTY EQUALIZATION DEPARTMENT**
**COURTHOUSE**
**319 COURT ST**
**SAULT STE MARIE, MI 49783**
**906-635-6304**

**To:** **James Moore, Chair, Chippewa County Equalization Committee**
From: Sharon H. Kennedy, Equalization Director
Subject: 2007 Equalization Report
Date: May 25, 2007

Attached is the **2007 Equalization Report** which has been prepared by this office in accordance with statute. The report contains the 2007 Equalized Values for the County as well as the County's Final Taxable Value projections.

As page 1 of the Report indicates, the **Total Ad Valorem Equalized Value** of the County grew by $61,638,113 to $1,309,652,674 which is a 4.941% increase over the 2006 levels. **Ad Valorem Taxable Value**, shown on page 19, grew by $48,043,592 to $897,212,364, or 5.35%.

In 1994, the voters of Michigan passed Proposal A, which changed the basis upon which tax revenue is determined from Equalized Value to Taxable Value. The multiplier necessary to bring the 2007 Taxable Value up to 2007 Equalized Value is 1.30.

Kathy Munson, Cynthia Morley, and Stephanie Rintamaki, Equalization Department Staff, have done a great job. I am fortunate to work with such fine people.

Each township official and each assessor in our County, together with their staffs are also to be complimented for their hard work, diligence, perseverance, and cooperative attitudes.

## 2006-2007 CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS

| TOWNSHIP | SUPERVISOR | ASSESSOR | CLERK | TREASURER |
|---|---|---|---|---|
| BAY MILLS 17-001<br>14740 W. LAKESHORE DR<br>BRIMLEY, MI 49715<br>437-5437<br>437-5233 (FAX) | ROGER GRAHAM<br>5631 SW BIRCH PT RD<br>BRIMLEY, MI 49715<br>248-5356 | LUANNE KOOIMAN<br>PO BOX 5001<br>KINCHELOE, MI 49788<br>495-5756<br>495-5160 (FAX) | MARY SWENDSEN<br>5030 S RANGER RD<br>BRIMLEY, MI 49715<br>437-5316 | KATHI CHARTRAND<br>18304 W CHARTRAND RD<br>BRIMLEY, MI 49715<br>437-5559 |
| BRUCE 17-002<br>3156 E 12 MILE RD<br>DAFTER, MI 49724<br>635-3058<br>635-0112(FAX)<br>brucetwp@lighthouse.net | DANIEL GALLAGHER<br>3156 E 12 MILE RD<br>DAFTER, MI 49724<br>632-0437 | KEN BROWN<br>904 BINGHAM<br>SSM, MI 49783<br>632-6584 | WANDA SAWYERS<br>11210 S M-129<br>SSM, MI 49783<br>632-7027 | RUTH LaJOIE<br>3156 E 12 MILE RD<br>DAFTER, MI 49724<br>635-3058 |
| CHIPPEWA 17-003<br>30014 W M-28<br>ECKERMAN, MI 49728<br>274-5278 | WILLIAM KABELMAN<br>PO BOX 26<br>ECKERMAN, MI 49728<br>274-5416 | DAVID KAUER<br>PO BOX 5001<br>KINCHELOE, MI 49788<br>495-5756<br>495-5160(FAX) | IRENE LAWLESS<br>28952 W M28<br>ECKERMAN, MI 49728<br>274-5548 | DENISE COMPTON<br>9561 S SHELDON RD<br>ECKERMAN, MI 49728<br>274-5136 |
| DAFTER 17-004<br>632-1579<br>632-4188 (FAX) | WAYNE TREPANIER<br>10184 S WILSON DR<br>DAFTER, MI 49724<br>635-5670 | LUANNE KOOIMAN<br>PO BOX 5001<br>KINCHELOE, MI 49788<br>495-5756<br>495-5160(FAX) | RACHEL HARTRANFT<br>5833 W 6 MILE RD<br>BRIMLEY, MI 49715<br>632-1895<br>dafter@charter.net | KAREEN BROWN<br>3047 W 10 MILE RD<br>DAFTER, MI 49724<br>632-8917 |
| DETOUR 17-005<br>297-5471<br>297-2107(FAX) | THOMAS LEHMAN<br>18659 E M-134<br>DETOUR, MI 49725<br>297-8088 | RANDY HARTMAN<br>PO BOX 24<br>DRUMMOND ISL, MI 49726<br>493-5620 | LINDA FISHER<br>PO BOX 397<br>DETOUR VLG, MI 49725<br>297-5471 | SHARON HAMEL<br>PO BOX 244<br>DETOUR VLG, MI 49725<br>297-5304 |
| DETOUR VILLAGE 17-041<br>PO BOX 397<br>DETOUR, MI 49725<br>297-5471<br>297-2107 (FAX) | TERRY NELSON<br>PRESIDENT<br>PO BOX 397<br>DETOUR VLG, MI 49725 | RANDY HARTMAN<br>PO BOX 24<br>DRUMMOND ISL, MI 49726<br>493-5620 | LINDA FISHER<br>PO BOX 397<br>DETOUR VLG, MI 49725<br>297-5471 | JENNIFER STAFFORD<br>PO BOX 397<br>DETOUR VLG, MI 49725 |
| DRUMMOND ISLAND 17-006<br>PO BOX 225<br>DRUMMOND ISL, MI 49726<br>493-5321<br>493-5404(FAX) | FRANK SASSO<br>30749 E TOURIST RD<br>DRUMMOND ISL, MI 49726<br>493-5281 | RANDY HARTMAN<br>PO BOX 24<br>DRUMMOND ISL, MI 49726<br>493-5620 | KATHERINE COULTER<br>PO BOX 225<br>DRUMMOND ISL, MI 49726 | GEORGIANNA POTTER<br>PO BOX 225<br>DRUMMOND ISL, MI 49726<br>493-5321 |
| HULBERT 17-007<br>PO BOX 128<br>HULBERT, MI 49748<br>876-2353<br>876-2562(FAX) | NORMA DELONG<br>PO BOX 128<br>HULBERT, MI 49748<br>876-2353 | ROBERT KONLE<br>PO BOX 54<br>NAUBINWAY, MI 49762<br>292-5527<br>(N 9096 CUT RIVER RD) | EARL AVERY<br>37913 W 2ND ST<br>HULBERT, MI 49748<br>876-2355 | BETTY DUNHAM<br>37892 BASNAU RD<br>HULBERT, MI 49748<br>876-2548 |
| KINROSS 17-008<br>PO BOX 175<br>KINROSS, MI 49752<br>495-5381<br>495-2913(FAX) | JASON OBERLE<br>PO BOX 175<br>KINROSS, MI 49752<br>495-5381 | CYNTHIA OLIVER<br>PO BOX 175<br>KINROSS, MI 49752<br>495-5381<br>298-0674 (CELL)<br>495-2913 (FAX) | MARVIN BESTEMAN JR.<br>PO BOX 175<br>KINROSS, MI 49752<br>495-5381 | VICKI ULRICH<br>PO BOX 175<br>KINROSS, MI 49752<br>495-5381 |

4/23/2007

## 2006-2007 CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS

| TOWNSHIP | SUPERVISOR | ASSESSOR | CLERK | TREASURER |
|---|---|---|---|---|
| PICKFORD 17-009<br>PO BOX 456<br>155 E MAIN ST<br>PICKFORD, MI 49774<br>647-3361<br>647-8820 (FAX) | JAMES HILL<br>PO BOX 456<br>155 E MAIN ST<br>PICKFORD, MI 49774<br>647-3361 | FRED PETERSON<br>PO BOX 456<br>PICKFORD, MI 49774<br>647-3361<br>647-8820(FAX) | LINDA ROBERTS-MILLER<br>PO BOX 456<br>155 E MAIN ST<br>PICKFORD, MI 49774<br>647-3361 | PEGGY MCCONKEY<br>PO BOX 456<br>155 E MAIN ST<br>PICKFORD, MI 49774<br>647-3361 |
| RABER 17-010<br>PO BOX 261<br>GOETZVILLE, MI 49736<br>297-3805<br>297-2106 (FAX) | JAMES TRAYNOR<br>10605 E TRAYNOR RD<br>GOETZVILLE, MI 49736<br>297-6881 | DAVID R KAUER<br>PO BOX 5001<br>KINCHELOE, MI 49788<br>495-5756<br>495-5160(FAX) | MARILYN ELLEN MROZEK<br>29881 S. RABER ROAD<br>GOETZVILLE, MI 49736<br>297-3805 | SHERRY POSTULA<br>PO BOX 208<br>GOETZVILLE, MI 49736<br>297-8481<br>297-2011 EXT 2 (WORK) |
| RUDYARD 17-011<br>PO BOX 277<br>RUDYARD, MI 49780<br>478-5041<br>478-3013(FAX) | PERRY ROSS<br>PO BOX 277<br>RUDYARD, MI 49780<br>478-5041 | FRED PETERSON<br>PO BOX 277<br>RUDYARD, MI 49780<br>478-5041 | DONNA HALL<br>PO BOX 277<br>RUDYARD, MI 49780<br>478-5041 | BRUCE BERKOMPAS<br>PO BOX 277<br>RUDYARD, MI 49780<br>478-5041 |
| SOO 17-012<br>639 W 3 1/2 MILE RD<br>SSM, MI 49783<br>632-3406 | JAMES MOLITOR<br>1966 W 6 MILE RD<br>SSM, MI 49783<br>632-3019 | LUANNE KOOIMAN<br>PO BOX 5001<br>KINCHELOE, MI 49788<br>495-5756<br>495-5160(FAX) | ANDREE WATSON<br>4741 S NICOLET RD<br>SSM, MI 49783<br>253-9638<br>sooclerk@lighthouse.net | CHERYL THORESEN<br>5227 S SCENIC DR<br>SSM, MI 49783<br>632-7300 |
| SUGAR ISLAND 17-013<br>6401 E 1 1/2 MILE RD<br>SSM, MI 49783<br>253-9353<br>635-9886 (FAX) | DEREK MYERSCOUGH<br>8812 S WILLOW LN<br>SSM, MI 49783<br>632-7847 | JENNY LIPPONEN<br>DOREEN FREEBORN<br>1688 W 10 MILE RD<br>SAULT STE MARIE, MI 49783<br>440-3891 | SHEILA MILLER<br>6401 E. 1 1/2 MILE RD.<br>SSM, MI 49783<br>635-9786<br>sugarislandtwpclerk@wildblue.net | HAROLD MOHR<br>4720 S WESTSHORE DR<br>SSM, MI 49783<br>635-0154 |
| SUPERIOR 17-014<br>PO BOX 366<br>7049 S M221<br>BRIMLEY, MI 49715<br>248-5213<br>248-3376(FAX) | WALTER HYVARINEN<br>9774 S MIDWAY RD<br>BRIMLEY, MI 49715<br>248-6610 | FRED PETERSON<br>PO BOX 366<br>BRIMLEY, MI 49715<br>248-3644 | MARY ANN CHARLES<br>PO BOX 366<br>BRIMLEY, MI 49715<br>248-5213 | KATHY MUNSON<br>PO BOX 366<br>BRIMLEY, MI 49715<br>248-5201 |
| TROUT LAKE 17-015<br>PO BOX 215<br>TROUT LAKE, MI 49793<br>569-3291 | MARJORIE COOPER<br>PO BOX 215<br>TROUT LAKE, MI 49793<br>569-3291 | CAROLE MCLEAN<br>8295 W LOCKHART RD<br>DAFTER, MI 49724<br>248-3421<br>248-3421(FAX) | CRYSTAL WILLOBEE<br>PO BOX 215<br>TROUT LAKE, MI 49793<br>569-3291 | GRACE WATSON<br>22784 S CRISDALE RD<br>TROUT LAKE, MI 49793<br>569-3275 |
| WHITEFISH 17-016<br>PO BOX 69<br>PARADISE, MI 49768<br>492-3452<br>492-3834(FAX) | EARL SKEANS<br>PO BOX 69<br>PARADISE, MI 49768<br>492-3452 | FRED PETERSON<br>PO BOX 69<br>PARADISE, MI 49768<br>492-3452 | WANDA KNOX<br>PO BOX 69<br>PARADISE, MI 49768<br>492-3921 | HELEN SWIONTEK<br>PO BOX 69<br>PARADISE, MI 49768<br>492-3672 |
| SAULT STE MARIE 17-051<br>325 COURT ST<br>SSM, MI 49783<br>635-5261 | SPENCER NEBEL<br>MANAGER | THERESE ZABOROWSKI<br>632-5710 | LORI CLARKE<br>632-5715 | JOHN BOGER<br>FINANCE DIRECTOR<br>632-5720 |

4/23/2007

JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

**BULLETIN NO. 8**
**NOVEMBER 1, 2006**
**TAX & COLLECTIONS**
**CALENDAR**

## STATE TAX COMMISSION
## 2007 PROPERTY TAX AND COLLECTIONS CALENDAR

### COMMENT REGARDING THE 2007 PROPERTY TAX AND COLLECTIONS CALENDAR

This 2007 Property Tax and Collections Calendar has been prepared in accordance with all Legislation and directives of the Attorney General applicable to 2007 property taxes. The interpretation of these statutes and directives does not constitute a legal opinion but is rather a statement of the facts, as the State Tax Commission believes them to be.

It should be noted that the statutory requirement for assessments, before and after County and State Equalization, is still fifty percent of True Cash Value, and that the Constitution still requires that assessments NOT exceed fifty percent of True Cash Value, before and after County and State Equalization. The 2007 assessments will be subject to County and State Equalization. After County and State Equalization, assessments as equalized become the Taxable Value (Property Tax Base) for every parcel of property subject to the General Property Tax Act that has a Transfer of Ownership in the prior year as provided by MCL Section 211.27a.

### TAX DAY FOR 2007 PROPERTY TAX ASSESSMENTS AND DEADLINE FOR SUBMITTING EQUALIZATION STUDIES USED TO SET THE STARTING BASE FOR 2007 EQUALIZATION

| | |
|---|---|
| Dec. 31, 2006 | Tax day for 2007 assessments and 2007 property taxes. MCL 211.2. |
| Dec. 31, 2006 | Deadline for counties to file 2006 equalization studies for 2007 starting bases with State Tax Commission (STC) for all classifications in all units on STC form L-4018. [R 209.41]. |

P.O. BOX 30471 • LANSING, MICHIGAN 48909-7971
www.michigan.gov/treasury • (517) 373-0500

## 2007: SIGNIFICANT 2007 PROPERTY TAX AND COLLECTIONS DATES

| | |
|---|---|
| January 25 | LOCAL UNITS WITH A SEV OF $15,000,000 OR LESS<br><br>2006 taxes collected by January 10 must be distributed on or before January 25. MCL 211.43.<br><br>ALL OTHER LOCAL UNITS<br><br>Makes distribution of 2006 taxes collected within 10 business days after the 1st and 15th of each month except March. MCL 211.43. |
| Feb. 1 | Deadline for counties to file single year studies with STC to amend starting base for those units (with classes) experiencing sharply declining real estate markets. Optional, additional single year equalization studies may be originated by the assessor or by the county equalization director. Single year studies (calendar year 2006) submitted by Feb. 1, 2007 are for 2007 assessment and equalization. |
| Feb. 1 | Deadline for a "qualified business" to submit STC form L-4143 for "qualified personal property" with the assessor. MCL 211.8a. |
| Feb. 1 | Notice by certified mail to all properties that are delinquent on their 2005 taxes. MCL 211.78f. |
| Feb. 14 | Last day to pay property taxes without the imposition of a late penalty charge equal to three percent of the tax in addition to the property tax administration fee, if any. MCL 211.44. |
| Feb. 15 | A local unit of government that collects a summer property tax shall defer the collection until this date for property which qualifies. MCL 211.51. |
| Feb. 15 | STC certifies assessed valuations for DNR lands to assessors. MCL 324.2153. |
| Feb. 15 | 3% penalty may be added to 2006 tax if authorized by the governing body of a city or township. The governing body may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the State Treasurer before February 15. Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement before February 15. MCL 211.44. |

STC Bulletin No. 8 of 2006 – The 2007 Property Tax Calendar
November 1, 2006

| | |
|---|---|
| Feb. 20 | STC certifies metallic mineral property assessments to assessors before February 20. MCL 211.24. |
| Feb. 20 | Deadline for taxpayer filing of personal property statement with assessor. Deadline for taxpayer to file form 3711 if a claim of exemption is being made for heavy earth moving equipment. See STC Bulletin 4 of 2001. MCL 211.19 |
| Feb. 20 | Third Mon. in Feb.: Deadline for county equalization director to publish in a newspaper the tentative equalization ratios and estimated SEV multipliers for 2007. MCL 211.34a. |
| Feb. 28 | Last day for local treasurers to collect 2006 taxes. MCL 211.45. |
| March 1 | The STC shall publish the inflation rate before this date. MCL 211.34d. |
| March 1 | 4% County Property Tax Administration Fee added to unpaid 2006 taxes and interest at 1% per month. MCL 211.44 |
| March 1 | County Treasurer commences settlement with local unit treasurers. MCL 211.55. |
| March 1 | Properties with delinquent 2005 taxes forfeit to the County Treasurer. MCL 211.78g |
| March 5 | First Monday in March: The 2007 assessment roll shall be completed and certified by the assessor. MCL 211.24. |
| March 6 | The assessor shall submit the 2007 assessment roll to the Board of Review (BOR) on the Tuesday following the first Monday in March. MCL 211.29. |
| March 6 | Tues. following first Mon. in March: First meeting of township Board of Review. MCL 211.29.<br><br>**Note**: City BOR may vary according to Charter provisions. |
| March 12 | Second Mon. in March: Second meeting of township Board of Review which must start not earlier than 9 a.m. and not later than 3 p.m. Board of Review must meet one additional day during this week. MCL 211.30<br><br>**Note:** City BOR may vary according to Charter provisions. The March Board of Review has no authority over Homeowner's Principal Residence exemptions. |

| | |
|---|---|
| | The governing body of a city or township may authorize an alternative starting date for the second meeting of the March Board of Review. The alternative starting date can be either the Tuesday or the Wednesday following the second Monday in March.<br><br>Every Board of Review shall hold at least 3 hours of its required sessions during the week of the second Monday in March after 6 p.m. |
| March 14 | Within ten business days after the last day of February, at least 90% of the total tax collections on hand February 28, must be delivered by the local unit treasurer to the county and school district treasurers. MCL 211.43. |
| April 1 | Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i. |
| April 1 | Not later than April 1, local unit treasurers make final adjustment and delivery of the total amount of tax collections on hand. MCL 211.43. |
| April 2 | First Monday in April: Unless the BOR has concluded earlier, last day for BOR protest of assessed value, taxable value, property classification or percentage of qualified agricultural property exemption assigned by Assessor and Board of Review. MCL 211.30a. |
| **Note:** | A protest of assessed valuation or taxable valuation or the percentage of Qualified Agricultural Property exemption subsequent to BOR action, must be filed with the Michigan Tax Tribunal, in writing on or before June 30 at P.O. Box 30232, Lansing, MI 48909. A classification appeal must be filed with the State Tax Commission in writing on or before June 30 (P.A. 476 of 1996) MCL 211.34c at P.O. Box 30471, Lansing, MI 48909-7971. A classification appeal does not address value or change the equalization factor for the property for the first year, if the STC changes the class. |
| **April 4** | The township supervisor or assessor shall deliver completed assessment roll, with BOR certification, to the county equalization **director not later than the tenth day after adjournment of the board of review or by April 4** (the Wednesday following the first Monday in April) whichever date occurs first. MCL 211.30(4). |
| **Note:** | An assessor shall file STC form L-4021 with the County Equalization Department, and STC form L-4022 with the County Equalization Department and the State Tax Commission, immediately following adjournment of the board of review. [209.26(10a), (10b)]. STC form L-4022 must be signed by the assessor. |

STC Bulletin No. 8 of 2006 – The 2007 Property Tax Calendar
November 1, 2006

| | |
|---|---|
| April 10 | Tues. following second Mon. in April: County Board of Commissioners meets in equalization session. MCL 209.5 and 211.34. The equalization director files a tabular statement of the county equalization adopted by the County Board of Commissioners on the STC form L-4024 prescribed and furnished by the STC, immediately after adoption. County equalization shall be completed and official report (STC form L-4024) filed with STC prior to May 1, 2007 (First Monday in May). |
| April 16 | Third Mon. in April: Equalization director files separate STC form L-4023 for each unit in the county with the STC no later than April 18 MCL 211.150, [R 209.41(8)].<br><br>Allocation Board meets and receives budgets due this day. MCL 211.210. |
| April 30 | Last day of deferral period for winter (December 1) property tax levies, if the deferral for qualified taxpayers was authorized by the County Board of Commissioners. MCL 211.59. |
| May 1 | Deadline for filing Homeowner's Principal Residence affidavits (form 2368) for exemption from the 18-mill school operating tax with the local assessor. MCL 211.7cc<br><br>**Note:** Denial of a Homeowner's Principal Residence exemption by the local assessor may be appealed by the owner to the Small Claims Division of the Michigan Tax Tribunal within 35 days after the date of the notice of denial. |
| May 1 | Final day for completion of delinquent tax rolls. MCL 211.57. |
| **NOTE:** | Do not confuse the appeal process for the 18 mill school operating "Homeowner's Principal Residence" exemption with the appeal process for the18-mill school operating exemption for "Qualified Agricultural Property." The "Homeowner's Principal Residence" exemption for either agricultural or residential property is administered by the Michigan Department of Treasury. Property tax questions REGARDING THE "HOMEOWNER'S PRINCIPAL RESIDENCE" EXEMPTION ONLY may be addressed to the Michigan Dept. of Treasury at 1-800-487-7000 or 517-636-4320 by telephone or in writing to Michigan Department of Treasury, Homeowner's Principal Residence Exemption Unit, P.O. Box 30440, Lansing, MI 48909.<br><br>May 1 is also the deadline for filing the Farmland affidavit (form 2599) with the local assessor if the property is NOT classified agricultural or if the assessor asks an owner to file it to determine whether the property includes structures that are not exempt. |

STC Bulletin No. 8 of 2006 – The 2007 Property Tax Calendar
November 1, 2006

| | |
|---|---|
| | The exemption for "Qualified Agricultural Property" (those exempt agricultural properties not claiming a "Homeowner's Principal Residence" exemption), is administered by the State Tax Commission. A taxpayer may appeal the denial by the assessor of a "Qualified Agricultural Property" exemption to the March Board of Review and, if not satisfied, then to the Michigan Tax Tribunal, in writing, by June 30, 2007 in the same manner as other property tax exemptions, except the "Homeowner's Principal Residence" exemption. |
| May 7 * | First Monday in May: Deadline for filing official County Board of Commissioners report of county equalization (L-4024) with STC [R 209.5]. Appeal from county equalization to Michigan Tax Tribunal must be filed within 30 days after the adoption of the county equalization report by the County Board of Commissioners. MCL 205.735. |
| May 7 * | First Mon. in May: Deadline for assessor to file tabulation of Taxable Valuations for each classification of property with the county equalization director on STC form L-4025 to be used in "Headlee" calculations. Taxable Value replaces State Equalized Value for purposes of MCL 211.34d calculations. Prior to 1995, State Equalized Valuations were used on this form, now Taxable Valuations are required. MCL 211.34d(2). |
| May 14 | Second Mon. in May: Preliminary state equalization valuation recommendations presented by the Assessment and Certification Division staff to the State Tax Commission. MCL 209.2. |
| May 15 | Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties such as telephone companies and railroads. MCL 207.9. |
| May 21 | Third Mon. in May: County allocation boards must issue preliminary order. MCL 211.215. |
| May 21 * | Third Mon. in May: STC form L-4028, pertaining to millage reduction fractions, must be completed by County Equalization Director with all information available within each single county. Copy of STC form L-4028 is filed with the STC and with the director of the equalization department in each county which shares inter-county taxing jurisdictions. |
| May 28 is a Holiday<br><br>May 29 | Fourth Mon. in May: State Equalization Proceeding - final State Equalization order is issued by STC. MCL 209.4. |

STC Bulletin No. 8 of 2006 – The 2007 Property Tax Calendar
November 1, 2006

| | |
|---|---|
| **May 31 (MTT)** | MCL 205.735a: Appeals of property classified as commercial real, industrial real, developmental real, commercial personal, industrial personal or utility personal must be made by filing a written petition with the Michigan Tax Tribunal on or before May 31 of the tax year involved. |
| June 1 | Friday after fourth Monday in May: If as a result of State Equalization the taxable value of property changes, the assessing officer of each township or city shall revise the millage reduction fractions by this date. MCL 211.34d(2). |
| After May 28 and Before June 5 | Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215. |
| June 1 | First notice sent to all properties that are delinquent on 2006 taxes. MCL 211.78b |
| June 1 | No later than June 1, the county treasurer delivers to the state treasurer a statement listing the total amount of state education tax (SET) not returned delinquent that was collected by the county treasurer, and collected and remitted to the county treasurer by each city or township treasurer, together with a statement for the county and for each city or township of the number of parcels from which the SET was collected, the number of parcels for which the SET was billed, and the total amount retained by the county treasurer and by the city or township treasurer MCL 211.905b(11) |
| June 4 | First Mon. in June: Deadline for notifying protesting taxpayer in writing of Board of Review action. MCL 211.30. |
| June 4 * | County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified STC form L-4028 IC is filed with the County Treasurer and the STC on or before the first Monday in June. MCL 211.34d(3). |
| June 11 | Allocation Board must issue final order not later than the second Monday in June. MCL 211.216. |
| **(MTT)** | Appeal from millage allocation to the Michigan Tax Tribunal must be filed within thirty days after issuance of the final order. MCL 205.735. |
| June 25 | Fourth Monday in June: Deadline for equalization directors to file tabulation of final Taxable Valuations with the STC on STC form L-4046. (P.A. 476 of 1996). MCL 211.27d. |

| | |
|---|---|
| June 30 | Deadline for assessment classification appeals to STC as provided by P.A. 476 of 1996. MCL 211.34c. |
| June 30 | Deadline for County Equalization Director to file Interim Status Report of the ongoing study for the current year. [R 209.41]. |
| June 30 | Before June 30, township supervisor shall prepare and furnish the summer tax roll to the township treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. MCL 380.1612. |
| June 30 | On or before June 30, County Treasurer sends rejected tax list to State Treasurer. MCL 211.96. |
| July 1 | Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a charter provision with a different due date). |
| By the 1st day of each month | County Treasurer must account for and deliver to the State the State Education Tax collections on hand on or before the fifteenth of the immediately preceding month. MCL 211.43(10). |
| By the 15th day of each Month | County Treasurer must account for and deliver to the State the State Education Tax collections on hand on the last day of the preceding month. MCL 211.43(10). |
| July 17 | Tues. following the Third Monday in July: Special meeting of the July BOR may be convened by the assessing officer to correct a qualified error. MCL 211.53b. See STC Bulletin 5 of 2006. An owner of property that is a "Homeowner's Principal Residence" on May 1 may appeal to the July Board of Review in the year for which an exemption was claimed or in the immediate succeeding 3 years if the exemption was not on the tax roll. This means that an owner could appeal a 2004, 2005, 2006, and 2007 Homeowner's Principal Residence Exemption to the 2007 July Board of Review if the Homeowner's Principal Residence Exemption was not on the tax roll for those years. MCL 211.7cc(20). See page 2 of the STC Bulletin No. 6 of 2003. An owner of property that is Qualified Agricultural Property on May 1 may appeal to the July Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6).<br><br>PA 74 of 1995 authorizes July (and December) BOR to hear appeals for poverty exemptions, but not for poverty exemptions denied by the March Board of Review. Applies to current year only. MCL 211.7u. See page 12 of STC Bulletin No. 12 of 1997. |

STC Bulletin No. 8 of 2006 The 2007 Property Tax Calendar
November 1, 2006

| | |
|---|---|
| **July 31 (MTT)** | MCL 205.735a: Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal must be made by filing a written petition with the Michigan Tax Tribunal on or before July 31 of the tax year involved. |
| August 20 | Third Monday in August: Deadline for taxpayer to file appeal directly with the Michigan Tax Tribunal if final equalization multiplier exceeds tentative multiplier and a taxpayer's assessment, as equalized, is in excess of 50 percent of true cash value. MCL 205.737. |
| Sept. 1 | Second notice by first class mail to all properties that are delinquent on 2006 taxes. MCL 211.78c |
| Sept. 15 | Last day for qualified property taxpayer to apply to local unit treasurer for deferral of payment of summer tax. (See MCL 211.51(7) for further provisions.) |
| Sept. 15 | 1% interest per month will accrue if the payment is late for the State Education Tax and County Taxes that are part of the summer tax collection. MCL 211.905b (9) and 211.44a (5). (Please note date may be different depending on the city charter) |
| Sept. 30<br><br>* | Clerk of township or city delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property. MCL 211.36.<br><br>Financial officer of each unit of local government computes tax rates in accordance with MCL 211.34d and 211.34 MCL and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on STC form L-4029 on or before September 30. See page 6, Chapter 1 of Volume III of Michigan Assessor's Manual. |
| October * | October apportionment session of the County Board of Commissioners. Board examines certificates, directs spread of taxes in terms of millage rates to be spread on Taxable Valuations. County Equalization Director submits apportionment report to the STC. MCL 211.37 and 207.12.<br><br>County prosecutor is obligated by statute to furnish legal advice promptly regarding the apportionment report. A County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and MCL 211.34d, and 211.34(1). The County Board also receives certifications that Truth in Taxation hearings have been held if required. MCL 211.24e. |

| | |
|---|---|
| **Note:** | Supervisor prepares a roll indicating property taxes to be levied and annexes the required warrant. The copy of the roll with the warrant annexed is known as the "tax roll." MCL 211.42. |
| Oct. 15 | The assessor reports status of Act 198 of 1974, Industrial Facility Tax property, to STC. MCL 207.567. Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act. MCL 125.2794. |
| Nov. 5 | On or before November 5, Township Supervisor shall notify township treasurer of the amount of county, state and school taxes apportioned in township to enable treasurer to obtain necessary bond for collection of taxes. MCL 211.43 (1). |
| Nov. 28 | On or before November 28, Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes. MCL 211.43 (2). |
| Dec. 1 | 2007 taxes due and payable to local unit treasurer are a lien on real property. Charter cities or villages may provide for a different day. See also MCL 211.40a for exceptions to the lien date. MCL 211.40. |
| Dec. 1 | Tax levy reports from assessors to STC are due. County Apportionment Report to STC is due. MCL 207.12. |
| Dec. 1 | On or before December 1, County Treasurer delivers to township supervisor a signed statement of approval of the bond and the township supervisor delivers the tax roll to the township treasurer. |
| **MTT Note:** | Appeal to Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. MCL 205.735. (Limited to arithmetic errors). |
| Dec. 11 | Tues. following the second Mon. in Dec: Special Board of Review meeting may be convened by assessing officer to correct qualified error. MCL 211.53b. See STC Bulletin 5 of 2006. MCL 211.53b. An owner of property that is a "Homeowner's Principal Residence" on May 1 may appeal to the December Board of Review in the year for which an exemption was claimed or in the immediate succeeding 3 years if the exemption was not on the tax roll. This means that an owner could appeal a 2004, 2005, 2006, and 2007 Homeowner's Principal Residence Exemption to the 2007 December Board of Review if the Homeowner's Principal Residence Exemption was not on the tax roll for those years. MCL 211.7cc(20). See page 2 of the STC Bulletin No. 6 of 2003. An owner of property that is Qualified Agricultural Property on May 1 may appeal to the December Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6). P.A. 74 of 1995 authorizes December (and July) BOR to hear appeals for poverty |

| | |
|---|---|
| | exemptions, but not poverty exemptions denied by the March Board of Review. Applies to current year only. MCL 211.7u. See page 12 of STC Bulletin No. 12 of 1997. |
| Dec. 31 2007 is a Holiday<br><br>Jan. 1, 2008 is a Holiday<br><br>Jan. 2, 2008 | The Department of Treasury may appeal the 2007 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal not later than December 31. MCL 211.34c. |
| Dec. 31, 2007 | Tax day for 2008 property taxes. MCL 211.2. |
| Dec. 31, 2007 is a Holiday<br><br>Jan. 1, 2008 is a Holiday<br><br>Jan. 2, 2008 | Due date for filing of county equalization department studies made during 2007 with the STC. These studies are used for the 2007 revised valuation starting bases. |
| * | **Requirements of Section 31 of Article 9 of State Constitution and of MCL 211.34d and 211.34(1).** |

# *2007 CHIPPEWA COUNTY EQUALIZATION REPORT*

## *TABLE OF CONTENTS*


RECOMMENDATION TO EQUALIZATION COMMITTEE i.

CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS ii.

2007 PROPERTY TAX CALENDAR iv.

REAL AND PERSONAL PROPERTY ASSESSED AND EQUALIZED TOTALS..... 1

REAL PROPERTY EQUALIZED BY COUNTY BOARD..... 2

REAL PROPERTY ASSESSED..... 3

PERSONAL PROPERTY EQUALIZED BY COUNTY BOARD..... 4

REAL PROPERTY VALUATION ANALYSIS BY CLASS..... 5

2007 SUMMARY OF CHIPPEWA COUNTY"S RATIOS AND FACTORS..... 11

CHIPPEWA COUNTY AREA TOTALS..... 12

REAL AND PERSONAL PROPERTY, TRUE CASH VALUE TOTALS..... 13

DISTRIBUTION OF COUNTY EQUALIZED VALUE..... 14

EQUALIZED VALUATIONS BY TOWNSHIP FOR SCHOOL DISTRICTS..... 15

TAXABLE VALUATIONS BY TOWNSHIP FOR SCHOOL DISTRICTS..... 16

TAXABLE VALUATIONS BY SCHOOL DISTRICTS..... 17

TAXABLE VALUATIONS FOR THE DNR-PILT PROPERTIES..... 18

EQUALIZED AND TAXABLE VALUATIONS BY TOWNSHIP..... 19

2007 MILLAGE REDUCTION FRACTION CALCULATION (4028 I/C)..... 20

2007 FINAL TAXABLE VALUE ANALYSIS..... 21

TEN YEAR SUMMARY OF COUNTY EQUALIZED VALUES, 1997- 2007..... 22

TEN YEAR SUMMARY OF COUNTY TAXABLE VALUES, 1997 - 2007..... 23

2006 CHIPPEWA COUNTY MILLAGE REPORT..... 24

TAXABLE VALUATIONS BY CLASS..(L4046)..... 25

REAL AND PERSONAL L4022 AND L4023-BY UNIT..... 27

CO.EQUAL/PG1/07
4/2/2007

YEAR: 2007

## CHIPPEWA COUNTY EQUALIZATION REPORT

## REAL AND PERSONAL PROPERTY EQUALIZED VALUATION TOTALS

| | TOTAL REAL PROPERTY VALUATIONS TOTALS FROM PAGES 2 & 3 | | PERSONAL PROPERTY VALUATIONS | | TOTAL REAL PLUS PERSONAL PROPERTY | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| TOWNSHIP OR CITY | ASSESSED VALUATIONS | EQUALIZED VALUATIONS | ASSESSED VALUATIONS | EQUALIZED VALUATIONS | ASSESSED VALUATIONS | EQUALIZED VALUATIONS | INCREASE (DECREASE) FROM 2006 | % OF INCREASE (DECREASE) | UNIT'S PERCENT OF TOTAL | TOWNSHIP OR CITY |
| BAY MILLS | 67,212,700 | 67,212,700 | 1,423,300 | 1,423,300 | 68,636,000 | 68,636,000 | 7,488,800 | 12.25% | 5.24% | BAY MILLS |
| BRUCE | 78,024,950 | 78,024,950 | 1,672,700 | 1,672,700 | 79,697,650 | 79,697,650 | 3,098,285 | 4.04% | 6.09% | BRUCE |
| CHIPPEWA | 10,006,700 | 10,006,700 | 569,300 | 569,300 | 10,576,000 | 10,576,000 | 882,900 | 9.11% | 0.81% | CHIPPEWA |
| DAFTER | 36,021,100 | 36,021,100 | 2,933,100 | 2,933,100 | 38,954,200 | 38,954,200 | 847,200 | 2.22% | 2.97% | DAFTER |
| DETOUR | 69,312,559 | 69,312,559 | 1,736,300 | 1,736,300 | 71,048,859 | 71,048,859 | 3,375,950 | 4.99% | 5.43% | DETOUR |
| DRUMMOND ISLAND | 151,233,400 | 157,224,590 | 2,710,900 | 2,710,900 | 153,944,300 | 159,935,490 | 2,140,457 | 1.36% | 12.21% | DRUMMOND ISLAND |
| HULBERT | 12,955,100 | 12,955,100 | 224,480 | 224,480 | 13,179,580 | 13,179,580 | 689,644 | 5.52% | 1.01% | HULBERT |
| KINROSS | 47,759,900 | 47,759,900 | 5,029,800 | 5,029,800 | 52,789,700 | 52,789,700 | 5,439,037 | 11.49% | 4.03% | KINROSS |
| PICKFORD | 57,574,400 | 57,574,400 | 1,561,100 | 1,561,100 | 59,135,500 | 59,135,500 | 1,999,240 | 3.50% | 4.52% | PICKFORD |
| RABER | 47,770,000 | 47,770,000 | 1,362,600 | 1,362,600 | 49,132,600 | 49,132,600 | 1,276,300 | 2.67% | 3.75% | RABER |
| RUDYARD | 41,415,000 | 41,415,000 | 2,581,000 | 2,581,000 | 43,996,000 | 43,996,000 | 4,655,100 | 11.83% | 3.36% | RUDYARD |
| SOO | 105,969,700 | 105,969,700 | 5,915,800 | 5,915,800 | 111,885,500 | 111,885,500 | 6,048,600 | 5.72% | 8.54% | SOO |
| SUGAR ISLAND | 49,506,700 | 49,506,700 | 771,000 | 771,000 | 50,277,700 | 50,277,700 | 3,731,800 | 8.02% | 3.84% | SUGAR ISLAND |
| SUPERIOR | 46,925,895 | 46,925,895 | 2,657,400 | 2,657,400 | 49,583,295 | 49,583,295 | 3,970,000 | 8.70% | 3.79% | SUPERIOR |
| TROUT LAKE | 33,749,400 | 33,749,400 | 772,900 | 772,900 | 34,522,300 | 34,522,300 | 1,044,800 | 3.12% | 2.64% | TROUT LAKE |
| WHITEFISH | 105,954,200 | 105,954,200 | 1,197,000 | 1,197,000 | 107,151,200 | 107,151,200 | 9,221,800 | 9.42% | 8.18% | WHITEFISH |
| TOTAL TOWNSHIPS | 961,391,704 | 967,382,894 | 33,118,680 | 33,118,680 | 994,510,384 | 1,000,501,574 | 55,909,913 | 5.92% | 76.39% | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 284,608,200 | 284,608,200 | 24,542,900 | 24,542,900 | 309,151,100 | 309,151,100 | 5,728,200 | 1.89% | 23.61% | CITY OF S S MARIE |
| GRAND TOTAL | 1,245,999,904 | 1,251,991,094 | 57,661,580 | 57,661,580 | 1,303,661,484 | 1,309,652,674 | 61,638,113 | 4.94% | 100.00% | GRAND TOTAL |

CO.EQL/PG2/07
4/2/2007

YEAR: 2007

## CHIPPEWA COUNTY EQUALIZATION REPORT

### REAL PROPERTY -- EQUALIZED VALUATIONS BY COUNTY BOARD OF COMMISSIONERS

| TOWNSHIP/CITY | AGRICULTURAL CLASS 101 | COMMERCIAL CLASS 201 | INDUSTRIAL CLASS 301 | RESIDENTIAL CLASS 401 | TIM. CUT-OVER CLASS 501 | DEVELOPMENTAL CLASS 601 | REAL PROPERTY TOTALS | TOWNSHIP/CITY |
|---|---|---|---|---|---|---|---|---|
| BAY MILLS | 0 | 803,800 | 0 | 66,408,900 | 0 | 0 | 67,212,700 | BAY MILLS |
| BRUCE | 14,164,900 | 2,348,750 | 0 | 61,511,300 | 0 | 0 | 78,024,950 | BRUCE |
| CHIPPEWA | 0 | 857,800 | 0 | 9,148,900 | 0 | 0 | 10,006,700 | CHIPPEWA |
| DAFTER | 5,838,300 | 3,059,300 | 1,183,400 | 25,940,100 | 0 | 0 | 36,021,100 | DAFTER |
| DETOUR | 0 | 2,145,759 | 472,900 | 66,693,900 | 0 | 0 | 69,312,559 | DETOUR |
| DRUMMOND ISLAND | 0 | 5,442,105 | 1,578,100 | 150,204,385 | 0 | 0 | 157,224,590 | DRUMMOND ISLAND |
| HULBERT | 0 | 672,400 | 0 | 12,282,700 | 0 | 0 | 12,955,100 | HULBERT |
| KINROSS | 2,068,300 | 3,914,100 | 1,513,100 | 40,264,400 | 0 | 0 | 47,759,900 | KINROSS |
| PICKFORD | 10,474,800 | 3,228,600 | 0 | 43,871,000 | 0 | 0 | 57,574,400 | PICKFORD |
| RABER | 3,576,300 | 1,545,900 | 0 | 42,647,800 | 0 | 0 | 47,770,000 | RABER |
| RUDYARD | 8,618,000 | 2,863,700 | 0 | 29,933,300 | 0 | 0 | 41,415,000 | RUDYARD |
| SOO | 3,332,200 | 12,692,200 | 2,169,800 | 87,775,500 | 0 | 0 | 105,969,700 | SOO |
| SUGAR ISLAND | 0 | 632,600 | 0 | 48,874,100 | 0 | 0 | 49,506,700 | SUGAR ISLAND |
| SUPERIOR | 3,099,300 | 7,859,200 | 0 | 35,967,395 | 0 | 0 | 46,925,895 | SUPERIOR |
| TROUT LAKE | 0 | 1,628,400 | 20,000 | 32,101,000 | 0 | 0 | 33,749,400 | TROUT LAKE |
| WHITEFISH | 0 | 3,969,900 | 0 | 101,984,300 | 0 | 0 | 105,954,200 | WHITEFISH |
| TOTAL TOWNSHIPS | 51,172,100 | 53,664,514 | 6,937,300 | 855,608,980 | 0 | 0 | 967,382,894 | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 0 | 96,141,000 | 11,950,300 | 176,516,900 | 0 | 0 | 284,608,200 | CITY OF S S MARIE |
| **GRAND TOTAL** | **51,172,100** | **149,805,514** | **18,887,600** | **1,032,125,880** | **0** | **0** | **1,251,991,094** | **GRAND TOTAL** |

CO.EQL/PG3/07
4/2/2007

YEAR: 2007

## CHIPPEWA COUNTY EQUALIZATION REPORT

### REAL PROPERTY -- ASSESSED VALUATIONS APPROVED BY BOARDS OF REVIEW

| TOWNSHIP/CITY | AGRICULTURAL CLASS 101 | COMMERCIAL CLASS 201 | INDUSTRIAL CLASS 301 | RESIDENTIAL CLASS 401 | TIM. CUT-OVER CLASS 501 | DEVELOPMENTAL CLASS 601 | REAL PROPERTY TOTALS | TOWNSHIP/CITY |
|---|---|---|---|---|---|---|---|---|
| BAY MILLS | 0 | 803,800 | 0 | 66,408,900 | 0 | 0 | 67,212,700 | BAY MILLS |
| BRUCE | 14,164,900 | 2,348,750 | 0 | 61,511,300 | 0 | 0 | 78,024,950 | BRUCE |
| CHIPPEWA | 0 | 857,800 | 0 | 9,148,900 | 0 | 0 | 10,006,700 | CHIPPEWA |
| DAFTER | 5,838,300 | 3,059,300 | 1,183,400 | 25,940,100 | 0 | 0 | 36,021,100 | DAFTER |
| DETOUR | 0 | 2,145,759 | 472,900 | 66,693,900 | 0 | 0 | 69,312,559 | DETOUR |
| DRUMMOND ISLAND | 0 | 5,038,300 | 1,578,100 | 144,617,000 | 0 | 0 | 151,233,400 | DRUMMOND ISLAND |
| HULBERT | 0 | 672,400 | 0 | 12,282,700 | 0 | 0 | 12,955,100 | HULBERT |
| KINROSS | 2,068,300 | 3,914,100 | 1,513,100 | 40,264,400 | 0 | 0 | 47,759,900 | KINROSS |
| PICKFORD | 10,474,800 | 3,228,600 | 0 | 43,871,000 | 0 | 0 | 57,574,400 | PICKFORD |
| RABER | 3,576,300 | 1,545,900 | 0 | 42,647,800 | 0 | 0 | 47,770,000 | RABER |
| RUDYARD | 8,618,000 | 2,863,700 | 0 | 29,933,300 | 0 | 0 | 41,415,000 | RUDYARD |
| SOO | 3,332,200 | 12,692,200 | 2,169,800 | 87,775,500 | 0 | 0 | 105,969,700 | SOO |
| SUGAR ISLAND | 0 | 632,600 | 0 | 48,874,100 | 0 | 0 | 49,506,700 | SUGAR ISLAND |
| SUPERIOR | 3,099,300 | 7,859,200 | 0 | 35,967,395 | 0 | 0 | 46,925,895 | SUPERIOR |
| TROUT LAKE | 0 | 1,628,400 | 20,000 | 32,101,000 | 0 | 0 | 33,749,400 | TROUT LAKE |
| WHITEFISH | 0 | 3,969,900 | 0 | 101,984,300 | 0 | 0 | 105,954,200 | WHITEFISH |
| TOTAL TOWNSHIPS | 51,172,100 | 53,260,709 | 6,937,300 | 850,021,595 | 0 | 0 | 961,391,704 | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 0 | 96,141,000 | 11,950,300 | 176,516,900 | 0 | 0 | 284,608,200 | CITY OF S S MARIE |
| **GRAND TOTAL** | **51,172,100** | **149,401,709** | **18,887,600** | **1,026,538,495** | **0** | **0** | **1,245,999,904** | **GRAND TOTAL** |

CO.EQL/PG4/07
4/2/2007

YEAR: 2007

## CHIPPEWA COUNTY EQUALIZATION REPORT

### PERSONAL PROPERTY -- EQUALIZED VALUATIONS BY COUNTY BOARD OF COMMISSIONERS

| TOWNSHIP/CITY | AGRICULTURAL CLASS 151 | COMMERCIAL CLASS 251 | INDUSTRIAL CLASS 351 | RESIDENTIAL CLASS 451 | UTILITY CLASS 551 | PERSONAL PROPERTY TOTALS | TOWNSHIP/CITY |
|---|---|---|---|---|---|---|---|
| BAY MILLS | 0 | 449,500 | 0 | 0 | 973,800 | 1,423,300 | BAY MILLS |
| BRUCE | 0 | 667,200 | 0 | 0 | 1,005,500 | 1,672,700 | BRUCE |
| CHIPPEWA | 0 | 190,700 | 0 | 0 | 378,600 | 569,300 | CHIPPEWA |
| DAFTER | 0 | 1,031,700 | 94,600 | 0 | 1,806,800 | 2,933,100 | DAFTER |
| DETOUR | 0 | 307,200 | 0 | 0 | 1,429,100 | 1,736,300 | DETOUR |
| DRUMMOND ISLAND | 0 | 732,500 | 1,042,400 | 0 | 936,000 | 2,710,900 | DRUMMOND ISLAND |
| HULBERT | 0 | 36,680 | 0 | 0 | 187,800 | 224,480 | HULBERT |
| KINROSS | 0 | 2,008,200 | 1,363,500 | 0 | 1,658,100 | 5,029,800 | KINROSS |
| PICKFORD | 0 | 541,700 | 0 | 0 | 1,019,400 | 1,561,100 | PICKFORD |
| RABER | 0 | 433,000 | 0 | 0 | 929,600 | 1,362,600 | RABER |
| RUDYARD | 0 | 597,600 | 0 | 0 | 1,983,400 | 2,581,000 | RUDYARD |
| SOO | 0 | 3,598,000 | 0 | 0 | 2,317,800 | 5,915,800 | SOO |
| SUGAR ISLAND | 0 | 191,900 | 0 | 0 | 579,100 | 771,000 | SUGAR ISLAND |
| SUPERIOR | 0 | 1,337,500 | 0 | 0 | 1,319,900 | 2,657,400 | SUPERIOR |
| TROUT LAKE | 0 | 108,100 | 0 | 0 | 664,800 | 772,900 | TROUT LAKE |
| WHITEFISH | 0 | 506,300 | 0 | 0 | 690,700 | 1,197,000 | WHITEFISH |
| TOTAL TOWNSHIPS | 0 | 12,737,780 | 2,500,500 | 0 | 17,880,400 | 33,118,680 | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 0 | 14,066,500 | 3,181,100 | 0 | 7,295,300 | 24,542,900 | CITY OF S S MARIE |
| **GRAND TOTAL** | 0 | **26,804,280** | **5,681,600** | **0** | **25,175,700** | **57,661,580** | **GRAND TOTAL** |

CO.EQL/PG5/07
4/2/2007

# YEAR: 2007

## CHIPPEWA COUNTY EQUALIZATION REPORT

## AGRICULTURAL CLASS - - REAL 101

| TOWNSHIP/CITY | 2007 PARCEL COUNT | 2007 LOCAL ASSESSED | 2007 COUNTY EQUALIZED | 2006 COUNTY EQUALIZED | INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNIT'S % OF TOTAL | 2007 LEVEL OF ASSESSMENT | 2007 FACTOR | 2006 FACTOR | TOWNSHIP/CITY |
|---|---|---|---|---|---|---|---|---|---|---|---|
| BAY MILLS | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | BAY MILLS |
| BRUCE | 278 | 14,164,900 | 14,164,900 | 13,340,600 | 824,300 | 6.18% | 27.68% | 49.99% | 1.00000 | 1.00000 | BRUCE |
| CHIPPEWA | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | CHIPPEWA |
| DAFTER | 158 | 5,838,300 | 5,838,300 | 5,925,300 | -87,000 | -1.47% | 11.41% | 49.20% | 1.00000 | 1.00000 | DAFTER |
| DETOUR | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | DETOUR |
| DRUMMOND ISLAND | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | DRUMMOND ISLAND |
| HULBERT | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | HULBERT |
| KINROSS | 44 | 2,068,300 | 2,068,300 | 1,843,400 | 224,900 | 12.20% | 4.04% | 49.84% | 1.00000 | 1.00000 | KINROSS |
| PICKFORD | 222 | 10,474,800 | 10,474,800 | 9,822,600 | 652,200 | 6.64% | 20.47% | 49.60% | 1.00000 | 1.00000 | PICKFORD |
| RABER | 77 | 3,576,300 | 3,576,300 | 3,653,900 | -77,600 | -2.12% | 6.99% | 49.94% | 1.00000 | 1.00000 | RABER |
| RUDYARD | 203 | 8,618,000 | 8,618,000 | 7,357,800 | 1,260,200 | 17.13% | 16.84% | 49.83% | 1.00000 | 1.00000 | RUDYARD |
| SOO | 61 | 3,332,200 | 3,332,200 | 3,179,100 | 153,100 | 4.82% | 6.51% | 49.52% | 1.00000 | 1.00000 | SOO |
| SUGAR ISLAND | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | SUGAR ISLAND |
| SUPERIOR | 80 | 3,099,300 | 3,099,300 | 3,019,100 | 80,200 | 2.66% | 6.06% | 49.82% | 1.00000 | 1.00000 | SUPERIOR |
| TROUT LAKE | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | TROUT LAKE |
| WHITEFISH | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | WHITEFISH |
| TOTAL TOWNSHIPS | 1,123 | 51,172,100 | 51,172,100 | 48,141,800 | 3,030,300 | 6.29% | 100.00% | | | | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | 1.00000 | CITY OF S S MARIE |
| **GRAND TOTAL** | **1,123** | **51,172,100** | **51,172,100** | **48,141,800** | **3,030,300** | **6.29%** | **100.00%** | | | | **GRAND TOTAL** |

CO.EQL/PG6/07
4/2/2007

# YEAR: 2007

## CHIPPEWA COUNTY EQUALIZATION REPORT

## COMMERCIAL CLASS - - REAL 201

| TOWNSHIP/CITY | 2007 PARCEL COUNT | 2007 LOCAL ASSESSED | 2007 COUNTY EQUALIZED | 2006 COUNTY EQUALIZED | INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNIT'S % OF TOTAL | 2007 LEVEL OF ASSESSMENT | 2007 FACTOR | 2006 FACTOR | TOWNSHIP/CITY |
|---|---|---|---|---|---|---|---|---|---|---|---|
| BAY MILLS | 8 | 803,800 | 803,800 | 1,088,600 | -284,800 | -26.16% | 0.54% | 49.78% | 1.00000 | 1.00000 | BAY MILLS |
| BRUCE | 40 | 2,348,750 | 2,348,750 | 2,405,015 | -56,265 | -2.34% | 1.57% | 49.92% | 1.00000 | 1.00000 | BRUCE |
| CHIPPEWA | 17 | 857,800 | 857,800 | 996,800 | -139,000 | -13.94% | 0.57% | 49.64% | 1.00000 | 1.00000 | CHIPPEWA |
| DAFTER | 48 | 3,059,300 | 3,059,300 | 2,692,900 | 366,400 | 13.61% | 2.04% | 49.81% | 1.00000 | 1.00000 | DAFTER |
| DETOUR | 46 | 2,145,759 | 2,145,759 | 2,099,859 | 45,900 | 2.19% | 1.43% | 49.13% | 1.00000 | 1.00000 | DETOUR |
| DRUMMOND ISLAND | 58 | 5,038,300 | 5,442,105 | 6,220,600 | -778,495 | -12.51% | 3.63% | 46.29% | 1.08015 | 1.00000 | DRUMMOND ISLAND |
| HULBERT | 11 | 672,400 | 672,400 | 642,097 | 30,303 | 4.72% | 0.45% | 49.41% | 1.00000 | 1.04406 | HULBERT |
| KINROSS | 69 | 3,914,100 | 3,914,100 | 3,877,911 | 36,189 | 0.93% | 2.61% | 49.09% | 1.00000 | 1.03030 | KINROSS |
| PICKFORD | 64 | 3,228,600 | 3,228,600 | 2,771,400 | 457,200 | 16.50% | 2.16% | 49.78% | 1.00000 | 1.00000 | PICKFORD |
| RABER | 16 | 1,545,900 | 1,545,900 | 1,454,200 | 91,700 | 6.31% | 1.03% | 49.86% | 1.00000 | 1.00000 | RABER |
| RUDYARD | 93 | 2,863,700 | 2,863,700 | 2,757,600 | 106,100 | 3.85% | 1.91% | 49.98% | 1.00000 | 1.00000 | RUDYARD |
| SOO | 85 | 12,692,200 | 12,692,200 | 12,478,900 | 213,300 | 1.71% | 8.47% | 49.69% | 1.00000 | 1.00000 | SOO |
| SUGAR ISLAND | 9 | 632,600 | 632,600 | 590,200 | 42,400 | 7.18% | 0.42% | 49.85% | 1.00000 | 1.00000 | SUGAR ISLAND |
| SUPERIOR | 39 | 7,859,200 | 7,859,200 | 7,036,400 | 822,800 | 11.69% | 5.25% | 49.64% | 1.00000 | 1.00000 | SUPERIOR |
| TROUT LAKE | 39 | 1,628,400 | 1,628,400 | 1,553,000 | 75,400 | 4.86% | 1.09% | 49.53% | 1.00000 | 1.00000 | TROUT LAKE |
| WHITEFISH | 76 | 3,969,900 | 3,969,900 | 3,938,000 | 31,900 | 0.81% | 2.65% | 49.57% | 1.00000 | 1.00000 | WHITEFISH |
| TOTAL TOWNSHIPS | 718 | 53,260,709 | 53,664,514 | 52,603,482 | 1,061,032 | 2.02% | 35.82% | | | | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 663 | 96,141,000 | 96,141,000 | 96,526,700 | -385,700 | -0.40% | 64.18% | 49.99% | 1.00000 | 1.00000 | CITY OF S S MARIE |
| **GRAND TOTAL** | **1,381** | **149,401,709** | **149,805,514** | **149,130,182** | **675,332** | **0.45%** | **100.00%** | | | | **GRAND TOTAL** |

CO.EQL/PG7/07
4/2/2007

# YEAR: 2007

## CHIPPEWA COUNTY EQUALIZATION REPORT

## INDUSTRIAL CLASS - - REAL 301

| TOWNSHIP/CITY | 2007 PARCEL COUNT | 2007 LOCAL ASSESSED | 2007 COUNTY EQUALIZED | 2006 COUNTY EQUALIZED | INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNIT'S % OF TOTAL | 2007 LEVEL OF ASSESSMENT | 2007 FACTOR | 2006 FACTOR | TOWNSHIP/CITY |
|---|---|---|---|---|---|---|---|---|---|---|---|
| BAY MILLS | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | BAY MILLS |
| BRUCE | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | BRUCE |
| CHIPPEWA | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | CHIPPEWA |
| DAFTER | 9 | 1,183,400 | 1,183,400 | 1,183,400 | 0 | 0.00% | 6.27% | 50.00% | 1.00000 | 1.00000 | DAFTER |
| DETOUR | 3 | 472,900 | 472,900 | 480,900 | -8,000 | -1.66% | 2.50% | 50.00% | 1.00000 | 1.00000 | DETOUR |
| DRUMMOND ISLAND | 14 | 1,578,100 | 1,578,100 | 1,504,000 | 74,100 | 4.93% | 8.36% | 50.00% | 1.00000 | 1.00000 | DRUMMOND ISLAND |
| HULBERT | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | HULBERT |
| KINROSS | 11 | 1,513,100 | 1,513,100 | 1,428,000 | 85,100 | 5.96% | 8.01% | 50.00% | 1.00000 | 1.00000 | KINROSS |
| PICKFORD | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | PICKFORD |
| RABER | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | RABER |
| RUDYARD | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | RUDYARD |
| SOO | 27 | 2,169,800 | 2,169,800 | 2,075,800 | 94,000 | 4.53% | 11.49% | 50.00% | 1.00000 | 1.00000 | SOO |
| SUGAR ISLAND | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | SUGAR ISLAND |
| SUPERIOR | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | SUPERIOR |
| TROUT LAKE | 1 | 20,000 | 20,000 | 20,000 | 0 | 0.00% | 0.11% | 50.00% | 1.00000 | 1.00000 | TROUT LAKE |
| WHITEFISH | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | WHITEFISH |
| TOTAL TOWNSHIPS | 65 | 6,937,300 | 6,937,300 | 6,692,100 | 245,200 | 3.66% | 36.73% | | | | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 40 | 11,950,300 | 11,950,300 | 11,950,200 | 100 | 0.00% | 63.27% | 50.00% | 1.00000 | 1.00000 | CITY OF S S MARIE |
| **GRAND TOTAL** | **105** | **18,887,600** | **18,887,600** | **18,642,300** | **245,300** | **1.32%** | **100.00%** | **50.00%** | **1.00000** | | **GRAND TOTAL** |

CO.EQL/PG8/07
4/2/2007

# YEAR: 2007

## CHIPPEWA COUNTY EQUALIZATION REPORT

## RESIDENTIAL CLASS - - REAL 401

| TOWNSHIP/CITY | 2007 PARCEL COUNT | 2007 LOCAL ASSESSED | 2007 COUNTY EQUALIZED | 2006 COUNTY EQUALIZED | INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNIT'S % OF TOTAL | 2007 LEVEL OF ASSESSMENT | 2007 FACTOR | 2006 FACTOR | TOWNSHIP/CITY |
|---|---|---|---|---|---|---|---|---|---|---|---|
| BAY MILLS | 1,118 | 66,408,900 | 66,408,900 | 58,710,400 | 7,698,500 | 13.11% | 6.43% | 49.69% | 1.00000 | 1.00000 | BAY MILLS |
| BRUCE | 1,491 | 61,511,300 | 61,511,300 | 59,258,800 | 2,252,500 | 3.80% | 5.96% | 49.62% | 1.00000 | 1.00000 | BRUCE |
| CHIPPEWA | 423 | 9,148,900 | 9,148,900 | 8,118,400 | 1,030,500 | 12.69% | 0.89% | 49.92% | 1.00000 | 1.00000 | CHIPPEWA |
| DAFTER | 737 | 25,940,100 | 25,940,100 | 25,276,000 | 664,100 | 2.63% | 2.51% | 49.87% | 1.00000 | 1.00000 | DAFTER |
| DETOUR | 1,701 | 66,693,900 | 66,693,900 | 63,424,450 | 3,269,450 | 5.15% | 6.46% | 49.20% | 1.00000 | 1.00000 | DETOUR |
| DRUMMOND ISLAND | 3,029 | 144,617,000 | 150,204,385 | 147,468,033 | 2,736,352 | 1.86% | 14.55% | 48.14% | 1.03864 | 1.02506 | DRUMMOND ISLAND |
| HULBERT | 465 | 12,282,700 | 12,282,700 | 11,634,289 | 648,411 | 5.57% | 1.19% | 49.75% | 1.00000 | 1.10623 | HULBERT |
| KINROSS | 1,438 | 40,264,400 | 40,264,400 | 36,515,952 | 3,748,448 | 10.27% | 3.90% | 49.41% | 1.00000 | 1.00000 | KINROSS |
| PICKFORD | 1,264 | 43,871,000 | 43,871,000 | 43,115,960 | 755,040 | 1.75% | 4.25% | 49.93% | 1.00000 | 1.00000 | PICKFORD |
| RABER | 1,194 | 42,647,800 | 42,647,800 | 41,416,700 | 1,231,100 | 2.97% | 4.13% | 49.79% | 1.00000 | 1.00000 | RABER |
| RUDYARD | 1,070 | 29,933,300 | 29,933,300 | 26,779,500 | 3,153,800 | 11.78% | 2.90% | 49.71% | 1.00000 | 1.00000 | RUDYARD |
| SOO | 1,844 | 87,775,500 | 87,775,500 | 82,113,900 | 5,661,600 | 6.89% | 8.50% | 49.90% | 1.00000 | 1.00000 | SOO |
| SUGAR ISLAND | 1,474 | 48,874,100 | 48,874,100 | 45,375,500 | 3,498,600 | 7.71% | 4.74% | 49.96% | 1.00000 | 1.00000 | SUGAR ISLAND |
| SUPERIOR | 1,131 | 35,967,395 | 35,967,395 | 33,063,195 | 2,904,200 | 8.78% | 3.48% | 49.69% | 1.00000 | 1.00000 | SUPERIOR |
| TROUT LAKE | 912 | 32,101,000 | 32,101,000 | 31,185,500 | 915,500 | 2.94% | 3.11% | 49.65% | 1.00000 | 1.00000 | TROUT LAKE |
| WHITEFISH | 2,319 | 101,984,300 | 101,984,300 | 92,843,900 | 9,140,400 | 9.84% | 9.88% | 49.56% | 1.00000 | 1.00000 | WHITEFISH |
| TOTAL TOWNSHIPS | 21,610 | 850,021,595 | 855,608,980 | 806,300,479 | 49,308,501 | 6.12% | 82.90% | | | | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 5,264 | 176,516,900 | 176,516,900 | 170,761,400 | 5,755,500 | 3.37% | 17.10% | 49.86% | 1.00000 | 1.00000 | CITY OF S S MARIE |
| **GRAND TOTAL** | **26,874** | **1,026,538,495** | **1,032,125,880** | **977,061,879** | **55,064,001** | **5.64%** | **100.00%** | | | | **GRAND TOTAL** |

CO.EQL/PG9/07
4/2/2007

# YEAR: 2007

## CHIPPEWA COUNTY EQUALIZATION REPORT

## TIMBER CUTOVER CLASS - - REAL 501

| TOWNSHIP/CITY | 2007 PARCEL COUNT | 2007 LOCAL ASSESSED | 2007 COUNTY EQUALIZED | 2006 COUNTY EQUALIZED | INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNIT'S % OF TOTAL | 2007 LEVEL OF ASSESSMENT | 2007 FACTOR | 2006 FACTOR | TOWNSHIP/CITY |
|---|---|---|---|---|---|---|---|---|---|---|---|
| BAY MILLS | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | BAY MILLS |
| BRUCE | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | BRUCE |
| CHIPPEWA | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | CHIPPEWA |
| DAFTER | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | DAFTER |
| DETOUR | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | DETOUR |
| DRUMMOND ISLAND | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | DRUMMOND ISLAND |
| HULBERT | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | HULBERT |
| KINROSS | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | KINROSS |
| PICKFORD | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | PICKFORD |
| RABER | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | RABER |
| RUDYARD | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | RUDYARD |
| SOO | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | SOO |
| SUGAR ISLAND | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | SUGAR ISLAND |
| SUPERIOR | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | SUPERIOR |
| TROUT LAKE | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | TROUT LAKE |
| WHITEFISH | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | WHITEFISH |
| TOTAL TOWNSHIPS | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | | | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | CITY OF S S MARIE |
| **GRAND TOTAL** | **0** | **0** | **0** | **0** | **0** | **0.00%** | **0.00%** | **0.00%** | | | **GRAND TOTAL** |

CO.EQL/PG10/07
4/2/2007

# YEAR: 2007

## CHIPPEWA COUNTY EQUALIZATION REPORT

## DEVELOPMENTAL CLASS - - REAL 601

| TOWNSHIP/CITY | 2007 PARCEL COUNT | 2007 LOCAL ASSESSED | 2007 COUNTY EQUALIZED | 2006 COUNTY EQUALIZED | INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNIT'S % OF TOTAL | 2007 LEVEL OF ASSESSMENT | 2007 FACTOR | 2006 FACTOR | TOWNSHIP/CITY |
|---|---|---|---|---|---|---|---|---|---|---|---|
| BAY MILLS | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | BAY MILLS |
| BRUCE | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | BRUCE |
| CHIPPEWA | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | CHIPPEWA |
| DAFTER | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | DAFTER |
| DETOUR | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | DETOUR |
| DRUMMOND ISLAND | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | DRUMMOND ISLAND |
| HULBERT | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | HULBERT |
| KINROSS | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | KINROSS |
| PICKFORD | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | PICKFORD |
| RABER | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | RABER |
| RUDYARD | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | RUDYARD |
| SOO | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | SOO |
| SUGAR ISLAND | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | SUGAR ISLAND |
| SUPERIOR | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | SUPERIOR |
| TROUT LAKE | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | TROUT LAKE |
| WHITEFISH | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | WHITEFISH |
| TOTAL TOWNSHIPS | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | | | | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 0 | 0 | | 0 | 0 | 0.00% | 0.00% | 0.00% | NC | NC | CITY OF S S MARIE |
| **GRAND TOTAL** | **0** | **0** | **0** | **0** | **0** | **0.00%** | **0.00%** | | | | **GRAND TOTAL** |

YEAR: 2007

CO.EQL/PG11/06

4/2/2007

# CHIPPEWA COUNTY EQUALIZATION REPORT

## SUMMARY OF RATIOS AND FACTORS*

| UNIT | CLASS: AG 101 RATIO | CLASS: AG 101 FACTOR | CLASS: COM 201 RATIO | CLASS: COM 201 FACTOR | CLASS: IND 301 RATIO | CLASS: IND 301 FACTOR | CLASS: RES 401 RATIO | CLASS: RES 401 FACTOR | CLASS: TC 501 * RATIO | CLASS: TC 501 * FACTOR | CLASS: DEV 601* RATIO | CLASS: DEV 601* FACTOR | CLASS: PERSONAL RATIO | CLASS: PERSONAL FACTOR | UNIT |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BAY MILLS | 0.00% | 1.00000 | 49.78% | 1.00000 | 0.00% | 0.00000 | 49.69% | 1.00000 | 0.00 | 0.00000 | 0.00 | 0.00000 | 50.00% | 1.00000 | BAY MILLS |
| BRUCE | 49.99% | 1.00000 | 49.92% | 1.00000 | 0.00% | 0.00000 | 49.62% | 1.00000 | 0.00 | 0.00000 | 0.00 | 0.00000 | 50.00% | 1.00000 | BRUCE |
| CHIPPEWA | 0.00% | NC | 49.64% | 1.00000 | 0.00% | 0.00000 | 49.92% | 1.00000 | 0.00 | 0.00000 | 0.00 | 0.00000 | 50.00% | 1.00000 | CHIPPEWA |
| DAFTER | 49.20% | 1.00000 | 49.81% | 1.00000 | 50.00% | 1.00000 | 49.87% | 1.00000 | 0.00 | 0.00000 | 0.00 | 0.00000 | 50.00% | 1.00000 | DAFTER |
| DETOUR | 0.00% | NC | 49.13% | 1.00000 | 50.00% | 1.00000 | 49.20% | 1.00000 | 0.00 | 0.00000 | 0.00 | 0.00000 | 50.00% | 1.00000 | DETOUR |
| DRUMMOND ISLAND | 0.00% | NC | 46.29% | 1.08015 | 50.00% | 1.00000 | 48.14% | 1.03864 | 0.00 | 0.00000 | 0.00 | 0.00000 | 50.00% | 1.00000 | DRUMMOND ISLAND |
| HULBERT | 0.00% | NC | 49.41% | 1.00000 | 0.00% | 0.00000 | 49.75% | 1.00000 | 0.00 | 0.00000 | 0.00 | 0.00000 | 50.00% | 1.00000 | HULBERT |
| KINROSS | 49.84% | 1.00000 | 49.09% | 1.00000 | 50.00% | 1.00000 | 49.41% | 1.00000 | 0.00 | 0.00000 | 0.00 | 0.00000 | 50.00% | 1.00000 | KINROSS |
| PICKFORD | 49.60% | 1.00000 | 49.78% | 1.00000 | 0.00% | 0.00000 | 49.93% | 1.00000 | 0.00 | 0.00000 | 0.00 | 0.00000 | 50.00% | 1.00000 | PICKFORD |
| RABER | 49.94% | 1.00000 | 49.86% | 1.00000 | 0.00% | 0.00000 | 49.79% | 1.00000 | 0.00 | 0.00000 | 0.00 | 0.00000 | 50.00% | 1.00000 | RABER |
| RUDYARD | 49.83% | 1.00000 | 49.98% | 1.00000 | 0.00% | 0.00000 | 49.71% | 1.00000 | 0.00 | 0.00000 | 0.00 | 0.00000 | 50.00% | 1.00000 | RUDYARD |
| SOO | 49.52% | 1.00000 | 49.69% | 1.00000 | 50.00% | 1.00000 | 49.90% | 1.00000 | 0.00 | 0.00000 | 0.00 | 0.00000 | 50.00% | 1.00000 | SOO |
| SUGAR ISLAND | 0.00% | NC | 49.85% | 1.00000 | 0.00% | 0.00000 | 49.96% | 1.00000 | 0.00 | 0.00000 | 0.00 | 0.00000 | 50.00% | 1.00000 | SUGAR ISLAND |
| SUPERIOR | 49.82% | 1.00000 | 49.64% | 1.00000 | 0.00% | 0.00000 | 49.69% | 1.00000 | 0.00 | 0.00000 | 0.00 | 0.00000 | 50.00% | 1.00000 | SUPERIOR |
| TROUT LAKE | 0.00% | NC | 49.53% | 1.00000 | 50.00% | 1.00000 | 49.65% | 1.00000 | 0.00 | 0.00000 | 0.00 | 0.00000 | 50.00% | 1.00000 | TROUT LAKE |
| WHITEFISH | 0.00% | NC | 49.57% | 1.00000 | 0.00% | 0.00000 | 49.56% | 1.00000 | 0.00 | 0.00000 | 0.00 | 0.00000 | 50.00% | 1.00000 | WHITEFISH |
| CITY OF S S MARIE | 0.00% | NC | 49.99% | 1.00000 | 50.00% | 1.00000 | 49.86% | 1.00000 | 0.00 | 0.00000 | 0.00 | 0.00000 | 50.00% | 1.00000 | CITY OF S S MARIE |

*NOTE: THERE ARE CURRENTLY NO PARCELS IN CHIPPEWA COUNTY CLASSIFIED AS REAL TIMBER-CUTOVER (501) OR REAL DEVELOPMENTAL (601)

# CHIPPEWA COUNTY AREA TOTALS

| | SQUARE MILES | SQUARE ACRES |
|---|---|---|
| BAY MILLS TOWNSHIP | 61.5 | 39,360 |
| BRUCE TOWNSHIP | 88.0 | 56,320 |
| CHIPPEWA TOWNSHIP | 93.0 | 61,440 |
| DAFTER TOWNSHIP | 48.0 | 30,720 |
| DETOUR TOWNSHIP | 59.0 | 37,760 |
| DRUMMOND ISLAND TOWNSHIP | 134.0 | 85,760 |
| HULBERT TOWNSHIP | 72.0 | 46,080 |
| KINROSS TOWNSHIP | 121.0 | 77,440 |
| PICKFORD TOWNSHIP | 110.0 | 70,400 |
| RABER TOWNSHIP | 100.0 | 64,000 |
| RUDYARD TOWNSHIP | 90.0 | 57,600 |
| SOO TOWNSHIP | 43.0 | 27,520 |
| SUGAR ISLAND TOWNSHIP | 46.0 | 29,440 |
| SUPERIOR TOWNSHIP | 104.0 | 66,560 |
| TROUT LAKE TOWNSHIP | 144.0 | 92,160 |
| WHITEFISH TOWNSHIP | 245.0 | 156,800 |
| CITY OF SAULT STE MARIE | 14.0 | 8,960 |
| TOTAL | 1,575.5 | 1,008,320 |

CO.EQL/PG12/07

4/2/2007

YEAR: 2007

# CHIPPEWA COUNTY TOTAL VALUATIONS

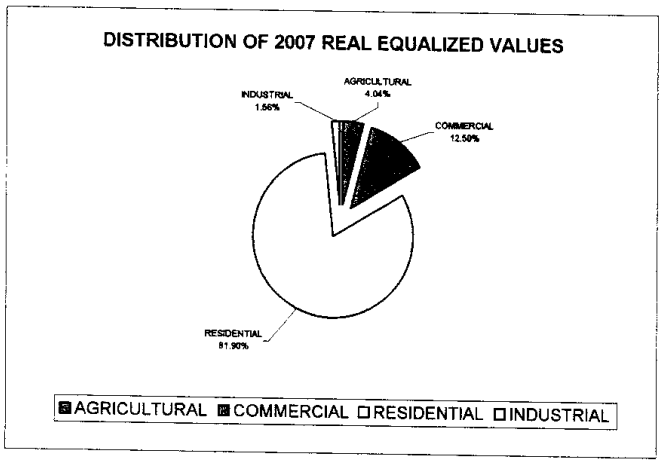
| NUMBER OF PARCELS | REAL PROPERTY TOTALS | CLASS NUMBER | EQUALIZED VALUES | TRUE CASH VALUE | % OF TOTAL |
|---|---|---|---|---|---|
| 1,123 | AGRICULTURAL | 101 | 51,172,100 | 102,877,161 | 4.09% |
| 1,381 | COMMERCIAL | 201 | 149,805,514 | 300,342,561 | 11.94% |
| 105 | INDUSTRIAL | 301 | 18,887,600 | 37,775,200 | 1.50% |
| 26,874 | RESIDENTIAL | 401 | 1,032,125,880 | 2,074,350,817 | 82.47% |
| 0 | TIMBER CUT-OVER | 501 | 0 | 0 | 0.00% |
| 0 | DEVELOPMENTAL | 601 | 0 | 0 | 0.00% |
| 29,483 | TOTAL REAL | | 1,251,991,094 | 2,515,345,739 | 100.00% |

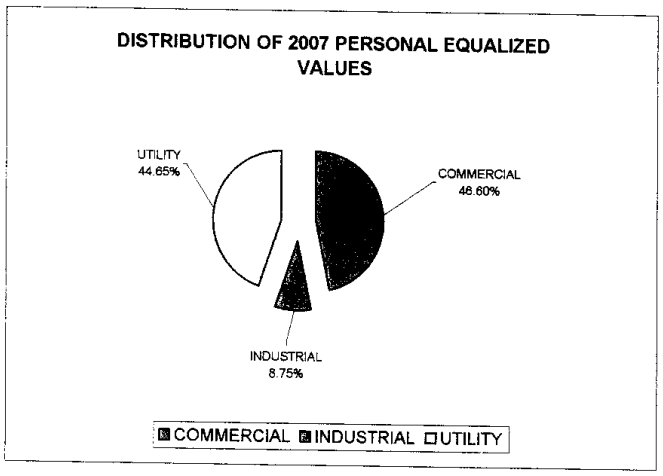
REAL PERCENT OF COUNTY TOTAL: 95.60%

| NUMBER OF PARCELS | PERSONAL PROPERTY TOTALS | CLASS NUMBER | EQUALIZED VALUES | TRUE CASH VALUE | % OF TOTAL |
|---|---|---|---|---|---|
| 0 | AGRICULTURAL | 151 | 0 | 0 | 0.00% |
| 1314 | COMMERCIAL | 251 | 26,804,280 | 53,608,560 | 46.49% |
| 18 | INDUSTRIAL | 351 | 5,681,600 | 11,363,200 | 9.85% |
| 0 | RESIDENTIAL | 451 | 0 | 0 | 0.00% |
| 64 | UTILITY | 551 | 25,175,700 | 50,351,400 | 43.66% |
| 1,396 | TOTAL PERSONAL | | 57,661,580 | 115,323,160 | 100.00% |

PERSONAL PERCENT OF COUNTY TOTAL: 4.40%

| | | | | | |
|---|---|---|---|---|---|
| 30879 | GRAND TOTALS: | | 1,309,652,674 | 2,630,668,899 | 100.00% |


DISTRIBUTION OF 2007 REAL EQUALIZED VALUES
AGRICULTURAL 4.04%
INDUSTRIAL 1.56%
COMMERCIAL 12.50%
RESIDENTIAL 81.90%
AGRICULTURAL COMMERCIAL RESIDENTIAL INDUSTRIAL


DISTRIBUTION OF 2007 PERSONAL EQUALIZED VALUES
UTILITY 44.65%
COMMERCIAL 46.60%
INDUSTRIAL 8.75%
COMMERCIAL INDUSTRIAL UTILITY

CO.EQL/PG15/07
10-May-07

**YEAR: 2007**

## CHIPPEWA COUNTY EQUALIZATION REPORT
## SCHOOL DISTRICT EQUALIZED VALUES BY TOWNSHIP

| TOWNSHIP OR CITY | BRIMLEY AREA DIST 17 140 | DETOUR AREA DIST 17 050 | PICKFORD DIST 17 090 | LES CHENEAUX DIST 49 040 | RUDYARD DIST 17 110 | SAULT AREA DIST 17 010 | TAHQUAMENON DIST 48 040 | WHITEFISH DIST 17 160 | TOTALS | TOWNSHIP OR CITY |
|---|---|---|---|---|---|---|---|---|---|---|
| BAY MILLS<br>BRUCE | 68,636,000 | | 1,175,000 | | | 78,522,650 | | | 68,636,000<br>79,697,650 | BAY MILLS<br>BRUCE |
| CHIPPEWA<br>DAFTER | 10,576,000<br>9,292,200 | | | | 6,980,600 | 22,681,400 | | | 10,576,000<br>38,954,200 | CHIPPEWA<br>DAFTER |
| DETOUR<br>DRUMMOND ISL | | 71,048,859<br>159,935,490 | | | | | | | 71,048,859<br>159,935,490 | DETOUR<br>DRUMMOND ISL |
| HULBERT<br>KINROSS | | | | | 52,789,700 | | 13,179,580 | | 13,179,580<br>52,789,700 | HULBERT<br>KINROSS |
| PICKFORD<br>RABER | | 25,036,900 | 59,135,500<br>23,958,900 | 136,800 | | | | | 59,135,500<br>49,132,600 | PICKFORD<br>RABER |
| RUDYARD<br>SOO | | | | | 43,996,000 | 111,885,500 | | | 43,996,000<br>111,885,500 | RUDYARD<br>SOO |
| SUGAR ISL<br>SUPERIOR | 49,583,295 | | | | | 50,277,700 | | | 50,277,700<br>49,583,295 | SUGAR ISL<br>SUPERIOR |
| TROUT LAKE<br>WHITEFISH | | | | | 34,522,300 | | | 107,151,200 | 34,522,300<br>107,151,200 | TROUT LAKE<br>WHITEFISH |
| TOTAL TWPS | 138,087,495 | 256,021,249 | 84,269,400 | 136,800 | 138,288,600 | 263,367,250 | 13,179,580 | 107,151,200 | 1,000,501,574 | TOTAL TWPS |
| CITY OF SOO | | | | | | 309,151,100 | | | 309,151,100 | CITY OF SOO |
| **GRAND TOTALS** | **138,087,495** | **256,021,249** | **84,269,400** | **136,800** | **138,288,600** | **572,518,350** | **13,179,580** | **107,151,200** | **1,309,652,674** | **GRAND TOTALS** |

CERTIFIED 5/10/2007 Sharon H. Kennedy
SHARON H KENNEDY, EQUALIZATION DIRECTOR

CO.EQL/PG14/07
10-May-07

**YEAR: 2007**

**FINAL**

# CHIPPEWA COUNTY EQUALIZATION REPORT
## SCHOOL DISTRICT TAXABLE VALUES BY TOWNSHIP

| TOWNSHIP OR CITY | BRIMLEY AREA DIST 17 140 | DETOUR AREA DIST 17 050 | PICKFORD DIST 17 090 | LES CHENEAUX DIST 49 040 | RUDYARD DIST 17 110 | SAULT AREA DIST 17 010 | TAHQUAMENON DIST 48 040 | WHITEFISH DIST 17 160 | TOTALS | TOWNSHIP OR CITY |
|---|---|---|---|---|---|---|---|---|---|---|
| BAY MILLS<br>BRUCE | 42,411,700 | | 714,993 | | | 56,304,769 | | | 42,411,700<br>57,019,762 | BAY MILLS<br>BRUCE |
| CHIPPEWA<br>DAFTER | 6,943,300<br>6,584,000 | | | | 5,362,100 | 18,609,400 | | | 6,943,300<br>30,555,500 | CHIPPEWA<br>DAFTER |
| DETOUR<br>DRUMMOND ISL | | 44,446,883<br>97,027,457 | | | | | | | 44,446,883<br>97,027,457 | DETOUR<br>DRUMMOND ISL |
| HULBERT<br>KINROSS | | | | | 41,662,131 | | 7,011,125 | | 7,011,125<br>41,662,131 | HULBERT<br>KINROSS |
| PICKFORD<br>RABER | | 16,907,900 | 40,483,255<br>14,462,700 | 109,200 | | | | | 40,483,255<br>31,479,800 | PICKFORD<br>RABER |
| RUDYARD<br>SOO | | | | | 30,528,658 | 92,726,500 | | | 30,528,658<br>92,726,500 | RUDYARD<br>SOO |
| SUGAR ISL<br>SUPERIOR | 35,033,981 | | | | | 32,911,605 | | | 32,911,605<br>35,033,981 | SUGAR ISL<br>SUPERIOR |
| TROUT LAKE<br>WHITEFISH | | | | | 22,213,500 | | | 55,852,053 | 22,213,500<br>55,852,053 | TROUT LAKE<br>WHITEFISH |
| TOTAL TWPS | 90,972,981 | 158,382,240 | 55,660,948 | 109,200 | 99,766,389 | 200,552,274 | 7,011,125 | 55,852,053 | 668,307,210 | TOTAL TWPS |
| CITY OF SOO | | | | | | 276,948,746 | | | 276,948,746 | CITY OF SOO |
| **GRAND TOTALS** | **90,972,981** | **158,382,240** | **55,660,948** | **109,200** | **99,766,389** | **477,501,020** | **7,011,125** | **55,852,053** | **945,255,956** | **GRAND TOTALS** |

CERTIFIED 5/10/2007 Sharon H. Kennedy
SHARON H KENNEDY, EQUALIZATION DIRECTOR

CO.EQL/PG16

10-May-07

# YEAR: 2007

FINAL

## CHIPPEWA COUNTY EQUALIZATION REPORT
## SCHOOL DISTRICT TAXABLE VALUES

| STATE SCHOOL CODE | SCHOOL DISTRICT | 2006 | 2007 | AMOUNT OF INCREASE OR (DECREASE) | PERCENT CHANGE |
|---|---|---|---|---|---|
| 17140 | BRIMLEY AREA | 85,665,158 | 90,972,981 | 5,307,823 | 6.20% |
| 17050 | DETOUR AREA | 149,648,018 | 158,382,240 | 8,734,222 | 5.84% |
| 17090 | PICKFORD AREA | 52,746,036 | 55,660,948 | 2,914,912 | 5.53% |
| 17110 | RUDYARD AREA | 93,793,035 | 99,766,389 | 5,973,354 | 6.37% |
| 17010 | SAULT AREA | 456,648,429 | 477,501,020 | 20,852,591 | 4.57% |
| 48040 | TAHQUAMENON | 6,703,866 | 7,011,125 | 307,259 | 4.58% |
| 17160 | WHITEFISH | 51,901,222 | 55,852,053 | 3,950,831 | 7.61% |
| 49040 | LES CHENEAUX | 106,600 | 109,200 | 2,600 | 2.44% |
| 17000 | EASTERN U P ISD | 897,212,364 | 945,255,956 | 48,043,592 | 5.35% |

CO.EQL/PG13/07
10-May-07

**YEAR: 2007**

FINAL **DNR-PILT-"513" ROLL**

## CHIPPEWA COUNTY EQUALIZATION REPORT
## SCHOOL DISTRICT TAXABLE VALUES BY TOWNSHIP FOR "513" ROLL (DNR-PILT PROPERTIES)

| TOWNSHIP OR CITY | BRIMLEY AREA DIST 17 140 | DETOUR AREA DIST 17 050 | PICKFORD DIST 17 090 | LES CHENEAUX DIST 49 040 | RUDYARD DIST 17 110 | SAULT AREA DIST 17 010 | TAHQUAMENON DIST 48 040 | WHITEFISH DIST 17 160 | TOTALS | TOWNSHIP OR CITY |
|---|---|---|---|---|---|---|---|---|---|---|
| BAY MILLS<br>BRUCE | 47,900 | | | | | 577,891 | | | 47,900<br>577,891 | BAY MILLS<br>BRUCE |
| CHIPPEWA<br>DAFTER | 208,000 | | | | 8,300 | | | | 208,000<br>8,300 | CHIPPEWA<br>DAFTER |
| DETOUR<br>DRUMMOND ISL | | 462,050<br>2,526,800 | | | | | | | 462,050<br>2,526,800 | DETOUR<br>DRUMMOND ISL |
| HULBERT<br>KINROSS | | | | | 21,667 | | 732,000 | | 732,000<br>21,667 | HULBERT<br>KINROSS |
| PICKFORD<br>RABER | | 2,481,900 | 256,552<br>1,189,700 | | | | | | 256,552<br>3,671,600 | PICKFORD<br>RABER |
| RUDYARD<br>SOO | | | | | 34,207 | 13,800 | | | 34,207<br>13,800 | RUDYARD<br>SOO |
| SUGAR ISL<br>SUPERIOR | 14,142 | | | | | | | | 0<br>14,142 | SUGAR ISL<br>SUPERIOR |
| TROUT LAKE<br>WHITEFISH | | | | | 5,000 | | | 3,190,137 | 5,000<br>3,190,137 | TROUT LAKE<br>WHITEFISH |
| TOTAL TWPS | 270,042 | 5,470,750 | 1,446,252 | 0 | 69,174 | 591,691 | 732,000 | 3,190,137 | 11,770,046 | TOTAL TWPS |
| CITY OF SOO | | | | | | 10,431 | | | 10,431 | CITY OF SOO |
| **GRAND TOTALS** | **270,042** | **5,470,750** | **1,446,252** | **0** | **69,174** | **602,122** | **732,000** | **3,190,137** | **11,780,477** | **GRAND TOTALS** |

CERTIFIED 5/10/2007 Sharon H. Kennedy
SHARON H KENNEDY, EQUALIZATION DIRECTOR

18

CO.EQL/PG17/07

5/4/2007

YEAR: 2007

FINAL

# CHIPPEWA COUNTY EQUALIZATION REPORT
## DETAIL OF EQUALIZED AND TAXABLE VALUES BY CLASS AND TOWNSHIP

### EQUALIZED VALUES: REAL PROPERTY

| UNIT NAME | AGRICULTURAL | COMMERCIAL | INDUSTRIAL | RESIDENTIAL | TC & DEVEL | TOTAL REAL VALUES |
|---|---|---|---|---|---|---|
| BAY MILLS | 0 | 803,800 | 0 | 66,408,900 | 0 | 67,212,700 |
| BRUCE | 14,164,900 | 2,348,750 | 0 | 61,511,300 | 0 | 78,024,950 |
| CHIPPEWA | 0 | 857,800 | 0 | 9,148,900 | 0 | 10,006,700 |
| DAFTER | 5,838,300 | 3,059,300 | 1,183,400 | 25,940,100 | 0 | 36,021,100 |
| DETOUR | 0 | 2,145,759 | 472,900 | 66,693,900 | 0 | 69,312,559 |
| DRUMMOND ISL | 0 | 5,442,105 | 1,578,100 | 150,204,385 | 0 | 157,224,590 |
| HULBERT | 0 | 672,400 | 0 | 12,282,700 | 0 | 12,955,100 |
| KINROSS | 2,068,300 | 3,914,100 | 1,513,100 | 40,264,400 | 0 | 47,759,900 |
| PICKFORD | 10,474,800 | 3,228,600 | 0 | 43,871,000 | 0 | 57,574,400 |
| RABER | 3,576,300 | 1,545,900 | 0 | 42,647,800 | 0 | 47,770,000 |
| RUDYARD | 8,618,000 | 2,863,700 | 0 | 29,933,300 | 0 | 41,415,000 |
| SOO | 3,332,200 | 12,692,200 | 2,169,800 | 87,775,500 | 0 | 105,969,700 |
| SUGAR ISLAND | 0 | 632,600 | 0 | 48,874,100 | 0 | 49,506,700 |
| SUPERIOR | 3,099,300 | 7,859,200 | 0 | 35,967,395 | 0 | 46,925,895 |
| TROUT LAKE | 0 | 1,628,400 | 20,000 | 32,101,000 | 0 | 33,749,400 |
| WHITEFISH | 0 | 3,969,900 | 0 | 101,984,300 | 0 | 105,954,200 |
| CITY OF SAULT | 0 | 96,141,000 | 11,950,300 | 176,516,900 | 0 | 284,608,200 |
| TOTALS: | 51,172,100 | 149,805,514 | 18,887,600 | 1,032,125,880 | 0 | 1,251,991,094 |

### EQUALIZED VALUES: PERSONAL PROPERTY:

| COMMERCIAL | INDUSTRIAL | RESIDENTIAL | UTILITY | TOTAL PERSONAL | GRAND TOTALS |
|---|---|---|---|---|---|
| 449,500 | 0 | 0 | 973,800 | 1,423,300 | 68,636,000 |
| 667,200 | 0 | 0 | 1,005,500 | 1,672,700 | 79,697,650 |
| 190,700 | 0 | 0 | 378,600 | 569,300 | 10,576,000 |
| 1,031,700 | 94,600 | 0 | 1,806,800 | 2,933,100 | 38,954,200 |
| 307,200 | 0 | 0 | 1,429,100 | 1,736,300 | 71,048,859 |
| 732,500 | 1,042,400 | 0 | 936,000 | 2,710,900 | 159,935,490 |
| 36,680 | 0 | 0 | 187,800 | 224,480 | 13,179,580 |
| 2,008,200 | 1,363,500 | 0 | 1,658,100 | 5,029,800 | 52,789,700 |
| 541,700 | 0 | 0 | 1,019,400 | 1,561,100 | 59,135,500 |
| 433,000 | 0 | 0 | 929,600 | 1,362,600 | 49,132,600 |
| 597,600 | 0 | 0 | 1,983,400 | 2,581,000 | 43,996,000 |
| 3,598,000 | 0 | 0 | 2,317,800 | 5,915,800 | 111,885,500 |
| 191,900 | 0 | 0 | 579,100 | 771,000 | 50,277,700 |
| 1,337,500 | 0 | 0 | 1,319,900 | 2,657,400 | 49,583,295 |
| 108,100 | 0 | 0 | 664,800 | 772,900 | 34,522,300 |
| 506,300 | 0 | 0 | 690,700 | 1,197,000 | 107,151,200 |
| 14,066,500 | 3,181,100 | 0 | 7,295,300 | 24,542,900 | 309,151,100 |
| 26,804,280 | 5,681,600 | | 25,175,700 | 57,661,580 | 1,309,652,674 |

### TAXABLE VALUES: REAL PROPERTY:

| UNIT NAME | AGRICULTURAL | COMMERCIAL | INDUSTRIAL | RESIDENTIAL | TC & DEVEL | TOTAL REAL VALUES |
|---|---|---|---|---|---|---|
| BAY MILLS | 0 | 466,600 | 0 | 40,521,800 | 0 | 40,988,400 |
| BRUCE | 8,405,329 | 1,789,392 | 0 | 45,152,341 | 0 | 55,347,062 |
| CHIPPEWA | 0 | 668,000 | 0 | 5,706,000 | 0 | 6,374,000 |
| DAFTER | 2,918,700 | 2,622,100 | 1,037,000 | 21,044,600 | 0 | 27,622,400 |
| DETOUR | 0 | 1,825,500 | 472,900 | 40,412,283 | 0 | 42,710,683 |
| DRUMMOND ISL | 0 | 4,595,649 | 1,558,400 | 88,162,508 | 0 | 94,316,557 |
| HULBERT | 0 | 468,554 | 0 | 6,318,141 | 0 | 6,786,695 |
| KINROSS | 1,088,034 | 3,633,460 | 1,381,175 | 30,529,662 | 0 | 36,632,331 |
| PICKFORD | 5,515,118 | 2,630,997 | 0 | 30,776,040 | 0 | 38,922,155 |
| RABER | 1,909,900 | 1,056,900 | 0 | 27,150,400 | 0 | 30,117,200 |
| RUDYARD | 4,830,421 | 2,476,751 | 0 | 20,640,486 | 0 | 27,947,658 |
| SOO | 1,608,400 | 11,471,300 | 1,398,500 | 72,332,500 | 0 | 86,810,700 |
| SUGAR ISLAND | 0 | 443,574 | 0 | 31,697,031 | 0 | 32,140,605 |
| SUPERIOR | 1,518,184 | 7,178,661 | | 23,679,736 | 0 | 32,376,581 |
| TROUT LAKE | 0 | 1,484,000 | 7,500 | 19,949,100 | 0 | 21,440,600 |
| WHITEFISH | 0 | 3,536,300 | 0 | 51,118,753 | 0 | 54,655,053 |
| CITY OF SAULT | 0 | 90,135,536 | 11,941,720 | 150,328,590 | 0 | 252,405,846 |
| TOTALS: | 27,794,086 | 136,483,274 | 17,797,195 | 705,519,971 | 0 | 887,594,526 |

### TAXABLE VALUES: PERSONAL PROPERTY:

| COMMERCIAL | INDUSTRIAL | RESIDENTIAL | UTILITY | TOTAL PERSONAL | GRAND TOTALS |
|---|---|---|---|---|---|
| 449,500 | 0 | 0 | 973,800 | 1,423,300 | 42,411,700 |
| 667,200 | 0 | 0 | 1,005,500 | 1,672,700 | 57,019,762 |
| 190,700 | 0 | 0 | 378,600 | 569,300 | 6,943,300 |
| 1,031,700 | 94,600 | 0 | 1,806,800 | 2,933,100 | 30,555,500 |
| 307,100 | 0 | 0 | 1,429,100 | 1,736,200 | 44,446,883 |
| 732,500 | 1,042,400 | 0 | 936,000 | 2,710,900 | 97,027,457 |
| 36,630 | 0 | 0 | 187,800 | 224,430 | 7,011,125 |
| 2,008,200 | 1,363,500 | 0 | 1,658,100 | 5,029,800 | 41,662,131 |
| 541,700 | 0 | 0 | 1,019,400 | 1,561,100 | 40,483,255 |
| 433,000 | 0 | 0 | 929,600 | 1,362,600 | 31,479,800 |
| 597,600 | 0 | 0 | 1,983,400 | 2,581,000 | 30,528,658 |
| 3,598,000 | 0 | 0 | 2,317,800 | 5,915,800 | 92,726,500 |
| 191,900 | 0 | 0 | 579,100 | 771,000 | 32,911,605 |
| 1,337,500 | 0 | 0 | 1,319,900 | 2,657,400 | 35,033,981 |
| 108,100 | 0 | 0 | 664,800 | 772,900 | 22,213,500 |
| 506,300 | 0 | 0 | 690,700 | 1,197,000 | 55,852,053 |
| 14,066,500 | 3,181,100 | 0 | 7,295,300 | 24,542,900 | 276,948,746 |
| 26,804,130 | 5,681,600 | 0 | 25,175,700 | 57,661,430 | 945,255,956 |

Michigan Department of Treasury
L4028
DISTRIBUTION: STC

Issued under MCL 211.34d & 211.150
Filing is mandatory. Failure to file is punishable under MCL 211.119

COUNTY: CHIPPEWA
YEAR: 2007
DATE: 25-May-07
FORM: L-4028 IC
CPI: 1.037

LUCE, MACKINAC & SCHOOLCRAFT
EQUALIZATION DIRECTORS

TAXING UNITS IN COUNTY
CHIPPEWA COUNTY TREASURER

| CODE NUMBER | TAXING UNIT | 2006 TAXABLE VALUE | 2007 TAXABLE VALUE | LOSSES TAXABLE VALUE | ADDITIONS TAXABLE VALUE | CURRENT MILLAGE REDUCTION FRACTION HEADLEE**** | TRUTH IN TAXATION FRACTION BTRF | TRUTH IN ASSESSING FRACTION |
|---|---|---|---|---|---|---|---|---|
| *TOWNSHIPS:* | | | | | | | | |
| 17-001 | BAY MILLS | 39,904,800 | 42,411,700 | 418,465 | 1,124,400 | 0.9918 | 1.0000 | 1.00000 |
| 17-002 | BRUCE | 53,242,492 | 57,019,762 | 240,317 | 1,423,350 | 0.9886 | 0.9533 | 1.00000 |
| 17-003 | CHIPPEWA | 6,670,200 | 6,943,300 | 68,630 | 175,900 | 1.0000 | 0.9755 | 1.00000 |
| 17-004 | DAFTER | 28,960,100 | 30,555,500 | 272,441 | 857,500 | 1.0000 | 0.9660 | 1.00000 |
| 17-005 | DETOUR | 42,196,600 | 44,446,883 | 195,692 | 987,869 | 1.0000 | 0.9664 | 1.00000 |
| 17-006 | DRUMMOND ISL | 91,425,018 | 97,027,457 | 200,589 | 1,125,295 | 0.9864 | 0.9512 | 0.99370 |
| 17-007 | HULBERT | 6,703,866 | 7,011,125 | 47,722 | 63,680 | 0.9935 | 0.9581 | 1.00000 |
| 17-008 | KINROSS | 39,128,876 | 41,662,131 | 812,527 | 2,826,343 | 1.0000 | 0.9866 | 1.00000 |
| 17-009 | PICKFORD | 38,310,789 | 40,483,255 | 139,597 | 798,600 | 0.9975 | 0.9619 | 1.00000 |
| 17-010 | RABER | 29,933,500 | 31,479,800 | 407,979 | 721,200 | 0.9954 | 0.9599 | 1.00000 |
| 17-011 | RUDYARD | 28,777,159 | 30,528,658 | 155,923 | 677,900 | 0.9943 | 0.9588 | 1.00000 |
| 17-012 | SOO | 87,225,700 | 92,726,500 | 619,101 | 2,829,350 | 0.9990 | 0.9634 | 1.00000 |
| 17-013 | SUGAR ISLAND | 30,377,946 | 32,911,605 | 165,703 | 914,400 | 0.9792 | 0.9442 | 1.00000 |
| 17-014 | SUPERIOR | 32,990,658 | 35,033,981 | 141,610 | 674,700 | 0.9914 | 0.9560 | 1.00000 |
| 17-015 | TROUT LAKE | 20,675,000 | 22,213,500 | 16,781 | 350,100 | 0.9798 | 0.9449 | 1.00000 |
| 17-016 | WHITEFISH | 51,901,222 | 55,852,053 | 111,410 | 755,200 | 0.9748 | 0.9400 | 1.00000 |
| *CITIES & VILLAGES:* | | | | | | | | |
| 17-041 | DETOUR VLG* | 14,574,900 | 15,545,000 | 115,956 | 411,869 | 0.9908 | 0.9554 | N/A |
| 17-051 | CITY OF SOO | 268,788,438 | 276,948,746 | 5,048,980 | 6,860,277 | 1.0000 | 0.9765 | 1.00000 |
| *COUNTY:* | | | | | | | | |
| 17-000 | CHIPPEWA CO. | 897,212,364 | 945,255,956 | 9,063,467 | 23,166,064 | 0.9988 | 0.9632 | N/A |

***SCHOOL DIST INFO & FRACTIONS RELATIVE TO NON-HOMESTEAD & NON QUALIFIED AG PARCELS ONLY*****

| | | PREV TAXABLE NON-HOMESTEAD NONQUAL AG | CURR TAXABLE NON-HOMESTEAD NON-QUAL AG | LOSSES NON-HOMESTEAD NON-QUAL AG | ADDITIONS NON-HOMESTEAD NON-QUAL AG | HEADLEE | BTRF |
|---|---|---|---|---|---|---|---|
| 17010 | SAULT | 214,695,749 | 224,917,008 | 4,640,484 | 8,697,147 | 1.0000 | 0.9715 |
| 17050 | DETOUR | 93,404,764 | 97,949,732 | 465,626 | 1,881,826 | 1.0000 | 0.9674 |
| 17090 | PICKFORD*** | 25,108,633 | 26,434,852 | 387,552 | 772,427 | 0.9990 | 0.9633 |
| 17110 | RUDYARD*** | 46,032,530 | 49,640,848 | 972,520 | 3,260,503 | 1.0000 | 0.9715 |
| 17140 | BRIMLEY | 44,959,785 | 48,306,401 | 587,348 | 1,629,600 | 0.9858 | 0.9506 |
| 17160 | WHITEFISH | 38,582,721 | 41,455,068 | 111,410 | 646,100 | 0.9776 | 0.9427 |
| 48040 | TAHQUAMENON** | 147,640,504 | 157,734,616 | 1,736,851 | 3,677,070 | 0.9821 | 0.9471 |
| 49040 | LES CHENEAUX** | 118,148,758 | 126,676,052 | 657,110 | 1,957,617 | 0.9769 | 0.9421 |

***SCHOOL DIST INFORMATION RELATIVE TO ALL PROPERTIES IN DISTRICT*******

| | | PREV TAXABLE | CURR TAXABLE | LOSSES | ADDITIONS | HEADLEE | BTRF |
|---|---|---|---|---|---|---|---|
| 17010 | SAULT | 456,648,429 | 477,501,020 | 6,256,679 | 12,542,677 | 1.0000 | 0.9687 |
| 17050 | DETOUR | 149,648,018 | 158,382,240 | 639,830 | 2,557,364 | 0.9916 | 0.9563 |
| 17090 | PICKFORD** | 64,801,437 | 68,524,562 | 450,791 | 1,418,554 | 0.9944 | 0.9589 |
| 17110 | RUDYARD** | 98,201,203 | 104,405,980 | 1,107,447 | 3,981,339 | 1.0000 | 0.9668 |
| 17140 | BRIMLEY | 85,665,158 | 90,972,981 | 638,701 | 2,209,900 | 0.9933 | 0.9579 |
| 17160 | WHITEFISH | 51,901,222 | 55,852,053 | 111,410 | 755,200 | 0.9748 | 0.9400 |
| 48040 | TAHQUAMENON** | 239,347,572 | 252,809,097 | 2,037,403 | 4,610,970 | 0.9915 | 0.9561 |
| 49040 | LES CHENEAUX** | 179,972,616 | 191,497,309 | 787,071 | 2,438,143 | 0.9828 | 0.9478 |
| 17000 | EUP ISD *** | 1,870,609,229 | 1,976,833,078 | 16,873,026 | 45,080,491 | 0.9951 | 0.9596 |

*DETOUR VILLAGE FIGURES ARE ALSO INCLUDED IN DETOUR TOWNSHIP'S FIGURES
***THESE ARE INTERCOUNTY SCHOOL DISTRICTS WHICH EXTEND INTO ONE OR MORE COUNTIES; FIGURES SHOWN DO INCLUDE OTHER COUNTIES' TOTALS***
***EUP ISD COVERS ALL OF CHIPPEWA, LUCE, & MACKINAC, TOGETHER WITH THE TAHQUAMENON AREA SCHOOL DISTRICT OF SCHOOLCRAFT COUNTY

CERTIFIED BY:

Sharon H. Kennedy

SHARON H. KENNEDY, CHIPPEWA COUNTY EQUALIZATION DIRECTOR

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT
DETAIL OF TAXABLE VALUE CHANGES

FINAL:

COUNTY: **CHIPPEWA**
YEAR: **2007**
DATE: **25-May-07**
FORM: **FINAL TAXABLE VALUE ANALYSIS**
CPI: **1.037**

| CODE NUMBER | TAXING UNIT | 2006 TAXABLE VALUE | 2007 TAXABLE VALUE | LOSSES TAXABLE VALUE | ADDITIONS TAXABLE VALUE | DIFFERENCE PREV TV & CURR TV | PERCENT CHANGE TV/PREV TV | NET ADDITIONS | PERCENT NET ADDNS/ TV GROWTH | 2007 EQUALIZED VALUE | RATIO TV/EQ | CODE NUMBER UNIT |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***TOWNSHIPS:*** | | | | | | | | | | | | |
| 17-001 | BAY MILLS | 39,904,800 | 42,411,700 | 418,465 | 1,124,400 | 2,506,900 | 6.28% | 705,935 | 28.16% | 54,699,700 | 77.54% | 17-001 |
| 17-002 | BRUCE | 53,242,492 | 57,019,762 | 240,317 | 1,423,350 | 3,777,270 | 7.09% | 1,183,033 | 31.32% | 71,458,400 | 79.79% | 17-002 |
| 17-003 | CHIPPEWA | 6,670,200 | 6,943,300 | 68,630 | 175,900 | 273,100 | 4.09% | 107,270 | 39.28% | 9,549,400 | 72.71% | 17-003 |
| 17-004 | DAFTER | 28,960,100 | 30,555,500 | 272,441 | 857,500 | 1,595,400 | 5.51% | 585,059 | 36.67% | 36,519,100 | 83.67% | 17-004 |
| 17-005 | DETOUR | 42,196,600 | 44,446,883 | 195,692 | 987,869 | 2,250,283 | 5.33% | 792,177 | 35.20% | 61,689,350 | 72.05% | 17-005 |
| 17-006 | DRUMMOND ISL | 91,425,018 | 97,027,457 | 200,589 | 1,125,295 | 5,602,439 | 6.13% | 924,706 | 16.51% | 184,997,440 | 52.45% | 17-006 |
| 17-007 | HULBERT | 6,703,866 | 7,011,125 | 47,722 | 63,680 | 307,259 | 4.58% | 15,958 | 5.19% | 13,329,914 | 52.60% | 17-007 |
| 17-008 | KINROSS | 39,128,876 | 41,662,131 | 812,527 | 2,826,343 | 2,533,255 | 6.47% | 2,013,816 | 79.50% | 43,216,400 | 96.40% | 17-008 |
| 17-009 | PICKFORD | 38,310,789 | 40,483,255 | 139,597 | 798,600 | 2,172,466 | 5.67% | 659,003 | 30.33% | 53,632,760 | 75.48% | 17-009 |
| 17-010 | RABER | 29,933,500 | 31,479,800 | 407,979 | 721,200 | 1,546,300 | 5.17% | 313,221 | 20.26% | 48,550,300 | 64.84% | 17-010 |
| 17-011 | RUDYARD | 28,777,159 | 30,528,658 | 155,923 | 677,900 | 1,751,499 | 6.09% | 521,977 | 29.80% | 36,972,300 | 82.57% | 17-011 |
| 17-012 | SOO | 87,225,700 | 92,726,500 | 619,101 | 2,829,350 | 5,500,800 | 6.31% | 2,210,249 | 40.18% | 103,131,000 | 89.91% | 17-012 |
| 17-013 | SUGAR ISLAND | 30,377,946 | 32,911,605 | 165,703 | 914,400 | 2,533,659 | 8.34% | 748,697 | 29.55% | 47,051,510 | 69.95% | 17-013 |
| 17-014 | SUPERIOR | 32,990,658 | 35,033,981 | 141,610 | 674,700 | 2,043,323 | 6.19% | 533,090 | 26.09% | 41,626,765 | 84.16% | 17-014 |
| 17-015 | TROUT LAKE | 20,675,000 | 22,213,500 | 16,781 | 350,100 | 1,538,500 | 7.44% | 333,319 | 21.67% | 29,801,400 | 74.54% | 17-015 |
| 17-016 | WHITEFISH | 51,901,222 | 55,852,053 | 111,410 | 755,200 | 3,950,831 | 7.61% | 643,790 | 16.30% | 109,972,780 | 50.79% | 17-016 |
| ***CITIES & VILLAGES:*** | | | | | | | | | | | | |
| 17-041 | DETOUR VLG* | 14,574,900 | 15,545,000 | 115,956 | 411,869 | 970,100 | 6.66% | 295,913 | 30.50% | 20,185,650 | 77.01% | 17-041 |
| 17-051 | CITY OF SOO | 268,788,438 | 276,948,746 | 5,048,980 | 6,860,277 | 8,160,308 | 3.04% | 1,811,297 | 22.20% | 286,837,500 | 96.55% | 17-051 |
| ***COUNTY:*** | | | | | | | | | | | | |
| 17-000 | CHIPPEWA CO. | 897,212,364 | 945,255,956 | 9,063,467 | 23,166,064 | 48,043,592 | 5.35% | 14,102,597 | 29.35% | 1,233,036,019 | 76.66% | 17-000 |

TAXABLE/
EQUALIZED
VALUE
MULTIPLIER 1.3045

CO EQU/PG20/7
2-Apr-07

**YEAR: 2007**

## CHIPPEWA COUNTY EQUALIZATION REPORT

### TEN YEAR SUMMARY OF COUNTY EQUALIZED VALUES

| TOWNSHIP/CITY | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | TOWNSHIP/CITY |
|---|---|---|---|---|---|---|---|---|---|---|---|
| BAY MILLS | 25,719,850 | 29,262,950 | 33,547,300 | 38,414,300 | 42,787,900 | 48,873,800 | 51,621,400 | 54,699,700 | 61,147,200 | 68,636,000 | BAY MILLS |
| BRUCE | 39,881,980 | 45,140,136 | 49,780,060 | 51,332,622 | 55,459,800 | 61,281,570 | 65,626,578 | 71,458,400 | 76,599,365 | 79,697,650 | BRUCE |
| CHIPPEWA | 3,993,731 | 5,012,156 | 5,681,836 | 6,009,363 | 6,282,200 | 8,072,500 | 8,831,700 | 9,549,400 | 9,693,100 | 10,576,000 | CHIPPEWA |
| DAFTER | 21,085,700 | 22,834,900 | 25,650,100 | 26,541,800 | 27,758,600 | 30,966,100 | 34,733,700 | 36,519,100 | 38,107,000 | 38,954,200 | DAFTER |
| DETOUR | 31,755,050 | 35,582,500 | 39,214,754 | 44,022,150 | 45,358,300 | 53,573,100 | 58,726,950 | 61,689,350 | 67,672,909 | 71,048,859 | DETOUR |
| DRUMMOND ISLAND | 71,614,741 | 77,530,900 | 83,972,237 | 96,546,037 | 115,117,672 | 143,874,335 | 171,150,290 | 184,997,440 | 157,795,033 | 159,935,490 | DRUMMOND ISLAND |
| HULBERT | 6,405,685 | 6,583,439 | 7,397,004 | 7,896,374 | 8,870,293 | 10,037,317 | 12,368,156 | 13,329,914 | 12,489,936 | 13,179,580 | HULBERT |
| KINROSS | 34,988,165 | 33,966,950 | 35,565,050 | 36,525,450 | 38,450,400 | 41,145,000 | 41,338,750 | 43,216,400 | 47,350,663 | 52,789,700 | KINROSS |
| PICKFORD | 28,836,783 | 30,374,407 | 32,606,498 | 34,823,447 | 39,315,977 | 44,787,304 | 51,706,281 | 53,632,760 | 57,136,260 | 59,135,500 | PICKFORD |
| RABER | 21,773,346 | 22,072,896 | 25,940,125 | 31,226,750 | 34,525,800 | 41,887,300 | 46,512,600 | 48,550,300 | 47,856,300 | 49,132,600 | RABER |
| RUDYARD | 21,765,016 | 23,512,888 | 26,182,973 | 26,590,138 | 27,660,738 | 29,890,693 | 33,481,042 | 36,972,300 | 39,340,900 | 43,996,000 | RUDYARD |
| SOO | 61,265,800 | 63,345,700 | 69,018,900 | 76,070,900 | 81,901,200 | 87,971,800 | 97,109,100 | 103,131,000 | 105,836,900 | 111,885,500 | SOO |
| SUGAR ISLAND | 24,318,112 | 25,791,752 | 29,487,836 | 33,857,828 | 36,702,544 | 41,780,060 | 47,561,820 | 47,051,510 | 46,545,900 | 50,277,700 | SUGAR ISLAND |
| SUPERIOR | 22,626,787 | 26,645,149 | 28,291,875 | 31,807,398 | 34,157,182 | 37,861,320 | 39,949,730 | 41,626,765 | 45,613,295 | 49,583,295 | SUPERIOR |
| TROUT LAKE | 15,139,200 | 16,054,550 | 17,377,600 | 20,134,500 | 23,675,200 | 26,180,700 | 27,327,400 | 29,801,400 | 33,477,500 | 34,522,300 | TROUT LAKE |
| WHITEFISH | 43,433,964 | 47,649,532 | 52,251,433 | 57,328,518 | 64,639,271 | 77,234,950 | 92,180,824 | 109,972,780 | 97,929,400 | 107,151,200 | WHITEFISH |
| CITY OF S S MARIE | 239,010,208 | 244,257,710 | 251,239,310 | 260,155,270 | 259,352,670 | 264,172,120 | 271,003,200 | 286,837,500 | 303,422,900 | 309,151,100 | CITY OF S S MARIE |
| **GRAND TOTALS** | 713,614,118 | 755,618,515 | 813,204,891 | 879,282,845 | 942,015,747 | 1,049,589,969 | 1,151,229,521 | 1,233,036,019 | 1,248,014,561 | 1,309,652,674 | **GRAND TOTALS** |
| **DOLLAR CHANGE EACH YEAR** | 69,211,249 | 42,004,397 | 57,586,376 | 66,077,954 | 62,732,902 | 107,574,222 | 101,639,552 | 81,806,498 | 81,806,498 | 61,638,113 | **DOLLAR CHANGE EACH YEAR** |
| **PERCENT CHANGE EACH YEAR** | 9.88% | 5.89% | 7.62% | 8.13% | 7.13% | 11.42% | 9.68% | 7.11% | 6.63% | 4.94% | **PERCENT CHANGE EACH YEAR** |

**AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: $73,207,776 AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 7.84%**

NOTE: For 2006, pursuant to PA 513 of 2004, all state agricultural properties (aka state PILT properties) were moved from the ad valorem assessment roll to a special roll. This transfer resulted in a decrease in ad valorem assessed/equalized value of $62,573,150. Had those values remained on the ad valorem assessment roll, equalized value would have grown by approximately 77,551,692 or 6.29% for 2006. For detail of this reduction see 2005 Equalization Report, page 6. In 2005, State Ag parcels represented 60.4% of the county's equalized agricultural value.

CO.EQL/PG19/07
4-May-07

YEAR: 2007

FINAL

## CHIPPEWA COUNTY EQUALIZATION REPORT

### TEN YEAR SUMMARY OF COUNTY TAXABLE VALUES

| TOWNSHIP/CITY | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | TOWNSHIP/CITY |
|---|---|---|---|---|---|---|---|---|---|---|---|
| BAY MILLS | 21,851,345 | 23,440,595 | 25,710,000 | 27,990,600 | 29,339,300 | 31,524,500 | 34,053,400 | 36,803,500 | 39,904,800 | 42,411,700 | BAY MILLS |
| BRUCE | 31,038,371 | 33,693,317 | 35,893,085 | 38,428,444 | 40,076,969 | 43,081,950 | 46,529,908 | 49,404,289 | 53,242,492 | 57,019,762 | BRUCE |
| CHIPPEWA | 3,721,349 | 4,134,824 | 4,321,975 | 4,569,302 | 4,620,200 | 5,188,100 | 5,515,100 | 6,363,100 | 6,670,200 | 6,943,300 | CHIPPEWA |
| DAFTER | 17,490,990 | 18,353,746 | 19,465,397 | 20,880,200 | 22,352,000 | 23,639,300 | 25,549,400 | 27,141,400 | 28,960,100 | 30,555,500 | DAFTER |
| DETOUR | 26,657,385 | 27,873,864 | 29,379,400 | 30,970,450 | 32,802,300 | 34,067,150 | 36,817,150 | 39,653,700 | 42,196,600 | 44,446,883 | DETOUR |
| DRUMMOND ISLAND | 56,594,556 | 59,641,417 | 63,414,139 | 68,243,789 | 73,452,100 | 77,801,242 | 82,365,190 | 87,570,337 | 91,425,018 | 97,027,457 | DRUMMOND ISLAND |
| HULBERT | 4,604,658 | 4,818,789 | 5,253,396 | 5,579,362 | 6,020,112 | 6,286,415 | 6,571,750 | 7,175,709 | 6,703,866 | 7,011,125 | HULBERT |
| KINROSS | 31,510,817 | 29,831,668 | 30,190,720 | 31,186,644 | 33,339,272 | 34,944,727 | 35,716,309 | 37,112,562 | 39,128,876 | 41,662,131 | KINROSS |
| PICKFORD | 23,257,673 | 24,398,897 | 25,749,137 | 27,485,910 | 28,985,783 | 31,229,126 | 33,739,807 | 36,175,936 | 38,310,789 | 40,483,255 | PICKFORD |
| RABER | 17,663,797 | 18,247,025 | 19,329,175 | 20,700,400 | 22,616,500 | 24,562,300 | 26,792,800 | 28,284,800 | 29,933,500 | 31,479,800 | RABER |
| RUDYARD | 19,501,940 | 20,512,676 | 21,394,787 | 22,236,106 | 23,473,257 | 24,734,855 | 26,206,744 | 28,163,060 | 28,777,159 | 30,528,658 | RUDYARD |
| SOO | 54,834,071 | 57,697,500 | 60,718,900 | 65,095,000 | 69,928,300 | 73,243,700 | 78,198,000 | 82,231,000 | 87,225,700 | 92,726,500 | SOO |
| SUGAR ISLAND | 16,469,356 | 17,958,442 | 19,774,561 | 20,987,385 | 22,465,514 | 24,935,501 | 26,882,521 | 28,601,889 | 30,377,946 | 32,911,605 | SUGAR ISLAND |
| SUPERIOR | 19,319,131 | 21,231,256 | 22,916,079 | 24,663,054 | 25,631,761 | 27,824,043 | 29,352,620 | 30,844,447 | 32,990,658 | 35,033,981 | SUPERIOR |
| TROUT LAKE | 12,541,711 | 13,083,918 | 13,733,300 | 14,622,400 | 15,802,900 | 16,912,377 | 18,098,100 | 19,415,400 | 20,675,000 | 22,213,500 | TROUT LAKE |
| WHITEFISH | 31,440,079 | 33,348,382 | 36,309,343 | 39,738,749 | 42,057,661 | 44,403,950 | 47,748,685 | 51,157,773 | 51,901,222 | 55,852,053 | WHITEFISH |
| CITY OF S S MARIE | 211,063,323 | 216,662,048 | 220,078,926 | 226,633,609 | 230,746,348 | 235,109,881 | 242,512,276 | 254,452,705 | 268,788,438 | 276,948,746 | CITY OF S S MARIE |
| **GRAND TOTALS** | 599,560,552 | 624,928,364 | 653,632,320 | 690,011,404 | 723,710,277 | 759,489,117 | 802,649,760 | 850,751,607 | 897,212,364 | 945,255,956 | **GRAND TOTALS** |
| **DOLLAR CHANGE EACH YEAR** | 31,020,422 | 25,367,812 | 28,703,956 | 36,379,084 | 33,698,873 | 35,778,840 | 43,160,643 | 48,101,847 | 46,460,757 | 48,043,592 | **DOLLAR CHANGE EACH YEAR** |
| **PERCENT CHANGE EACH YEAR** | 6.67% | 4.23% | 4.59% | 5.57% | 4.88% | 4.94% | 5.68% | 5.99% | 5.46% | 5.35% | **PERCENT CHANGE EACH YEAR** |
| **STATE CERTIFIED RATE OF INFLATION** | 2.70% | 1.60% | 1.90% | 3.20% | 3.20% | 1.50% | 2.30% | 2.30% | 3.30% | 3.70% | **STATE CERTIFIED RATE OF INFLATION** |

**AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: $37,671,583** **AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 5.34%**

THE STATE OWNED AGRICULTURAL-CLASSED PROPERTIES (AKA PILT) HAVING A 2007 TAXABLE VALUE OF IS $11,780,477, AS DETAILED ON THE "513 ROLL" ON PG 13 OF THIS REPORT WILL BE TAXED AT THE 2004 RATES.
THE 2007 AD VALOREM TAXABLE VALUE SHOWN IN THE CHART ABOVE WILL BE TAXED AT THE 2007 RATES.

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT — CHIPPEWA COUNTY BOARD OF COMMISSIONERS — 9-Oct-06

FINAL

***MILLAGE REPORT*** 2006

| UNIT NUMBER | UNIT NAME AND SCHOOL DISTRICT | SCHOOL DIST CODE | 2006 TAXABLE VALUES | 2005 TOTAL MILLAGE | COUNTY******* ALLOC^ | COUNTY VOTED | TOWNSHIP*** ALLOC | TOWNSHIP VOTED | ISD********** ALLOC | ISD VOTED | STATE ED TAX ALL PAY | LOCAL SCH DEBT ALL PAY | LOCAL SCHOOL OPER * NON-HOM NON-QUAL AG | 2006 MILLAGE RATE IF 100% TAXABLE PROP | 2006 MILLAGE RATE IF 100% HOMSTD or QUAL AG | UNIT NAME AND SCHOOL DISTRICT | COMMENTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 17 001 | BAY MILLS | 17 140 | 39 904 800 | 41 7013 | 5 9314 | 2 4900 | 1 0000 | NONE | 0 1936 | 0 7766 | 6 0000 | 7 5600 | 17 2283 | 41 1799 | 23 9516 | BAY MILLS | |
| 17 002 | BRUCE -SS MARIE | 17-010 | 52,697,745 | 38 4063 | 5 9314 | 2 4900 | 1 5464 | 2 5000 | 0 1936 | 0 7766 | 6 0000 | 2 1100 | 17 9604 | 39 5084 | 21 5480 | BRUCE SSM | |
| | -PICKFORD | 17-090 | 634 747 | 42 2785 | 5 9314 | 2 4900 | 1 5464 | 2 5000 | 0 1936 | 0 7766 | 6 0000 | 7 8200 | 18 0000 | 45 2500 | 27 2580 | BRUCE -PICK | |
| 17 003 | CHIPPEWA | 17-140 | 6,670 200 | 42 2209 | 5 9314 | 2 4900 | 1 5083 | NONE | 0 1936 | 0 7766 | 6 0000 | 7 5600 | 17 2283 | 41 6882 | 24 4599 | CHIPPEWA | |
| 17 004 | DAFTER - SS MARIE | 17-010 | 17,648,600 | 37 4547 | 5 9314 | 2 4900 | 1 5965 | NONE | 0 1936 | 0 7766 | 6 0000 | 2 1100 | 17 9604 | 37 9585 | 19 0981 | DAFTER - SSM | |
| | -RUDYARD | 17-110 | 5,212 000 | 37 5352 | 5 9314 | 2 4900 | 1 5965 | NONE | 0 1936 | 0 7766 | 6 0000 | 3 7000 | 16 4951 | 37 1832 | 20 6881 | DAFTER - RUD | |
| | -BRIMLEY | 17-140 | 6,099,500 | 42 3044 | 5 9314 | 2 4900 | 1 5965 | NONE | 0 1936 | 0 7766 | 6 0000 | 7 5600 | 17 2283 | 41 7763 | 24 5481 | DAFTER - BRIM | |
| 17 005 | DETOUR | 17-050 | 42,196,600 | 37 8684 | 5 9314 | 2 4900 | 1 5080 | NONE | 0 1936 | 0 7766 | 6 0000 | 2 8900 | 18 0000 | 37 7896 | 19 7896 | DETOUR | ADD VLG MILLS OF 13 1310 [illegible] |
| 17 006 | DRUMMOND ISLAND | 17 050 | 91 425 018 | 40 7136 | 5 9314 | 2 4900 | 1 5146 | 2 9674 | 0 1936 | 0 7766 | 6 0000 | 2 8900 | 18 0000 | 40 7836 | 22 7836 | DRUMMOND ISL | |
| 17 007 | HULBERT | 48 040 | 6 703,866 | 42 0239 | 5 9314 | 2 4900 | 1 6134 | 5 9640 | 0 1936 | 0 7766 | 6 0000 | 3 7000 | 17 8535 | 42 1229 | 24 2690 | HULBERT | |
| 17 008 | KINROSS CHTR *** | 17-110 | 39,128,876 | 39 0678 | 5 9314 | 2 4900 | 1 6250 | 1 4079 | 0 1936 | 0 7766 | 6 0000 | 3 7000 | 16 4951 | 38 7096 | 22 2145 | KINROSS | ADD 8.94 MILLS FOR BASE PARC POLICE MLG |
| 17 009 | PICKFORD | 17-090 | 38,310,789 | 45 5129 | 5 9314 | 2 4900 | 1 5389 | 4 5000 | 0 1936 | 0 7766 | 6 0000 | 7 8200 | 18 0000 | 47 2505 | 29 2505 | PICKFORD | UTILITY AUTHORITY SPECIAL ASSESSMENT |
| 17 010 | RABER - DETOUR | 17-050 | 16,026,400 | 40 4863 | 5 9314 | 2 4900 | 1 5103 | 2 5538 | 0 1936 | 0 7766 | 6 0000 | 2 8900 | 18 0000 | 40 3457 | 22 3457 | RABER - DET | |
| | - PICKFORD | 17-090 | 13,800,500 | 43 8889 | 5 9314 | 2 4900 | 1 5103 | 2 5538 | 0 1936 | 0 7766 | 6 0000 | 7 8200 | 18 0000 | 45 2757 | 27 2757 | RABER -PICK | |
| | ****** -LES CHENEAUX | 49-040 | 106,600 | 41 0235 | 5 9314 | 2 4900 | 1 5103 | 2 5538 | 0 1936 | 0 7766 | 6 0000 | 3 4021 | 18 0000 | 40 8578 | 22 8578 | RABER -LES CH | All homestead |
| 17 011 | RUDYARD | 17-110 | 28,777,159 | 42 2172 | 5 9314 | 2 4900 | 1 6199 | 4 5500 | 0 1936 | 0 7766 | 6 0000 | 3 7000 | 16 4951 | 41 7566 | 25 2615 | RUDYARD | WATER & SEWER SPEC ASSESSMENT DIST |
| 17 012 | SOO | 17-010 | 87,225,700 | 37 4674 | 5 9314 | 2 4900 | 1 6083 | NONE | 0 1936 | 0 7766 | 6 0000 | 2 1100 | 17 9604 | 37 0703 | 19 1099 | SOO | |
| 17 013 | SUGAR ISLAND | 17-010 | 30,377,946 | 47 4448 | 5 9314 | 2 4900 | 1 5149 | 10 1413 | 0 1936 | 0 7766 | 6 0000 | 2 1100 | 17 9604 | 47 1182 | 29 1578 | SUGAR ISLAND | |
| 17 014 | SUPERIOR | 17-140 | 32,990,658 | 42 3113 | 5 9314 | 2 4900 | 1 5871 | NONE | 0 1936 | 0 7766 | 6 0000 | 7 5600 | 17 2283 | 41 7670 | 24 5387 | SUPERIOR | |
| 17 015 | TROUT LAKE | 17-110 | 20,675,000 | 38 4055 | 5 9314 | 2 4900 | 1 5316 | 0 9200 | 0 1936 | 0 7766 | 6 0000 | 3 7000 | 16 4951 | 38 0380 | 21 5432 | TROUT LAKE | |
| 17 016 | WHITEFISH | 17-160 | 51,901,222 | 36 3838 | 5 9314 | 2 4900 | 1 4908 | 1 3807 | 0 1936 | 0 7766 | 6 0000 | 0 0000 | 18 0000 | 36 2631 | 18 2631 | WHITEFISH | Lighting District 1.5 mills |
| 17 051 | CITY OF SS MARIE **** | 17-010 | 268,788,438 | 57 0339 | 5 9314 | 2 4900 | 16 8139 | 4 3684 | 0 1936 | 0 7766 | 6 0000 | 2 1100 | 17 9604 | 56 6443 | 38 6839 | CITY OF SS MARIE | |
| | TOTAL TAXABLE VALUE | | 897,212,364 | | | | | | | | | | | | | | |

**BEGINNING IN 2003, THE STATE EDUCATION TAX IS LEVIED IN JULY.**

**^IN 2006 2/3 OF COUNTY ALLOCATED IS LEVIED IN JULY; 1/3 IN DECEMBER. IN 2007 ALL OF THE COUNTY ALLOCATED WILL BE LEVIED IN JULY.**

--SAULT SCHOOL DISTRICT LEVIED HALF OF ITS MILLAGE IN SUMMER IN CITY OF SS MARIE ONLY

NOTE: UNIT CODE FOR DETOUR VILLAGE IS 17 041 VILLAGE LEVIED 13 1310 MILLS IN JULY 2006

****THE CITY OF SAULT STE MARIE HAS THREE TAX INCREMENT FINANCING AUTHORITIES (TIFA) WITH A TOTAL CAPTURED VALUE OF $13,163,789 WHICH SUM IS SUBTRACTED FROM ITS TAXABLE VALUE FOR COMPUTATION OF TOTAL AD VALOREM TAXES; THE CITY ALSO HAS A NET DISTRICT VALUED AT $5,366,800 TAXED AT LESS THAN FULL RATES

*****DEBT MILLAGE SHOWN FOR LES CHENEAUX SCHOOL INCLUDES A SINKING FUND LEVY OF 4746 MILL

*******NOTE: CHIPPEWA COUNTY HAS APPROXIMATELY 50,000 ACRES WHICH ARE SUBJECT TO THE COMMERCIAL FOREST ACT & THE BEFORE SUBJECT TO A SPECIFIC TAX RATE OF $1.10 PER ACRE

THIS DOCUMENT PREPARED BY: SHARON H. KENNEDY, EQUALIZATION DIRECTOR 10/2006 — FOR PRESENTATION TO THE EQUALIZATION & APPORTIONMENT COMMITTEE 10/4/2006

25

Form: L4046 (5/96)
Mich. Dept. of Treasury

# TAXABLE VALUATIONS BY CLASSIFICATION

Statement of taxable valuations in the year 2007

COUNTY CHIPPEWA
DATE: 5/9/2007
Page: 1 of 2

File this form with the State Tax Commission on or before the fourth Monday in June.
Real Property Taxable Valuations as of the fourth Monday in May
(Do not report Assessed Valuations or Equalized Valuations on this form)

| UNIT NO | TOWNSHIP OR CITY | (COL. 1) AGRICULTURAL | (COL. 2) COMMERCIAL | (COL. 3) INDUSTRIAL | (COL. 4) RESIDENTIAL | (COL. 5) TIMBER CUTOVER | (COL. 6) DEVELOP-MENTAL | (COL. 7) TOTAL REAL PROPERTY |
|---|---|---|---|---|---|---|---|---|
| 001 | BAY MILLS TWP | 0 | 466,600 | 0 | 40,521,800 | | | 40,988,400 |
| 002 | BRUCE TWP | 8,405,329 | 1,789,392 | 0 | 45,152,341 | | | 55,347,062 |
| 003 | CHIPPEWA TWP | 0 | 668,000 | 0 | 5,706,000 | | | 6,374,000 |
| 004 | DAFTER TWP | 2,918,700 | 2,622,100 | 1,037,000 | 21,044,600 | | | 27,622,400 |
| 005 | DETOUR TWP | 0 | 1,825,500 | 472,900 | 40,412,283 | | | 42,710,683 |
| 006 | DRUMMOND ISLAND TWP | 0 | 4,595,649 | 1,558,400 | 88,162,508 | | | 94,316,557 |
| 007 | HULBERT TWP | 0 | 468,554 | 0 | 6,318,141 | | | 6,786,695 |
| 008 | KINROSS TWP | 1,088,034 | 3,633,460 | 1,381,175 | 30,529,662 | | | 36,632,331 |
| 009 | PICKFORD TWP | 5,515,118 | 2,630,997 | 0 | 30,776,040 | | | 38,922,155 |
| 010 | RABER TWP | 1,909,900 | 1,056,900 | 0 | 27,150,400 | | | 30,117,200 |
| 011 | RUDYARD TWP | 4,830,421 | 2,476,751 | 0 | 20,640,486 | | | 27,947,658 |
| 012 | SOO TWP | 1,608,400 | 11,471,300 | 1,398,500 | 72,332,500 | | | 86,810,700 |
| 013 | SUGAR ISLAND | 0 | 443,574 | 0 | 31,697,031 | | | 32,140,605 |
| 014 | SUPERIOR TWP | 1,518,184 | 7,178,661 | | 23,679,736 | | | 32,376,581 |
| 015 | TROUT LAKE | 0 | 1,484,000 | 7,500 | 19,949,100 | | | 21,440,600 |
| 016 | WHITEFISH TWP | 0 | 3,536,300 | 0 | 51,118,753 | | | 54,655,053 |
| 051 | SAULT STE MARIE CITY | 0 | 90,135,536 | 11,941,720 | 150,328,590 | | | 252,405,846 |
| | TOTALS FOR COUNTY: | 27,794,086 | 136,483,274 | 17,797,195 | 705,519,971 | | | 887,594,526 |
| 041 | DETOUR VILLAGE* | 0 | 1,404,900 | 468,000 | 13,140,000 | | | 15,012,900 |

*These figures are included in Detour Township totals, and are here for information purposes only.

This form is used to report total Taxable Valuations, broken down by classification, for each township and city within the county. The Taxable Valuations reported here are the final Taxable Valuations NOT the Tentative Taxable Valuations. Final Taxable Valuations may be different from Tentative Taxable Valuatoins when a township or city receives a county and/or state equalization factor more or less than was used to calculate Tentative Taxable Valuations. Report theTaxable Valuations for the six classifications of real property in columns 1 through 6 on page 1. Then enter the total Taxable Valuations for real property in Column 7. Report the Taxable Valuations for personal property in column 8 on page 2. Add the total Taxable Valuations for real property (column 7 page 1) and personal property (column 8, page 2) and enter in (column 9, page 2).
Report the Total Taxable Valuations of entire township or city for Homestead and Qualified Agricultural property in column 10 and Non-homestead and Non-Qualified Agricultural propety in column 11.

Form: L4046 (5/96)
Mich. Dept. of Treasury

# TAXABLE VALUATIONS BY CLASSIFICATION

Statement of taxable valuations in the year 2007

COUNTY CHIPPEWA
DATE: 5/9/2007
Page: 2 of 2

File this form with the State Tax Commission on or before the fourth Monday in June.
Personal Property Taxable Valuations as of the fourth Monday in May
(Do not report Assessed Valuations or Equalized Valuations on this form)

| UNIT NO | TOWNSHIP OR CITY | (COL. 8) PERSONAL PROPERTY TAXABLE VALUATIONS | (COL. 9) TOTAL REAL AND PERSONAL PROPERTY TAXABLE VALUATIONS | (COL. 10) HOMESTEAD AND QUAL AQ TAXABLE VALUATIONS | (COL. 11) NON-HOMESTEAD & NON-QUAL AG TAXABLE VALUATIONS |
|---|---|---|---|---|---|
| 001 | BAY MILLS TWP | 1,423,300 | 42,411,700 | 17,847,606 | 24,564,094 |
| 002 | BRUCE TWP | 1,672,700 | 57,019,762 | 42,888,793 | 14,130,969 |
| 003 | CHIPPEWA TWP | 569,300 | 6,943,300 | 2,007,198 | 4,936,102 |
| 004 | DAFTER TWP | 2,933,100 | 30,555,500 | 20,066,501 | 10,488,999 |
| 005 | DETOUR TWP | 1,736,200 | 44,446,883 | 20,033,875 | 24,413,008 |
| 006 | DRUMMOND ISLAND TWP | 2,710,900 | 97,027,457 | 32,454,888 | 64,572,569 |
| 007 | HULBERT TWP | 224,430 | 7,011,125 | 2,068,540 | 4,942,585 |
| 008 | KINROSS TWP | 5,029,800 | 41,662,131 | 21,121,610 | 20,540,521 |
| 009 | PICKFORD TWP | 1,561,100 | 40,483,255 | 27,795,588 | 12,687,667 |
| 010 | RABER TWP | 1,362,600 | 31,479,800 | 13,753,188 | 17,726,612 |
| 011 | RUDYARD TWP | 2,581,000 | 30,528,658 | 20,613,003 | 9,915,655 |
| 012 | SOO TWP | 5,915,800 | 92,726,500 | 58,832,347 | 33,894,153 |
| 013 | SUGAR ISLAND | 771,000 | 32,911,605 | 13,315,893 | 19,595,712 |
| 014 | SUPERIOR TWP | 2,657,400 | 35,033,981 | 17,686,791 | 17,347,190 |
| 015 | TROUT LAKE | 772,900 | 22,213,500 | 7,347,105 | 14,866,395 |
| 016 | WHITEFISH TWP | 1,197,000 | 55,852,053 | 13,892,399 | 41,959,654 |
| 051 | SAULT STE MARIE CITY | 24,542,900 | 276,948,746 | 123,258,002 | 153,690,744 |
| | TOTALS FOR COUNTY: | 57,661,430 | 945,255,956 | 454,983,327 | 490,272,629 |
| 041 | DETOUR VILLAGE* | 532,100 | 15,545,000 | 7,797,500 | 7,747,500 |

*These figures are included in Detour Township totals, and are here for information purposes only

Sharon H. Kennedy
Chippewa County Equalization Director

9-May-07