

**CHIPPEWA COUNTY
EQUALIZATION REPORT
2011**

EQUALIZATION AND APPORTIONMENT COMMITTEE:

**GEORGE KINSELLA, CHAIR
DON COOPER, MEMBER
JESSE KNOLL, MEMBER**

EQUALIZATION DEPARTMENT STAFF:

**SHARON H. KENNEDY, DIRECTOR
KATHY MUNSON JONES, APPRAISER
STEPHANIE RINTAMAKI, APPRAISER
CHRIS LEDERGERBER, DATA ENTRY CLERK**

www.chippewacountymi.gov

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

To: George Kinsella, Chair, Chippewa County Equalization Committee
From: Sharon H. Kennedy, Equalization Director
Subject: 2011 Equalization Report
Date: May 10, 2011

Attached is the **2011 Equalization Report** which contains the 2011 Equalized Values for the County as well as the County's Final Taxable Value projections.

The continued volatile state-wide real estate market is reflected by the relative flatness of equalized value change in Chippewa County for 2011. The County's **Total Ad Valorem Equalized Value**, shown on page 1 of the report, shrank by \$8,969,255 below 2010's total, to \$1,365,287,744.

Our **Ad Valorem Taxable Value**, shown on page 21, however, increased by \$17,569,320 to \$1,054,021,915, or 1.7% over 2010's reported taxable ad valorem value. Our taxable value matches exactly the State certified consumer price index used for calculating taxable values for 2011. Given the losses other Michigan counties are experiencing, and have experienced in this economy, a tiny decline in Equalized value coupled with a tiny increase in Taxable value is rather remarkable. Having said that however, and while values in Chippewa County have held steady over the past 10 years, in my opinion, if the Michigan economy as a whole does not turn around soon, we may continue to grow by tiny increments, or may experience a period of relative stagnation.

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. This change provides a relatively stable tax base; quite well protected from the wild fluctuations in the real estate market caused by the recent recession. As is shown on page 23, the multiplier necessary to bring the 2011 Taxable Value up to 2011 Equalized Value is 1.30; meaning that on average our market here would have to drop by more than 30% before the tax base is affected. While the market here has flattened, and in some cases dropped a bit, as I indicated above, it has not severely declined as other Michigan markets have.

Equalization Department Staff: Kathy Munson Jones, Stephanie Rintamaki, and Chris Ledergerber, are exceptionally hard-working and diligent people. The County is fortunate to have them. Many thanks to them for their extraordinary service and dedication!

2011 CHIPPEWA COUNTY TOWNSHIP OFFICIALS

| <u>TOWNSHIP</u> | <u>SUPERVISOR</u> | <u>ASSESSOR</u> | <u>CLERK</u> | <u>TREASURER</u> |
|---|--|--|---|---|
| <u>RAY MILLS 17-001</u> 14740 W. LAKESHORE DR BRIMLEY, MI 49715 437-5437 (PHONE) 437-5233 (FAX) | ROGER GRAHAM 5631 SW BIRCH PT RD BRIMLEY, MI 49715 248-5356 | LUANNE KOOMAN PO BOX 5001 KINCHELOE, MI 49788 495-5756 495-5160 (FAX) | MARY SWENDSEN 5030 S RANGER RD BRIMLEY, MI 49715 437-5316 | DAWN RECLA 14740 W LAKESHORE DR BRIMLEY, MI 49715 906-437-5373 drecla@iamadots.com |
| <u>BRUCE 17-002</u> 3156 E 12 MILE RD DAFTER, MI 49724 635-3058 (PHONE) 635-0112(FAX) brucetwp@lighthouse.net www.bruce township.net | CARL MARSH 12959 S SCENIC BARBEAU, MI. 49710 632-9719 | KEN BROWN 904 BINGHAM SSM, MI 49783 632-6584 | WANDA SAWYERS 11210 S M-129 SSM, MI 49783 632-8049 | RUTH LaJOIE 17032 S RIVERSIDE DR SAULT STE MARIE, MI 49783 635-3058 |
| <u>CHIPPEWA 17-003</u> 30014 W M-28 ECKERMAN, MI 49728 274-5319 (PHONE) | BRIAN MILLS 28825 W M-28 ECKERMAN, MI 49728 274-5216 | DAVID KAUER PO BOX 5001 KINCHELOE, MI 49788 495-5756 495-5160(FAX) | IRENE LAWLESS 28852 W M28 ECKERMAN, MI 49728 274-5548 | DENISE COMPTON 9561 S SHELDON RD ECKERMAN, MI 49728 274-5138 |
| <u>DAFTER 17-004</u> 3029 W 10 MI RD DAFTER, MI 49724 632-1579 (PHONE) 632-4188 (FAX) www.dafer township.org | WAYNE TREPANIER 10184 S WILSON DR DAFTER, MI 49724 635-5670 trapper11@charter.net | LUANNE KOOMAN PO BOX 5001 KINCHELOE, MI 49788 495-5756 495-5160(FAX) | RACHEL HARTRANFT 5833 W 6 MILE RD BRIMLEY, MI 49715 632-1895 dafter@charter.net | KAREEN BROWN 3047 W 10 MILE RD DAFTER, MI 49724 632-8917 |
| <u>DETOUR 17-005</u> 260 SUPERIOR ST DETOUR VILLAGE, MI 49725 297-5471 (PHONE) 297-2107(FAX) | THOMAS E LEHMAN 18659 E M-134 DETOUR, MI 49725 297-2301 | RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620 randy5195@yahoo.com | LINDA FISHER PO BOX 397 DETOUR VLG, MI 49725 297-5471 | SHARON HAMEL PO BOX 244 DETOUR VLG, MI 49725 297-6271 |
| <u>DETOUR VILLAGE 17-041</u> PO BOX 397 DETOUR, MI 49725 297-5471 (PHONE) 297-2107 (FAX) www.detourvillage.org | TERRY NELSON PRESIDENT PO BOX 397 DETOUR VLG, MI 49725 | RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620 randy5195@yahoo.com | MARILYN MCGUIRE PO BOX 397 DETOUR VLG, MI 49725 297-5471 | JENNIFER POSTULA PO BOX 397 DETOUR VLG, MI 49725 297-5471 |
| <u>DRUMMOND ISLAND 17-006</u> PO BOX 225 DRUMMOND ISL, MI 49726 493-5321 (PHONE) 493-5404(FAX) | FRANK SASSO PO BOX 225 DRUMMOND ISL, MI 49726 493-5281 | RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620 randy5195@yahoo.com | JOLENE KEMPPAINEN PO BOX 225 DRUMMOND ISL, MI 49726 493-5739 jolensk@alphacom.net | GEORGIANNA POTTER PO BOX 225 DRUMMOND ISL, MI 49726 493-5299 |
| <u>HULBERT 17-007</u> PO BOX 128 HULBERT, MI 49748 876-2353 (PHONE) 876-2562(FAX) | NORMA DELONG PO BOX 128 HULBERT, MI 49748 876-2332 htsupervisor@iamadots.com | HOWARD LEDERGERBER 7231 S MARY ELLA RD BRIMLEY, MI 49715 440-0689 (PHONE) 248-5732 (Fax) mcremoose@hotmail.com | EARL AVERY PO BOX 191 HULBERT, MI 49748 876-2355 | BETTY DUNHAM 37892 BASNAU RD HULBERT, MI 49748 876-2548 bdunham@iamadots.com |
| <u>KINROSS 17-008</u> 4884 W CURTIS KINCHELOE, MI 49788 495-5381(PHONE) 495-2913(FAX) www.kinross.net | LARRY PALMA 4884 W CURTIS KINCHELOE, MI 49788 495-5156 ksupervisor@kinross.net | DAVID KAUER PO BOX 5001 KINCHELOE, MI 49788 495-5381 495-2913 (FAX) kassessor@kinross.net | MARVIN BESTEMAN JR. 4884 W CURTIS KINCHELOE, MI 49788 478-5412 kcclerk@kinross.net | JULIE MUNRO 4884 W CURTIS KINCHELOE, MI 49788 495-4808 treasurer@kinross.net |

2011 CHIPPEWA COUNTY TOWNSHIP OFFICIALS

| TOWNSHIP | SUPERVISOR | ASSESSOR | CLERK | TREASURER |
|---|--|---|--|--|
| PICKFORD 17-009 PO BOX 456 155 E MAIN ST PICKFORD, MI 49774 647-3361 (PHONE) 647-8820 (FAX) pickfordtownship@centurytel.net | JAMES HILL PO BOX 456 155 E MAIN ST PICKFORD, MI 49774 647-3361 | FRED PETERSON PO BOX 456 PICKFORD, MI 49774 647-3361 647-8820(FAX) | LINDA ROBERTS-MILLER PO BOX 456 155 E MAIN ST PICKFORD, MI 49774 647-2213 pickfordclerk@centurytel.net | PEGGY MCCONKEY PO BOX 456 155 E MAIN ST PICKFORD, MI 49774 647-2710 pickfordtownship@centurytel.net |
| RABER 17-010 PO BOX 281 GOETZVILLE, MI 49736 297-3805 (PHONE) 297-2106 (FAX) | PAUL A WARNER 12514 E TRAYNOR RD GOETZVILLE, MI 49736 297-6507 | RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49728 493-5620 randy5195@yahoo.com | MARILYN ELLEN MROZEK 28881 S. RABER ROAD GOETZVILLE, MI 49736 297-2624 | SHERRY POSTULA PO BOX 208 GOETZVILLE, MI 49736 297-8481 297-2011 EXT 2 (WORK) |
| RUDYARD 17-011 PO BOX 277 RUDYARD, MI 49780 478-5041 (PHONE) 478-3013(FAX) rudyardtwnshp@sault.com | KATHY GAYLOR PO BOX 277 RUDYARD, MI 49780 478-5041 | FRED PETERSON PO BOX 277 RUDYARD, MI 49780 478-5041 | DONNA HALL PO BOX 277 RUDYARD, MI 49780 478-5041 | BRUCE BERKOMPAS PO BOX 277 RUDYARD, MI 49780 478-6651(HOME) 478-7209(HOME FAX) |
| SOO 17-012 639 W 3 1/2 MILE RD SSM, MI 49783 632-3406 (PHONE) | LARRY PERRON 3191 SMART RD SSM, MI 49783 632-3406 632-0718 | LUANNE KOOIMAN PO BOX 5001 KINCHELOE, MI 49788 495-5756 495-5160(FAX) | ANDREE WATSON 4741 S NICOLET RD SSM, MI 49783 253-6638 sooclerk@lighthouse.net | CHERYL THORESEN 5227 S SCENIC DR SSM, MI 49783 632-7300 |
| SUGAR ISLAND 17-013 6401 E 1 1/2 MILE RD SSM, MI 49783 253-6353 (PHONE) 635-8886 (FAX) www.sugarislandtownship.com | ERIC MCKERCHIE 6793 E MCKERCHIE TR SSM, MI 49783 632-9515 | RICHARD OLIVER PO BOX 20 ST IGNACE, MI 49781 906-298-0674 CELL harol@lighthouse.net | LOUISE BLEDSOE 2018 S WHITEHEAD RD SSM, MI 49783 253-6353 sugarislandwpclerk@wildblue.net | SUZANNE DAVIDSON 6401 E 1 1/2 MILE RD SSM, MI 49783 906-253-6353 906-632-9739 sdavidson615@gmail.com |
| SUPERIOR 17-014 PO BOX 366 7049 S M221 BRIMLEY, MI 49715 248-5213 or 2545 (PHONE) 248-3376(FAX) | RICHARD PHILLIPS PO BOX 366 BRIMLEY, MI 49715 248-5213 rhillips@superiortownship.com | FRED PETERSON PO BOX 366 BRIMLEY, MI 49715 248-5213 or 248-2545 | BILL BEAUNE PO BOX 366 BRIMLEY, MI 49715 248-5213 bbeune@superiortownship.com | KATHY MUNSON JONES PO BOX 366 BRIMLEY, MI 49715 248-5201 dkmunson@iamadots.com |
| TROUT LAKE 17-015 PO BOX 215 TROUT LAKE, MI 49793 569-3291 (PHONE) 569-3772 (FAX) | MARJORIE COOPER PO BOX 215 TROUT LAKE, MI 49793 569-0155 | CAROLE MCLEAN 8295 W LOCKHART RD DAFTER, MI 49724 248-3421 248-3421(FAX) bcfishing@iamadots.com | CRYSTAL WILLOBEE PO BOX 215 TROUT LAKE, MI 49793 569-3291 | GRACE WATSON 22784 S CRISDALE RD TROUT LAKE, MI 49793 569-3275 |
| WHITEFISH 17-016 PO BOX 69 PARADISE, MI 49768 492-3452 (PHONE) 492-3834(FAX) | GARY HUTTENSTINE PO BOX 69 PARADISE, MI 49768 492-3637 | FRED PETERSON PO BOX 69 PARADISE, MI 49768 492-3452 | WANDA KNOX PO BOX 69 PARADISE, MI 49768 492-3921 | SUE ANWAY PO BOX 69 PARADISE, MI 49768 492-3776 whitefishwp_treasurer@iamadots.com |
| SAULT STE MARIE 17-051 325 COURT ST SSM, MI 49783 635-5261 (PHONE) | SPENCER NEBEL MANAGER | THERESE ZABOROWSKI 632-5710 ssmassess@sault.com | Robin Troyer 632-5715 | JOHN BOGER FINANCE DIRECTOR 632-5720 |



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

ROBERT J. KLEINE
STATE TREASURER

**BULLETIN NO. 14 of 2010
OCTOBER 26, 2010
TAX & COLLECTIONS
CALENDAR**

**STATE TAX COMMISSION
2011 PROPERTY TAX AND COLLECTIONS CALENDAR**

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| December 31, 2010 | <p>Tax day for 2011 assessments and 2011 property taxes. MCL 211.2.</p> <p>Deadline for counties to file 2010 equalization studies for 2011 starting bases with State Tax Commission (STC) for all classifications in all units on STC form L-4018. [R 209.41]. (January 3, 2011 because of the holidays).</p> <p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640). MCL 211.7cc(5)</p> |
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SIGNIFICANT 2011 PROPERTY TAX AND COLLECTIONS DATES:

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| January 24 | <p>Distribution of Taxes:</p> <p>Local units with an SEV of \$15,000,000 or Less: 2010 taxes collected by January 10 must be distributed on or before January 26. MCL 211.43(5).</p> <p>All Other local Units: Make distribution of 2010 taxes collected within 10 business days after the 1st and 15th of each month except March. MCL 211.43(3)(a).</p> |
| Feb. 1 | <p>Deadline for a “qualified business” to submit STC form L-4143 for “qualified personal property” with the assessor. MCL 211.8a.</p> <p>Notice by certified mail to all properties that are delinquent on their 2009 taxes. MCL 211.78f(1).</p> |

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| Feb. 14 | <p>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(3).</p> <p>3% penalty may be added to 2010 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 <u>before</u> 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 <u>before</u> February 15. MCL 211.44(3). If statements are not mailed by December 31, the local unit may <u>not</u> impose the 3% late penalty charge (MCL 211.44(3)).</p> |
| Feb. 15 | <p>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(3).</p> <p>STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2).</p> |
| Feb. 18 Feb. 19 is a Saturday Feb. 20 is a Sunday | STC certifies metallic mineral property assessments to assessors before February 20. MCL 211.24. |
| Feb. 21 | Deadline for county equalization director to publish in a newspaper the tentative equalization ratios and estimated SEV multipliers for 2011 (third Monday in February). MCL 211.34a |
| Feb. 22 Feb. 20 is a Sunday Feb. 21 is a Holiday | 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. STC Bulletin 4 of 2001. MCL 211.19. |
| Feb. 28 | Last day for local treasurers to collect 2010 taxes. MCL 211.45. |

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| <p>March 1</p> | <p>The STC shall publish the inflation rate multiplier before this date. MCL 211.34d(15).</p> <p>Properties with delinquent 2009 taxes forfeit to the County Treasurer. MCL 211.78g</p> <p>Local units to turn over 2010 delinquent taxes to the County Treasurer. MCL 211.78a(2). On March 1 in each year, taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent for collection. However, if the last day in a year that taxes are due and payable before being returned as delinquent is on a Saturday, Sunday, or legal holiday, the last day taxes are due and payable before being returned as delinquent is on the next business day and taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent on the immediately succeeding business day.</p> <p>County Treasurer commences settlement with local unit treasurers. MCL 211.55.</p> <p>County Property Tax Administration Fee of 4% added to unpaid 2010 taxes and interest at 1% per month. MCL 211.78a(3)</p> |
| <p>March 7</p> | <p>The 2011 assessment roll shall be completed and certified by the assessor. MCL 211.24(1).</p> |
| <p>March 8</p> | <p>The assessor/supervisor shall submit the 2011 certified assessment roll to the Board of Review (BOR). MCL 211.29(1).</p> <p>Organizational meeting of township Board of Review. MCL 211.29. City BOR may vary according to Charter provisions.</p> |
| <p>March 14</p> | <p>The Board of Review must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The Board of Review must meet one additional day during this week and shall hold at least 3 hours of its required sessions during the week of the second Monday in March <u>after 6 p.m.</u> MCL 211.30. Note: The governing body of a city or township may authorize an alternative starting date for the second meeting of the March Board of Review, which can be either the Tuesday or the Wednesday following the second Monday in March.</p> <p>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(3)(b).</p> |
| <p>March 31</p> | <p>Last day to pay all forfeited 2008 delinquent taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2008 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k</p> |

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| Before April 1 | School District or ISD MUST reach agreement for summer tax collection with township or city, or county if there is a summer school levy: MCL 380.1613(2) |
| April 1 | Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2). 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(3)(c). |
| April 4 | Last day for MBOR protest of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a. |
| April 6 | 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 the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(6). An assessor shall file STC form L-4021 with the County Equalization Department, and STC form L-4022 (signed by the assessor) with the County Equalization Department and the State Tax Commission, immediately following adjournment of the board of review. |
| April 12 | 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 STC form L-4024 filed with STC prior to May 2, 2011. |
| April 18 | Equalization director files separate STC form L-4023 for each unit in the county with the STC (by the third Monday in April). MCL 211.150. Allocation Board meets and receives budgets. MCL 211.210. |
| April 29 April 30 is a Saturday May 1 is a Sunday | Final day for completion of delinquent tax rolls. MCL 211.57(1). 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(3). |

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| <p>May 2 *</p> <p>May 1 is a Sunday</p> | <p>Deadline for filing Principal Residence Affidavits (form 2368) for exemption from the 18-mill school operating tax. MCL 211.7cc</p> <p>Denial of a Principal Residence Exemption 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.</p> <p>Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640). MCL 211.7cc(5).</p> <p>Deadline for filing a Principal Residence Exemption (PRE) Active Duty Military Affidavit to allow military personnel to retain a PRE for up to three years if they rent or lease their principal residence while away on active duty.</p> <p>Deadline for filing the Farmland Exemption 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.</p> <p>Deadline for filing official County Board of Commissioners report of county equalization (L-4024) with STC (1st Monday in May). 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.</p> <p>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. MCL 211.34d(2). (1st Monday in May)</p> <p>Update Michigan Department of Education (MDE) DS-4410: The MDE requests that county treasurers update the online taxable value system found at http://mdoe.state.mi.us/taxablevalue.</p> |
| <p>May 9</p> | <p>Preliminary state equalization valuation recommendations presented to the State Tax Commission. MCL 209.2.</p> |
| <p>May 15</p> | <p>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(1).</p> |
| <p>May 27</p> | <p>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 (Friday following the fourth Monday in May). MCL 211.34d(2).</p> |

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| <p>After May 26 and before June 1</p> | <p>Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215.</p> |
| <p>May 31 (MTT)</p> | <p>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. MCL 205.735a(6).</p> |
| <p>By June 1</p> | <p>Assessment Roll Due to County Treasurer if local unit is not collecting summer taxes - MCL 211.905b(6)(a) Not later than June 1, the Township or City shall deliver a copy of the assessment roll to the County Treasurer.</p> <p>First notice sent to all properties that are delinquent on 2010 taxes. MCL 211.78b.</p> <p>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)</p> |
| <p>June 1</p> | <p>Requests are due from a Brownfield Redevelopment Authority, Tax Increment Finance Authority, Local Development Financing Authority or Downtown Development Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 1). Form 4650. Public Acts 154-157 of 2008.</p> |
| <p>June 6 *</p> | <p>Deadline for notifying protesting taxpayer in writing of Board of Review action (by the first Monday in June). MCL 211.30(4).</p> <p>County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified STC form L-4028 is filed with the County Treasurer and the STC on or before the first Monday in June. MCL 211.34d(3).</p> |
| <p>June 13</p> | <p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216.</p> |

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| <p>June 15</p> | <p>Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 and Air Pollution Control PA 451 of 1994 Part 59 tax exemption applications to the State Tax Commission.Note: Applications for the above exemption programs received on or after June 16 shall be considered by the commission contingent upon staff availability.</p> <p>Deadline for the assessor's report to the STC on the status of each Neighborhood "homestead" exemption granted under the Neighborhood Enterprise Zone Act. MCL 207.786(2)</p> <p>Form 4626 Assessing Officers Report of Taxable Values as of State Equalization due to the STC.</p> |
| <p>June 27</p> | <p>Deadline for equalization directors to file tabulation of final Taxable Valuations with the STC on STC form L-4046. MCL 211.27d (fourth Monday in June).</p> |
| <p>Before June 30</p> | <p>Summer Tax Levy for School Millage Detail and Tax Roll: MCL 380.1613(4)(c). Before June 30 the county treasurer or, the treasurer of the school district or intermediate school district shall spread the taxes being collected.</p> <p>County Treasurer to spread summer SET and County Allocated and Prepare Tax Roll MCL 211.905b(6)(b). Not later than June 30, the county treasurer or the state treasurer shall spread the millage levied against the assessment roll and prepare the tax roll.</p> |
| <p>June 30</p> | <p>Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the State Tax Commission in writing on or before June 30. Boards of Review must provide the taxpayer with the form to appeal their classification.</p> <p>Deadline for County Equalization Director to file Interim Status Report of the ongoing study for the current year. [R 209.41].</p> <p>Township supervisor shall prepare and furnish the summer tax roll before June 30 to the township treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. MCL 380.1612(1).</p> |
| <p>July 1</p> | <p>Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a different due date). MCL 211.44a(2) and (3)</p> |
| <p>By the 1st day of each month</p> | <p>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).</p> |

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| By the 15 th 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 19 | <p>The July BOR may be convened to correct a qualified error (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, 1 or more of the following alternative meeting dates for the purposes of this section: An alternative meeting date during the week of the third Monday in July MCL 211.53b(7)(b).</p> <p>An owner of property that is a “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. MCL 211.7cc(19).</p> <p>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).</p> <p>July BOR may hear appeals for current year only for poverty exemptions, but not poverty exemptions denied by the March Board of Review. MCL 211.7u, page 12 of STC Bulletin No. 12 of 1997.</p> |
| July 31 (MTT) | <p>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. MCL 205.735a(6).</p> <p>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 July 31.</p> |
| July 31 | Industrial Facilities Exemption Treasurer’s Report (Form 170) must be filed with Assessment and Certification on or before July 31 of the tax year involved. |
| August 15 | 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 (by the third Monday in August). MCL 205.737(7). |

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|------------|---|
| Sept. 1 | <p>Second notice by first class mail to all properties that are delinquent on 2010 taxes (Sept 1). MCL 211.78c</p> <p>Update Michigan Department of Education (MDE) DS-4410: The MDE requests that county treasurers update the online taxable value system found at http://mdoe.state.mi.us/taxablevalue</p> |
| Sept. 14 | <p>Summer Taxes Due: Summer taxes due, unless property is located in a city with a separate charter due date (Sept 14). MCL 211.905b(10), MCL 380.1613. MCL 211.107.</p> <p>Last day of deferral period for summer property tax levies, if the deferral for qualified taxpayers. MCL 211.51 (7).</p> |
| Sept. 15 | <p>Interest of 1% 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). Note: date may be different depending on the city charter.</p> |
| Sept. 30 * | <p>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 (Sept 30). MCL 211.36(1).</p> <p>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.</p> |
| October * | <p>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, 211.37 and 211.34(1). The County Board also receives certifications that Truth in Taxation hearings have been held if required. MCL 211.24e.</p> |
| Oct. 1 | <p>County Treasurer adds \$15 for each parcel of property for which the 2010 real property taxes remain unpaid. MCL 211.78d</p> <p>Property owners must submit completed form 4449 Qualified Forest Tax Exemption (P.A. 378 of 2006), with two copies of the forest management plan to the Department of Natural Resources and Environment. Must be postmarked no later than October 1 prior to the year of the applied exemption.</p> |

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| <p>Oct. 14</p> <p>Oct. 15 is a Saturday</p> | <p>The assessor reports status of Industrial Facility Tax property, to STC. MCL 207.567(2).</p> <p>Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666</p> <p>Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854</p> <p>The assessor's annual report of the determination made under MCL 207.783(1) to each taxing unit that levies taxes upon property in the local governmental unit in which a new facility or rehabilitated facility is located and to each holder of the Neighborhood Enterprise Zone certificate. MCL 207.783(2).</p> <p>Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act. MCL 125.2794.</p> |
| <p>October 20</p> | <p>Update Michigan Department of Education (MDE) DS-4410: The MDE requests that county treasurers update the online taxable value system found at http://mdoe.state.mi.us/taxablevalue based on this schedule: http://www.michigan.gov/documents/TAXABLE_VALUE_CALENDAR_96138_7.pdf</p> <p>This information is completed by county treasurers for EVERY year back to the 1994 tax year showing revisions to taxable values due to (but not limited to) MITT and STC decisions, homestead audits, personal property audits, etc. that are made after the county treasurers are in possession of the tax rolls. These adjustments are fewer in number as the years progress. These numbers generate a below-the-line foundation adjustment for the school fiscal year affected.</p> |
| <p>October 31</p> | <p>October apportionment session of the County Board of Commissioners to examine certificates, direct 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.</p> <p>Deadline for submission of New Personal Property PA 328 of 1998, Obsolete Property PA 146 of 2000, Commercial Rehabilitation PA 210 of 2005, Neighborhood Enterprise Zone PA 147 of 1992 and Industrial Facilities PA 198 of 1974 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received on or after November 1 shall be considered by the Commission contingent upon staff availability.</p> |

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|------------------|---|
| Nov. 5 | <p>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).</p> |
| Nov. 28 | <p>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).</p> |
| Dec. 1 | <p>2011 taxes due and payable to local unit treasurer are a lien on real property. Charter cities or villages may provide for a different day. MCL 211.40.</p> <p>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.</p> <p>A winter tax bill must include information on summer taxes that were deferred. MCL 211.51(6) If a local property tax collecting unit that collects a summer property tax also collects a winter property tax in the same year, a statement of the amount of taxes deferred pursuant to subsection (2) shall be in the December tax statement mailed by the local property tax collecting unit for each summer property tax payment that was deferred from collection. If a local property tax collecting unit that collects a summer property tax does not collect a winter property tax in the same year, it shall mail a statement of the amount of taxes deferred under subsection (2) at the same time December tax statements are required to be mailed under section 44.</p> |
| MTT Note: | <p>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).</p> |

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| <p>Dec. 13</p> | <p>Special Board of Review meeting may be convened by assessing officer to correct qualified errors (Tuesday after the second Monday in Dec.). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, 1 or more of the following alternative meeting dates for the purposes of this section: An alternative meeting date during the week of the second Monday in December. MCL 211.53b(7).</p> <p>An owner of property that is a “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. MCL 211.7cc(19).</p> <p>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> <p>December Board of Review to hear appeals for current year poverty exemptions only, but not poverty exemptions denied by the March Board of Review. MCL 211.7u, page 12 of STC Bulletin No. 12 of 1997.</p> |
| <p>December 15</p> | <p>Form 600/L-4016, Supplemental Special Assessment Report due to the STC.</p> |
| <p>Dec. 29 Dec. 30 is a Holiday Dec. 31 is a Saturday</p> | <p>The Department of Treasury may appeal the 2011 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7).</p> |
| <p>Dec. 31, 2011</p> | <p>Tax day for 2011 property taxes. MCL 211.2(2).</p> <p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640). MCL 211.7cc(5)</p> |
| <p>Jan. 3, 2012 Dec. 31 is a Saturday Jan. 1 is a Sunday Jan. 2 is a Holiday</p> | <p>Due date for filing of county equalization department studies made during 2011 with the STC. These studies are used for the 2012 revised valuation starting bases.</p> |

* Notes requirements of Section 31 of Article 9 of State Constitution and of MCL 211.34d and 211.34(1).

2011 CHIPPEWA COUNTY EQUALIZATION REPORT
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YEAR: 2011

CHIPPEWA COUNTY EQUALIZATION REPORT

REAL AND PERSONAL PROPERTY EQUALIZED VALUATION TOTALS

| TOWNSHIP OR CITY | TOTAL REAL PROPERTY VALUATIONS TOTALS FROM PAGES 2 & 3 | | PERSONAL PROPERTY VALUATIONS | | TOTAL REAL PLUS PERSONAL PROPERTY | | INCREASE (DECREASE) FROM 2010 | % OF INCREASE (DECREASE) | UNIT'S PERCENT OF TOTAL | TOWNSHIP OR CITY |
|-------------------|---|----------------------|------------------------------|----------------------|-----------------------------------|----------------------|----------------------------------|--------------------------|-------------------------|---------------------------|
| | ASSESSED VALUATIONS | EQUALIZED VALUATIONS | ASSESSED VALUATIONS | EQUALIZED VALUATIONS | ASSESSED VALUATIONS | EQUALIZED VALUATIONS | | | | |
| BAY MILLS | 70,972,200 | 70,972,200 | 1,344,900 | 1,344,900 | 72,317,100 | 72,317,100 | -1,159,400 | -1.58% | 5.30% | BAY MILLS BRUCE |
| BRUCE | 84,521,300 | 84,521,300 | 1,916,900 | 1,916,900 | 86,438,200 | 86,438,200 | 641,250 | 0.75% | 6.33% | |
| CHIPPEWA | 9,407,000 | 9,407,000 | 674,200 | 674,200 | 10,081,200 | 10,081,200 | -41,000 | -0.41% | 0.74% | CHIPPEWA DAFTER |
| DAFTER | 38,479,400 | 38,479,400 | 3,617,100 | 3,617,100 | 42,096,500 | 42,096,500 | 228,600 | 0.55% | 3.08% | |
| DETOUR | 73,766,400 | 73,766,400 | 1,719,200 | 1,719,200 | 75,485,600 | 75,485,600 | -1,231,500 | -1.61% | 5.53% | DETOUR DRUMMOND ISLAND |
| DRUMMOND ISLAND | 164,007,400 | 164,007,400 | 2,751,500 | 2,751,500 | 166,758,900 | 166,758,900 | 123,600 | 0.07% | 12.21% | |
| HULBERT | 13,518,500 | 12,570,260 | 280,200 | 280,200 | 13,808,700 | 12,860,460 | -262,219 | -2.00% | 0.94% | HULBERT KINROSS |
| KINROSS | 48,245,500 | 48,245,500 | 4,507,500 | 4,507,500 | 50,753,000 | 50,753,000 | -2,682,200 | -5.02% | 3.72% | |
| PICKFORD | 60,675,150 | 60,675,150 | 1,808,800 | 1,808,800 | 62,483,950 | 62,483,950 | 13,150 | 0.02% | 4.58% | PICKFORD RABER |
| RABER | 40,935,400 | 40,935,400 | 1,426,600 | 1,426,600 | 42,362,000 | 42,362,000 | -2,935,500 | -6.48% | 3.10% | |
| RUDYARD | 48,012,800 | 45,993,518 | 6,487,700 | 6,487,700 | 52,510,500 | 52,491,219 | -2,398,681 | -4.37% | 3.84% | RUDYARD SOO |
| SOO | 114,435,300 | 114,435,300 | 5,056,500 | 5,056,500 | 119,491,800 | 119,491,800 | -844,600 | -0.70% | 8.75% | |
| SUGAR ISLAND | 54,665,900 | 54,665,900 | 836,200 | 836,200 | 55,502,100 | 55,502,100 | -1,896,100 | -3.30% | 4.07% | SUGAR ISLAND SUPERIOR |
| SUPERIOR | 49,787,440 | 49,787,440 | 2,701,825 | 2,701,825 | 52,489,265 | 52,489,265 | 269,895 | 0.52% | 3.84% | |
| TROUT LAKE | 35,248,600 | 35,248,600 | 922,500 | 922,500 | 36,169,100 | 36,169,100 | 85,800 | 0.27% | 2.65% | TROUT LAKE WHITEFISH |
| WHITEFISH | 110,817,150 | 110,817,150 | 1,372,600 | 1,372,600 | 112,189,750 | 112,189,750 | 499,550 | 0.45% | 8.22% | |
| TOTAL TOWNSHIPS | 1,013,493,440 | 1,012,525,919 | 37,444,225 | 37,444,225 | 1,050,937,665 | 1,049,970,144 | -11,579,255 | -1.08% | 76.90% | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 290,788,700 | 290,788,700 | 24,528,900 | 24,528,900 | 315,317,600 | 315,317,600 | 2,610,000 | 0.83% | 23.10% | CITY OF S S MARIE |
| GRAND TOTAL | 1,304,282,140 | 1,303,314,619 | 61,973,125 | 61,973,125 | 1,366,255,265 | 1,365,287,744 | -8,969,255 | -0.65% | 100.00% | GRAND TOTAL |

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YEAR: 2011

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 | 723,200 | 0 | 70,249,000 | 0 | 0 | 70,972,200 | BAY MILLS |
| BRUCE | 15,403,600 | 2,379,700 | 0 | 66,738,000 | 0 | 0 | 84,521,300 | BRUCE |
| CHIPPEWA | 0 | 1,005,300 | 0 | 8,401,700 | 0 | 0 | 9,407,000 | CHIPPEWA |
| DAFTER | 6,613,000 | 3,751,500 | 841,800 | 27,273,300 | 0 | 0 | 38,479,400 | DAFTER |
| DETOUR | 0 | 2,162,300 | 472,900 | 71,131,200 | 0 | 0 | 73,766,400 | DETOUR |
| DRUMMOND ISLAND | 0 | 5,677,300 | 1,578,100 | 156,752,000 | 0 | 0 | 164,007,400 | DRUMMOND ISLAND |
| HULBERT | 0 | 672,812 | 0 | 11,897,648 | 0 | 0 | 12,570,260 | HULBERT |
| KINROSS | 2,116,100 | 3,917,200 | 1,455,600 | 38,756,600 | 0 | 0 | 46,245,500 | KINROSS |
| PICKFORD | 11,211,250 | 3,202,950 | 0 | 46,260,950 | 0 | 0 | 60,675,150 | PICKFORD |
| RABER | 3,884,200 | 1,549,500 | 0 | 35,521,700 | 0 | 0 | 40,935,400 | RABER |
| RUDYARD | 10,518,250 | 2,810,000 | 0 | 32,665,269 | 0 | 0 | 45,993,519 | RUDYARD |
| SOO | 3,289,000 | 13,926,400 | 3,278,700 | 93,941,200 | 0 | 0 | 114,435,300 | SOO |
| SUGAR ISLAND | 0 | 698,700 | 0 | 53,967,200 | 0 | 0 | 54,665,900 | SUGAR ISLAND |
| SUPERIOR | 3,121,300 | 8,553,670 | 0 | 38,112,470 | 0 | 0 | 49,787,440 | SUPERIOR |
| TROUT LAKE | 0 | 1,532,900 | 20,000 | 33,693,700 | 0 | 0 | 35,246,600 | TROUT LAKE |
| WHITEFISH | 0 | 3,924,500 | 0 | 106,892,650 | 0 | 0 | 110,817,150 | WHITEFISH |
| TOTAL TOWNSHIPS | 56,136,700 | 56,487,732 | 7,646,900 | 892,254,587 | 0 | 0 | 1,012,525,919 | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 0 | 103,651,900 | 12,533,400 | 174,603,400 | 0 | 0 | 290,788,700 | CITY OF S S MARIE |
| GRAND TOTAL | 56,136,700 | 160,139,632 | 20,180,300 | 1,066,857,987 | 0 | 0 | 1,303,314,619 | GRAND TOTAL |

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YEAR: 2011

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 | 723,200 | 0 | 70,249,000 | 0 | 0 | 70,972,200 | BAY MILLS |
| BRUCE | 15,403,600 | 2,379,700 | 0 | 69,738,000 | 0 | 0 | 84,521,300 | BRUCE |
| CHIPPEWA | 0 | 1,005,300 | 0 | 8,401,700 | 0 | 0 | 9,407,000 | CHIPPEWA |
| DAFTER | 6,813,000 | 3,751,500 | 841,600 | 27,273,300 | 0 | 0 | 38,479,400 | DAFTER |
| DETOUR | 0 | 2,162,300 | 472,900 | 71,131,200 | 0 | 0 | 73,766,400 | DETOUR |
| DRUMMOND ISLAND | 0 | 5,877,300 | 1,576,100 | 159,752,000 | 0 | 0 | 164,007,400 | DRUMMOND ISLAND |
| HULBERT | 0 | 678,800 | 0 | 12,839,700 | 0 | 0 | 13,518,500 | HULBERT |
| KINROSS | 2,116,100 | 3,917,200 | 1,455,600 | 38,756,600 | 0 | 0 | 46,245,500 | KINROSS |
| PICKFORD | 11,211,250 | 3,202,950 | 0 | 46,260,950 | 0 | 0 | 60,675,150 | PICKFORD |
| RABER | 3,864,200 | 1,549,500 | 0 | 35,521,700 | 0 | 0 | 40,935,400 | RABER |
| RUDYARD | 10,518,250 | 2,810,000 | 0 | 32,684,550 | 0 | 0 | 46,012,800 | RUDYARD |
| SOO | 3,289,000 | 13,928,400 | 3,279,700 | 93,941,200 | 0 | 0 | 114,435,300 | SOO |
| SUGAR ISLAND | 0 | 698,700 | 0 | 53,987,200 | 0 | 0 | 54,685,900 | SUGAR ISLAND |
| SUPERIOR | 3,121,300 | 8,553,670 | 0 | 38,112,470 | 0 | 0 | 49,787,440 | SUPERIOR |
| TROUT LAKE | 0 | 1,532,900 | 20,000 | 33,693,700 | 0 | 0 | 35,246,600 | TROUT LAKE |
| WHITEFISH | 0 | 3,924,500 | 0 | 106,892,650 | 0 | 0 | 110,817,150 | WHITEFISH |
| TOTAL TOWNSHIPS | 56,136,700 | 56,493,920 | 7,646,900 | 893,215,920 | 0 | 0 | 1,013,493,440 | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 0 | 103,851,900 | 12,533,400 | 174,603,400 | 0 | 0 | 290,786,700 | CITY OF S S MARIE |
| GRAND TOTAL | 56,136,700 | 160,145,820 | 20,180,300 | 1,067,819,320 | 0 | 0 | 1,304,282,140 | GRAND TOTAL |

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YEAR: 2011

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 | 341,000 | 0 | 0 | 1,003,900 | 1,344,900 | BAY MILLS |
| BRUCE | 0 | 615,400 | 0 | 0 | 1,301,500 | 1,916,900 | BRUCE |
| CHIPPEWA | 0 | 160,500 | 0 | 0 | 513,700 | 674,200 | CHIPPEWA |
| DAFTER | 0 | 1,117,800 | 0 | 0 | 2,499,300 | 3,617,100 | DAFTER |
| DETOUR | 0 | 229,200 | 0 | 0 | 1,490,000 | 1,719,200 | DETOUR |
| DRUMMOND ISLAND | 0 | 674,700 | 843,300 | 0 | 1,233,500 | 2,751,500 | DRUMMOND ISLAND |
| HULBERT | 0 | 43,100 | 0 | 0 | 247,100 | 290,200 | HULBERT |
| KINROSS | 0 | 1,461,000 | 1,301,200 | 0 | 1,745,300 | 4,507,500 | KINROSS |
| PICKFORD | 0 | 548,500 | 0 | 0 | 1,262,300 | 1,808,800 | PICKFORD |
| RABER | 0 | 415,700 | 0 | 0 | 1,010,900 | 1,428,600 | RABER |
| RUDYARD | 0 | 571,000 | 0 | 0 | 5,926,700 | 6,497,700 | RUDYARD |
| SOO | 0 | 2,435,800 | 183,900 | 0 | 2,438,800 | 5,056,500 | SOO |
| SUGAR ISLAND | 0 | 68,000 | 0 | 0 | 768,200 | 836,200 | SUGAR ISLAND |
| SUPERIOR | 0 | 1,442,525 | 0 | 0 | 1,259,300 | 2,701,825 | SUPERIOR |
| TROUT LAKE | 0 | 59,300 | 0 | 0 | 863,200 | 922,500 | TROUT LAKE |
| WHITEFISH | 0 | 433,700 | 0 | 0 | 938,900 | 1,372,600 | WHITEFISH |
| TOTAL TOWNSHIPS | 0 | 10,615,225 | 2,328,400 | 0 | 24,500,600 | 37,444,225 | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 0 | 12,482,200 | 4,942,100 | 0 | 7,104,600 | 24,528,900 | CITY OF S S MARIE |
| GRAND TOTAL | 0 | 23,097,425 | 7,270,500 | 0 | 31,605,200 | 61,973,125 | GRAND TOTAL |

YEAR: 2011

CHIPPEWA COUNTY EQUALIZATION REPORT

AGRICULTURAL CLASS - - REAL 101

| TOWNSHIP/CITY | 2011 PARCEL COUNT | 2011 LOCAL ASSESSED | 2011 COUNTY EQUALIZED | 2010 COUNTY EQUALIZED | INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNIT'S % OF TOTAL | 2011 LEVEL OF ASSESSMENT | 2011 FACTOR | 2010 FACTOR | TOWNSHIP/CITY |
|---------------------------|-------------------------|---------------------------|-----------------------------|-----------------------------|---|---------------------------------------|-------------------------|--------------------------------|--------------------|--------------------|---------------------------|
| BAY MILLS BRUCE | 0 281 | 0 15,403,600 | 0 15,403,600 | 0 15,459,600 | 0 -56,000 | 0.00% -0.36% | 0.00% 27.44% | NC 49.86% | NC 1.00000 | NC 1.00000 | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | 0 158 | 0 6,613,000 | 0 6,613,000 | 0 6,453,100 | 0 159,900 | 0.00% 2.48% | 0.00% 11.78% | NC 49.95% | NC 1.00000 | NC 1.00000 | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISLAND | 0 0 | 0 0 | 0 0 | 0 0 | 0 0 | 0.00% 0.00% | 0.00% 0.00% | NC NC | NC NC | NC NC | DETOUR DRUMMOND ISLAND |
| HULBERT KINROSS | 0 48 | 0 2,116,100 | 0 2,116,100 | 0 2,198,300 | 0 -82,200 | 0.00% -3.74% | 0.00% 3.77% | NC 49.03% | NC 1.00000 | NC 1.00000 | HULBERT KINROSS |
| PICKFORD RABER | 241 85 | 11,211,250 3,864,200 | 11,211,250 3,864,200 | 11,444,200 3,957,700 | -232,950 -93,500 | -2.04% -2.36% | 19.97% 6.88% | 49.20% 49.20% | 1.00000 1.00000 | 1.00000 1.00000 | PICKFORD RABER |
| RUDYARD SOO | 233 64 | 10,518,250 3,289,000 | 10,518,250 3,289,000 | 10,198,500 3,224,100 | 319,750 64,900 | 3.14% 2.01% | 18.74% 5.86% | 49.58% 49.94% | 1.00000 1.00000 | 1.00000 1.00000 | RUDYARD SOO |
| SUGAR ISLAND SUPERIOR | 0 77 | 0 3,121,300 | 0 3,121,300 | 0 3,163,800 | 0 -42,500 | 0.00% -1.34% | 0.00% 5.56% | NC 49.61% | NC 1.00000 | NC 1.00000 | SUGAR ISLAND SUPERIOR |
| TROUT LAKE WHITEFISH | 0 0 | 0 0 | 0 0 | 0 0 | 0 0 | 0.00% 0.00% | 0.00% 0.00% | NC NC | NC NC | NC NC | TROUT LAKE WHITEFISH |
| TOTAL TOWNSHIPS | 1,187 | 56,136,700 | 56,136,700 | 56,099,300 | 37,400 | 0.07% | 100.00% | | | | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | 1.00000 | CITY OF S S MARIE |
| GRAND TOTAL | 1,187 | 56,136,700 | 56,136,700 | 56,099,300 | 37,400 | 0.07% | 100.00% | | | | GRAND TOTAL |

02

YEAR: 2011

CHIPPEWA COUNTY EQUALIZATION REPORT
COMMERCIAL CLASS -- REAL 201

| TOWNSHIP/CITY | 2011 PARCEL COUNT | 2011 LOCAL ASSESSED | 2011 COUNTY EQUALIZED | 2010 COUNTY EQUALIZED | INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNITS % OF TOTAL | 2011 LEVEL OF ASSESSMENT | 2011 FACTOR | 2010 FACTOR | TOWNSHIP/CITY |
|--------------------------|-------------------------|---------------------------|-----------------------------|-----------------------------|---|---------------------------------------|------------------------|--------------------------------|----------------|----------------|--------------------------|
| BAY MILLS | 6 | 723,200 | 723,200 | 813,700 | -90,500 | -11.12% | 0.45% | 49.76% | 1.00000 | 1.00000 | BAY MILLS |
| BRUCE | 44 | 2,379,700 | 2,379,700 | 2,339,950 | 39,750 | 1.70% | 1.49% | 49.66% | 1.00000 | 1.00000 | BRUCE |
| CHIPPEWA | 20 | 1,005,300 | 1,005,300 | 1,007,800 | -2,500 | -0.25% | 0.63% | 49.57% | 1.00000 | 1.00000 | CHIPPEWA |
| DAFTER | 46 | 3,751,500 | 3,751,500 | 3,392,600 | 358,900 | 10.58% | 2.34% | 49.80% | 1.00000 | 1.00000 | DAFTER |
| DETOUR | 45 | 2,162,300 | 2,162,300 | 2,134,800 | 27,500 | 1.29% | 1.35% | 49.70% | 1.00000 | 1.00000 | DETOUR |
| DRUMMOND ISLAND | 61 | 5,677,300 | 5,677,300 | 5,601,200 | 76,100 | 1.36% | 3.55% | 49.76% | 1.00000 | 1.00000 | DRUMMOND ISLAND |
| HULBERT | 11 | 678,800 | 672,612 | 678,800 | -6,188 | -0.91% | 0.42% | 50.46% | 0.99089 | 1.00000 | HULBERT |
| KINROSS | 69 | 3,917,200 | 3,917,200 | 4,223,100 | -305,900 | -7.24% | 2.45% | 49.31% | 1.00000 | 1.00000 | KINROSS |
| PICKFORD | 61 | 3,202,950 | 3,202,950 | 3,309,800 | -106,850 | -3.23% | 2.00% | 49.48% | 1.00000 | 1.00000 | PICKFORD |
| RABER | 17 | 1,549,500 | 1,549,500 | 1,574,300 | -24,800 | -1.58% | 0.97% | 49.13% | 1.00000 | 1.00000 | RABER |
| RUDYARD | 82 | 2,810,000 | 2,810,000 | 2,829,200 | -19,200 | -0.68% | 1.75% | 49.35% | 1.00000 | 1.00000 | RUDYARD |
| SOO | 84 | 13,926,400 | 13,926,400 | 13,334,600 | 591,800 | 4.44% | 8.70% | 49.58% | 1.00000 | 1.00000 | SOO |
| SUGAR ISLAND | 9 | 698,700 | 698,700 | 800,700 | -102,000 | -12.74% | 0.44% | 49.43% | 1.00000 | 1.00000 | SUGAR ISLAND |
| SUPERIOR | 42 | 8,553,670 | 8,553,670 | 8,587,300 | -33,630 | -0.39% | 5.34% | 49.07% | 1.00000 | 1.00000 | SUPERIOR |
| TROUT LAKE | 38 | 1,532,900 | 1,532,900 | 1,814,300 | -281,400 | -15.51% | 0.96% | 49.44% | 1.00000 | 1.00000 | TROUT LAKE |
| WHITEFISH | 75 | 3,924,500 | 3,924,500 | 3,982,000 | -57,500 | -1.44% | 2.45% | 49.83% | 1.00000 | 1.00000 | WHITEFISH |
| TOTAL TOWNSHIPS | 720 | 58,493,920 | 58,487,732 | 56,424,150 | 63,582 | 0.11% | 35.27% | | | | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 635 | 103,651,900 | 103,651,900 | 101,558,600 | 2,093,300 | 2.08% | 64.73% | 49.99% | 1.00000 | 1.00000 | CITY OF S S MARIE |
| GRAND TOTAL | 1,365 | 160,146,820 | 160,139,632 | 167,982,760 | 2,166,882 | 1.37% | 100.00% | | | | GRAND TOTAL |

05

YEAR: 2011

CHIPPEWA COUNTY EQUALIZATION REPORT

INDUSTRIAL CLASS -- REAL 301

| TOWNSHIP/CITY | 2011 PARCEL COUNT | 2011 LOCAL ASSESSED | 2011 COUNTY EQUALIZED | 2010 COUNTY EQUALIZED | INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNITS % OF TOTAL | 2011 LEVEL OF ASSESSMENT | 2011 FACTOR | 2010 FACTOR | TOWNSHIP/CITY |
|--------------------------|-------------------------|---------------------------|-----------------------------|-----------------------------|---|---------------------------------------|------------------------|--------------------------------|----------------|----------------|--------------------------|
| BAY MILLS | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | BAY MILLS |
| BRUCE | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | BRUCE |
| CHIPPEWA | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | CHIPPEWA |
| DAFTER | 6 | 841,600 | 841,600 | 1,226,400 | -384,800 | -31.38% | 4.17% | 49.93% | 1.00000 | 1.00000 | DAFTER |
| DETOUR | 3 | 472,900 | 472,900 | 472,900 | 0 | 0.00% | 2.34% | 49.36% | 1.00000 | 1.00000 | DETOUR |
| DRUMMOND ISLAND | 14 | 1,578,100 | 1,578,100 | 1,578,100 | 0 | 0.00% | 7.82% | 49.58% | 1.00000 | 1.00000 | DRUMMOND ISLAND |
| HULBERT | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | HULBERT |
| KINROSS | 14 | 1,455,600 | 1,455,600 | 1,694,300 | -438,700 | -23.16% | 7.21% | 49.59% | 1.00000 | 1.00000 | KINROSS |
| PICKFORD | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | PICKFORD |
| RABER | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | RABER |
| RUDYARD | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | RUDYARD |
| SOO | 24 | 3,278,700 | 3,278,700 | 3,268,500 | 12,200 | 0.37% | 16.25% | 49.87% | 1.00000 | 1.00000 | SOO |
| SUGAR ISLAND | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | SUGAR ISLAND |
| SUPERIOR | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | SUPERIOR |
| TROUT LAKE | 1 | 20,000 | 20,000 | 20,000 | 0 | 0.00% | 0.10% | 50.00% | 1.00000 | 1.00000 | TROUT LAKE |
| WHITEFISH | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | WHITEFISH |
| TOTAL TOWNSHIPS | 62 | 7,646,900 | 7,646,900 | 8,458,200 | -811,300 | -9.59% | 37.89% | | | | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 32 | 12,533,400 | 12,533,400 | 11,910,300 | 623,100 | 5.23% | 62.11% | 49.27% | 1.00000 | 1.00000 | CITY OF S S MARIE |
| GRAND TOTAL | 94 | 20,180,300 | 20,180,300 | 20,368,500 | -188,200 | -0.92% | 100.00% | 50.00% | 1.00000 | | GRAND TOTAL |

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YEAR: 2011

CHIPPEWA COUNTY EQUALIZATION REPORT

RESIDENTIAL CLASS -- REAL 401

| TOWNSHIP/CITY | 2011 PARCEL COUNT | 2011 LOCAL ASSESSED | 2011 COUNTY EQUALIZED | 2010 COUNTY EQUALIZED | INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNITS % OF TOTAL | 2011 LEVEL OF ASSESSMENT | 2011 FACTOR | 2010 FACTOR | TOWNSHIP/CITY |
|-------------------|-------------------------|---------------------------|-----------------------------|-----------------------------|---|---------------------------------------|------------------------|--------------------------------|----------------|----------------|---------------------------|
| BAY MILLS | 1,137 | 70,249,000 | 70,249,000 | 71,382,700 | -1,133,700 | -1.59% | 6.58% | 49.94% | 1.00000 | 1.00000 | BAY MILLS BRUCE |
| BRUCE | 1,500 | 69,738,000 | 69,738,000 | 66,305,200 | 432,800 | 0.65% | 6.26% | 49.58% | 1.00000 | 1.00000 | |
| CHIPPEWA | 425 | 8,401,700 | 8,401,700 | 8,538,900 | -137,200 | -1.61% | 0.79% | 49.37% | 1.00000 | 1.00000 | CHIPPEWA DAFTER |
| DAFTER | 736 | 27,273,300 | 27,273,300 | 27,077,200 | 196,100 | 0.72% | 2.56% | 49.26% | 1.00000 | 1.00000 | |
| DETOUR | 1,747 | 71,131,200 | 71,131,200 | 72,462,100 | -1,330,900 | -1.84% | 6.87% | 49.90% | 1.00000 | 1.00000 | DETOUR DRUMMOND ISLAND |
| DRUMMOND ISLAND | 3,064 | 159,752,000 | 159,752,000 | 158,737,500 | 14,500 | 0.01% | 14.69% | 49.26% | 1.00000 | 1.00000 | |
| HULBERT | 481 | 12,839,700 | 11,897,648 | 12,195,879 | -298,231 | -2.45% | 1.12% | 53.96% | 0.92863 | 0.99782 | HULBERT KINROSS |
| KINROSS | 1,457 | 38,756,600 | 38,756,600 | 40,358,500 | -1,601,900 | -3.97% | 3.63% | 49.17% | 1.00000 | 1.00000 | |
| PICKFORD | 1,273 | 48,260,950 | 48,260,950 | 48,051,000 | 209,950 | 0.48% | 4.34% | 49.45% | 1.00000 | 1.00000 | PICKFORD RABER |
| RABER | 1,176 | 35,521,700 | 35,521,700 | 38,403,100 | -2,881,400 | -7.50% | 3.33% | 49.70% | 1.00000 | 1.00000 | |
| RUDYARD | 1,060 | 32,984,550 | 32,984,550 | 35,376,700 | -2,711,431 | -7.66% | 3.06% | 50.03% | 0.99941 | 1.00000 | RUDYARD SOO |
| SOO | 1,884 | 93,941,200 | 93,941,200 | 94,543,600 | -602,400 | -0.64% | 8.81% | 49.97% | 1.00000 | 1.00000 | |
| SUGAR ISLAND | 1,447 | 53,967,200 | 53,967,200 | 55,897,100 | -1,929,900 | -3.45% | 5.06% | 49.51% | 1.00000 | 1.00000 | SUGAR ISLAND SUPERIOR |
| SUPERIOR | 1,146 | 38,112,470 | 38,112,470 | 37,980,770 | 131,700 | 0.35% | 3.57% | 49.04% | 1.00000 | 1.00000 | |
| TROUT LAKE | 919 | 33,993,700 | 33,993,700 | 33,387,600 | 306,100 | 0.92% | 3.16% | 49.56% | 1.00000 | 1.00000 | TROUT LAKE WHITEFISH |
| WHITEFISH | 2,348 | 106,892,650 | 106,892,650 | 106,502,100 | 390,550 | 0.37% | 10.02% | 49.77% | 1.00000 | 1.00000 | |
| TOTAL TOWNSHIPS | 21,800 | 893,215,920 | 892,254,587 | 903,199,949 | -10,945,362 | -1.21% | 83.63% | | | | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 5,278 | 174,603,400 | 174,603,400 | 173,245,900 | 1,357,500 | 0.78% | 16.37% | 49.86% | 1.00000 | 1.00000 | CITY OF S S MARIE |
| GRAND TOTAL | 27,078 | 1,067,819,320 | 1,066,857,987 | 1,076,445,849 | -9,587,862 | -0.89% | 100.00% | | | | GRAND TOTAL |

YEAR: 2011

CHIPPEWA COUNTY EQUALIZATION REPORT
TIMBER CUTOVER CLASS -- REAL 501

| TOWNSHIP/CITY | 2011 PARCEL COUNT | 2011 LOCAL ASSESSED | 2011 COUNTY EQUALIZED | 2010 COUNTY EQUALIZED | INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNITS % OF TOTAL ASSESSMENT | 2011 LEVEL OF ASSESSMENT | 2011 FACTOR | 2010 FACTOR | TOWNSHIP/CITY |
|---------------------------|-------------------------|---------------------------|-----------------------------|-----------------------------|---|---------------------------------------|-----------------------------------|--------------------------------|----------------|----------------|---------------------------|
| BAY MILLS BRUCE | 0 0 | 0 0 | 0 0 | 0 0 | 0 0 | 0.00% 0.00% | 0.00% 0.00% | NC NC | NC NC | NC NC | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | 0 0 | 0 0 | 0 0 | 0 0 | 0 0 | 0.00% 0.00% | 0.00% 0.00% | NC NC | NC NC | NC NC | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISLAND | 0 0 | 0 0 | 0 0 | 0 0 | 0 0 | 0.00% 0.00% | 0.00% 0.00% | NC NC | NC NC | NC NC | DETOUR DRUMMOND ISLAND |
| HULBERT KINROSS | 0 0 | 0 0 | 0 0 | 0 0 | 0 0 | 0.00% 0.00% | 0.00% 0.00% | NC NC | NC NC | NC NC | HULBERT KINROSS |
| PICKFORD RABER | 0 0 | 0 0 | 0 0 | 0 0 | 0 0 | 0.00% 0.00% | 0.00% 0.00% | NC NC | NC NC | NC NC | PICKFORD RABER |
| RUDYARD SOO | 0 0 | 0 0 | 0 0 | 0 0 | 0 0 | 0.00% 0.00% | 0.00% 0.00% | NC NC | NC NC | NC NC | RUDYARD SOO |
| SUGAR ISLAND SUPERIOR | 0 0 | 0 0 | 0 0 | 0 0 | 0 0 | 0.00% 0.00% | 0.00% 0.00% | NC NC | NC NC | NC NC | SUGAR ISLAND SUPERIOR |
| TROUT LAKE WHITEFISH | 0 0 | 0 0 | 0 0 | 0 0 | 0 0 | 0.00% 0.00% | 0.00% 0.00% | NC NC | NC NC | NC NC | TROUT LAKE WHITEFISH |
| TOTAL TOWNSHIPS | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | CITY OF S S MARIE |
| GRAND TOTAL | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | GRAND TOTAL |

YEAR: 2011

CHIPPEWA COUNTY EQUALIZATION REPORT

DEVELOPMENTAL CLASS - - REAL 601

| TOWNSHIP/CITY | 2011 PARCEL COUNT | 2011 LOCAL ASSESSED | 2011 COUNTY EQUALIZED | 2010 COUNTY EQUALIZED | 2010 INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNITS % OF TOTAL | 2011 LEVEL OF ASSESSMENT | 2011 FACTOR | 2010 FACTOR | TOWNSHIP/CITY |
|---------------------------|-------------------------|---------------------------|-----------------------------|-----------------------------|---|---------------------------------------|------------------------|--------------------------------|----------------|----------------|---------------------------|
| BAY MILLS BRUCE | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISLAND | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | DETOUR DRUMMOND ISLAND |
| HULBERT KINROSS | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | HULBERT KINROSS |
| PICKFORD RABER | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | PICKFORD RABER |
| RUDYARD SOO | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | RUDYARD SOO |
| SUGAR ISLAND SUPERIOR | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | SUGAR ISLAND SUPERIOR |
| TROUT LAKE WHITEFISH | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | TROUT LAKE WHITEFISH |
| TOTAL TOWNSHIPS | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | CITY OF S S MARIE |
| GRAND TOTAL | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | NC | GRAND TOTAL |

YEAR: 2011

CO.EQ/PG11/11
4/1/2011

CHIPPEWA COUNTY EQUALIZATION REPORT

SUMMARY OF RATIOS AND FACTORS*

| UNIT | CLASS: AG 101 | | CLASS: COM 201 | | CLASS: IND 301 | | CLASS: RES 401 | | CLASS: TC 601 * | | CLASS: DEV 601* | | CLASS: PERSONAL | | UNIT |
|---------------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|-----------------|----------|-----------------|----------|------------------|--------------------|---------------------------|
| | RATIO | FACTOR | RATIO | FACTOR | RATIO | FACTOR | RATIO | FACTOR | RATIO | FACTOR | RATIO | FACTOR | RATIO | FACTOR | |
| BAY MILLS BRUCE | NC 49.86% | NC 1.00000 | 49.76% 49.66% | 1.00000 1.00000 | 0.00% 0.00% | 0.00000 0.00000 | 49.84% 49.58% | 1.00000 1.00000 | NC NC | NC NC | NC NC | NC NC | 50.00% 50.00% | 1.00000 1.00000 | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | NC 49.95% | NC 1.00000 | 49.57% 49.80% | 1.00000 1.00000 | 0.00% 49.93% | 0.00000 1.00000 | 49.37% 49.26% | 1.00000 1.00000 | NC NC | NC NC | NC NC | NC NC | 50.00% 50.00% | 1.00000 1.00000 | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISLAND | NC NC | NC NC | 49.70% 49.76% | 1.00000 1.00000 | 49.36% 49.56% | 1.00000 1.00000 | 49.80% 49.26% | 1.00000 1.00000 | NC NC | NC NC | NC NC | NC NC | 50.00% 50.00% | 1.00000 1.00000 | DETOUR DRUMMOND ISLAND |
| HULBERT KINROSS | NC 49.03% | NC 1.00000 | 50.46% 49.31% | 0.99089 1.00000 | 0.00% 49.59% | 0.00000 1.00000 | 53.98% 49.17% | 0.82683 1.00000 | NC NC | NC NC | NC NC | NC NC | 50.00% 50.00% | 1.00000 1.00000 | HULBERT KINROSS |
| PICKFORD RABER | 49.20% 49.20% | 1.00000 1.00000 | 49.48% 49.13% | 1.00000 1.00000 | 0.00% 0.00% | 0.00000 0.00000 | 49.45% 49.70% | 1.00000 1.00000 | NC NC | NC NC | NC NC | NC NC | 50.00% 50.00% | 1.00000 1.00000 | PICKFORD RABER |
| RUDYARD SOO | 49.58% 49.84% | 1.00000 1.00000 | 49.35% 49.58% | 1.00000 1.00000 | 0.00% 49.87% | 0.00000 1.00000 | 50.03% 49.97% | 0.89941 1.00000 | NC NC | NC NC | NC NC | NC NC | 50.00% 50.00% | 1.00000 1.00000 | RUDYARD SOO |
| SUGAR ISLAND SUPERIOR | NC 49.61% | NC 1.00000 | 49.43% 49.07% | 1.00000 1.00000 | 0.00% 0.00% | 0.00000 0.00000 | 49.51% 49.04% | 1.00000 1.00000 | NC NC | NC NC | NC NC | NC NC | 50.00% 50.00% | 1.00000 1.00000 | SUGAR ISLAND SUPERIOR |
| TROUT LAKE WHITEFISH | NC NC | NC NC | 49.44% 49.83% | 1.00000 1.00000 | 50.00% 0.00% | 1.00000 0.00000 | 49.56% 49.77% | 1.00000 1.00000 | NC NC | NC NC | NC NC | NC NC | 50.00% 50.00% | 1.00000 1.00000 | TROUT LAKE WHITEFISH |
| CITY OF S S MARIE | NC | NC | 49.99% | 1.00000 | 49.27% | 1.00000 | 49.86% | 1.00000 | NC | NC | NC | NC | 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

| TOWNSHIP | SQUARE MILES | SQUARE ACRES |
|--------------------------|--------------|--------------|
| BAY MILLS TOWNSHIP | 61.5 | 36,360 |
| 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 | 1572.5 | 1,005,320 |

YEAR: 2011

CHIPPEWA COUNTY TOTAL VALUATIONS

| NUMBER OF PARCELS | REAL PROPERTY TOTALS | CLASS NUMBER | EQUALIZED VALUES | TRUE CASH VALUE | % OF TOTAL |
|-------------------|----------------------|--------------|----------------------|----------------------|----------------|
| 1,187 | AGRICULTURAL | 101 | 58,136,700 | 113,178,081 | 4.31% |
| 1,355 | COMMERCIAL | 201 | 160,139,632 | 321,446,951 | 12.25% |
| 94 | INDUSTRIAL | 301 | 20,180,300 | 40,815,309 | 1.52% |
| 27,078 | RESIDENTIAL | 401 | 1,066,857,987 | 2,149,034,900 | 81.92% |
| 0 | TIMBER CUT-OVER | 501 | 0 | 0 | 0.00% |
| 0 | DEVELOPMENTAL | 601 | 0 | 0 | 0.00% |
| 29,714 | TOTAL REAL | | 1,303,314,619 | 2,624,476,241 | 100.00% |

REAL PERCENT OF COUNTY TOTAL: 95.48%

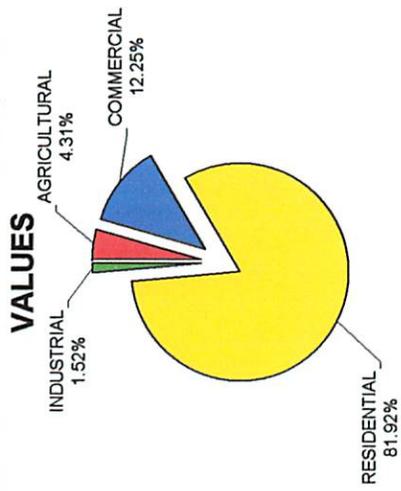
| NUMBER OF PARCELS | PERSONAL PROPERTY TOTALS | CLASS NUMBER | EQUALIZED VALUES | TRUE CASH VALUE | % OF TOTAL |
|-------------------|--------------------------|--------------|-------------------|--------------------|----------------|
| 0 | AGRICULTURAL | 151 | 0 | 0 | 0.00% |
| 1340 | COMMERCIAL | 251 | 23,097,425 | 46,194,850 | 37.27% |
| 28 | INDUSTRIAL | 351 | 7,270,500 | 14,541,000 | 11.73% |
| 0 | RESIDENTIAL | 451 | 0 | 0 | 0.00% |
| 68 | UTILITY | 551 | 31,605,200 | 63,210,400 | 51.00% |
| 1,432 | TOTAL PERSONAL | | 61,973,125 | 123,946,250 | 100.00% |

PERSONAL PERCENT OF COUNTY TOTAL: 4.54%

| | | | | | |
|----------------------------|--|--|----------------------|----------------------|----------------|
| 31146 GRAND TOTALS: | | | 1,365,287,744 | 2,748,422,491 | 100.00% |
|----------------------------|--|--|----------------------|----------------------|----------------|

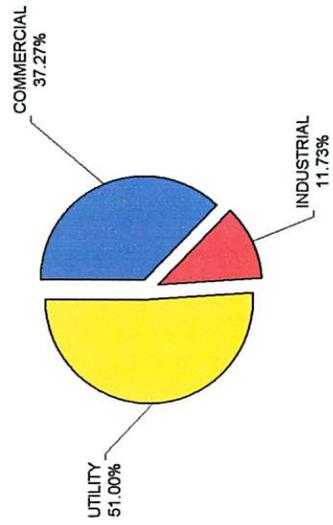
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DISTRIBUTION OF 2011 REAL EQUALIZED VALUES



■ AGRICULTURAL ■ COMMERCIAL ■ RESIDENTIAL ■ INDUSTRIAL

DISTRIBUTION OF 2011 PERSONAL EQUALIZED VALUES



■ COMMERCIAL ■ INDUSTRIAL ■ UTILITY

CO.EQL/PG15/11
04-Apr-11

YEAR: 2011

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 CHENEAU 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 BRUCE | 72,317,100 | | 1,186,000 | | | | | | 72,317,100 | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | 10,081,200 10,537,000 | | | | 7,355,800 | 85,252,200 24,203,700 | | | 86,438,200 | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISL | | 75,485,600 166,758,900 | | | | | | | 10,081,200 42,098,500 | DETOUR DRUMMOND ISL |
| HULBERT KINROSS | | | | | 50,753,000 | | 12,860,460 | | 75,485,600 166,758,900 | HULBERT KINROSS |
| PICKFORD RABER | | 21,455,300 | 62,483,950 20,797,000 | 109,700 | | | | | 12,860,460 50,753,000 | PICKFORD RABER |
| RUDYARD SOO | | | | | 52,491,219 | | | | 62,483,950 42,362,000 | RUDYARD SOO |
| SUGAR ISL SUPERIOR | 52,489,265 | | | | | 119,491,800 55,502,100 | | | 52,491,219 119,491,800 | SUGAR ISL SUPERIOR |
| TROUT LAKE WHITEFISH | | | | | 36,169,100 | | | | 55,502,100 52,489,265 | TROUT LAKE WHITEFISH |
| TOTAL TWPS | 145,424,565 | 263,699,800 | 84,466,950 | 109,700 | 146,769,119 | 284,449,800 | 12,860,460 | 112,189,750 | 36,169,100 112,189,750 | TOTAL TWPS |
| CITY OF SOO | | | | | | 315,317,600 | | | 1,049,970,144 | CITY OF SOO |
| GRAND TOTALS | 145,424,565 | 263,699,800 | 84,466,950 | 109,700 | 146,769,119 | 599,767,400 | 12,860,460 | 112,189,750 | 1,365,287,744 | GRAND TOTALS |

CERTIFIED

May 10, 2011

Sharon H. Kennedy
SHARON H KENNEDY, EQUALIZATION DIRECTOR

TOTALS SHOWN ABOVE ARE CHIPPEWA COUNTY VALUES ONLY

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**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 BRUCE | 49,995,177 | | 1,067,630 | | | 64,241,859 | | | 49,995,177 65,309,489 | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | 7,714,178 7,787,734 | | | | 5,940,195 | 20,897,849 | | | 7,714,178 34,625,778 | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISL | | 50,787,931 110,750,629 | | | | | | | 50,787,931 110,750,629 | DETOUR DRUMMOND ISL |
| HULBERT KINROSS | | | | | 42,384,232 | | 8,404,387 | | 8,404,387 42,384,232 | HULBERT KINROSS |
| PICKFORD RABER | | 17,018,890 | 45,999,957 14,842,128 | 98,138 | | | | | 45,999,957 31,959,156 | PICKFORD RABER |
| RUDYARD SOO | | | | | 38,466,254 | 104,016,680 | | | 38,466,254 104,016,680 | RUDYARD SOO |
| SUGAR ISL SUPERIOR | 40,026,011 | | | | | 37,818,665 | | | 37,818,665 40,026,011 | SUGAR ISL SUPERIOR |
| TROUT LAKE WHITEFISH | | | | | 25,632,146 | | | 65,328,363 | 25,632,146 65,328,363 | TROUT LAKE WHITEFISH |
| TOTAL TWPS | 105,523,100 | 178,557,450 | 61,909,715 | 98,138 | 112,422,827 | 226,975,053 | 8,404,387 | 65,328,363 | 759,219,033 | TOTAL TWPS |
| CITY OF SOO | | | | | | 294,802,882 | | | 294,802,882 | CITY OF SOO |
| GRAND TOTALS | 105,523,100 | 178,557,450 | 61,909,715 | 98,138 | 112,422,827 | 521,777,935 | 8,404,387 | 65,328,363 | 1,054,021,915 | GRAND TOTALS |

CERTIFIED

May 10, 2011

Sharon H. Kennedy
SHARON H KENNEDY, EQUALIZATION DIRECTOR

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YEAR: 2011 FINAL
CHIPPEWA COUNTY EQUALIZATION REPORT
SCHOOL DISTRICT TAXABLE VALUES

| STATE SCHOOL CODE | SCHOOL DISTRICT | 2010 | 2011 | AMOUNT OF INCREASE OR (DECREASE) | PERCENT CHANGE |
|-------------------|-------------------|---------------|---------------|----------------------------------|----------------|
| 17140 | BRIMLEY AREA | 102,941,076 | 105,523,100 | 2,582,024 | 2.51% |
| 17050 | DETOUR AREA | 174,864,859 | 178,557,450 | 3,692,591 | 2.11% |
| 17090 | PICKFORD AREA * | 61,001,545 | 61,909,715 | 908,170 | 1.49% |
| 17110 | RUDYARD AREA * | 111,879,763 | 112,422,827 | 543,064 | 0.49% |
| 17010 | SAULT AREA | 514,247,687 | 521,777,935 | 7,530,248 | 1.46% |
| 48040 | TAHQUAMENON * | 8,237,307 | 8,404,387 | 167,080 | 2.03% |
| 17160 | WHITEFISH | 63,177,075 | 65,328,363 | 2,151,288 | 3.41% |
| 49040 | LES CHENEaux * | 103,283 | 98,138 | -5,145 | -4.98% |
| 17000 | EASTERN U P ISD * | 1,036,452,595 | 1,054,021,915 | 17,569,320 | 1.70% |

*THESE SCHOOL DISTRICTS ALSO SERVICE NEIGHBORING COUNTIES.
 THE TAXABLE VALUES REPORTED ABOVE ARE CHIPPEWA COUNTY TOTALS ONLY

YEAR: 2011

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 BRUCE | 50,702 | | | | | | | | 50,702 | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | 220,124 | | | | 8,835 | 781,528 | | | 220,124 8,835 | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISL | | 489,091 2,795,424 | | | | | | | 489,091 2,795,424 | DETOUR DRUMMOND ISL |
| HULBERT KINROSS | | | | | 43,504 | | 774,823 | | 774,823 43,504 | HULBERT KINROSS |
| PICKFORD RABER | | 2,975,907 | 277,558 1,259,252 | | | | | | 277,558 4,235,159 | PICKFORD RABER |
| RUDYARD SOO | | | | | 36,208 | | | | 36,208 | RUDYARD SOO |
| SUGAR ISL SUPERIOR | 14,965 | | | | | 14,605 | | | 0 14,965 | SUGAR ISL SUPERIOR |
| TROUT LAKE WHITEFISH | | | | | 5,292 | | | | 5,292 | TROUT LAKE WHITEFISH |
| TOTAL TWPS | 285,791 | 6,260,422 | 1,536,810 | 0 | 93,839 | 796,133 | 774,823 | 3,415,928 | 3,415,928 | TOTAL TWPS |
| CITY OF SOO | | | | | | 11,039 | | | 11,039 | CITY OF SOO |
| GRAND TOTALS | 285,791 | 6,260,422 | 1,536,810 | 0 | 93,839 | 807,172 | 774,823 | 3,415,928 | 13,174,785 | GRAND TOTALS |

CERTIFIED

Sharon H. Kennedy
SHARON H KENNEDY, EQUALIZATION DIRECTOR

10-May-11

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LUCE, MACKINAC & SCHOOLCRAFT
EQUALIZATION DIRECTORS

TAXING UNITS IN COUNTY
CHIPPEWA COUNTY TREASURER

| CODE NUMBER | TAXING UNIT | 2010 TAXABLE VALUE | 2011 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 | 49,074,911 | 49,995,177 | 125,290 | 588,100 | 1.0000 | 1.0000 | 1.00000 |
| 17-002 | BRUCE | 63,431,974 | 65,309,489 | 288,895 | 1,062,000 | 0.9995 | 0.9828 | 1.00000 |
| 17-003 | CHIPPEWA | 7,508,116 | 7,714,178 | 17,284 | 192,500 | 1.0000 | 0.9959 | 1.00000 |
| 17-004 | DAFTER | 33,853,674 | 34,625,778 | 105,454 | 425,200 | 1.0000 | 0.9868 | 1.00000 |
| 17-005 | DETOUR | 49,771,859 | 50,787,931 | 272,874 | 391,700 | 0.9989 | 0.9822 | 1.00000 |
| 17-006 | DRUMMOND ISL | 107,595,398 | 110,750,629 | 430,508 | 1,177,800 | 0.9947 | 0.9780 | 1.00000 |
| 17-007 | HULBERT | 8,237,307 | 8,404,387 | 2,300 | 44,700 | 1.0000 | 0.9851 | 1.00000 |
| 17-008 | KINROSS | 43,070,582 | 42,229,532 | 1,080,913 | 493,363 | 1.0000 | 1.0061 | 1.00000 |
| 17-009 | PICKFORD | 44,930,140 | 45,999,957 | 175,884 | 798,374 | 1.0000 | 0.9901 | 1.00000 |
| 17-010 | RABER | 32,645,190 | 31,959,156 | 106,334 | 285,456 | 1.0000 | 1.0273 | 1.00000 |
| 17-011 | RUDYARD | 37,951,015 | 38,466,254 | 123,337 | 372,684 | 1.0000 | 0.9930 | 1.00000 |
| 17-012 | SOO | 103,184,344 | 104,016,680 | 175,537 | 1,930,700 | 1.0000 | 1.0090 | 1.00000 |
| 17-013 | SUGAR ISLAND | 37,050,109 | 37,818,665 | 190,592 | 677,409 | 1.0000 | 0.9924 | 1.00000 |
| 17-014 | SUPERIOR | 38,978,162 | 40,026,011 | 157,443 | 538,301 | 0.9998 | 0.9831 | 1.00000 |
| 17-015 | TROUT LAKE | 24,901,263 | 25,632,146 | 29,682 | 396,630 | 1.0000 | 0.9856 | 1.00000 |
| 17-016 | WHITEFISH | 63,177,075 | 65,328,363 | 176,710 | 1,023,000 | 0.9964 | 0.9797 | 1.00000 |
| CITIES & VILLAGES: | | | | | | | | |
| 17-041 | DETOUR VLG* | 17,137,649 | 17,438,771 | 2,000 | 123,000 | 1.0000 | 0.9896 | N/A |
| 17-051 | CITY OF SOO | 291,091,476 | 294,802,882 | 5,813,336 | 7,014,510 | 1.0000 | 0.9913 | 1.00000 |
| COUNTY: | | | | | | | | |
| 17-000 | CHIPPEWA CO. | 1,036,452,595 | 1,053,867,215 | 9,272,373 | 17,412,427 | 1.0000 | 0.9911 | N/A |

***SCHOOL DISTRICT INFO & FRACTIONS RE: PARCELS NOT RECEIVING EXEMPTION FROM SOME SCHOOL OPERATING TAX
I.E., NON-PRE, NON QUAL AG, NON QUAL FOREST, NON-COMMERCIAL PERSONAL, & NON-INDUSTRIAL PERSONAL

| | PREV TAXABLE | CURR TAXABLE | LOSSES | ADDITIONS | HEADLEE | BTRF |
|----------------------|--------------|--------------|-----------|-----------|---------|--------|
| 17010 SAULT | 217,413,792 | 223,802,883 | 1,630,322 | 6,614,134 | 1.0000 | 0.9935 |
| 17050 DETOUR | 108,230,115 | 111,392,596 | 382,968 | 1,379,455 | 0.9970 | 0.9803 |
| 17090 PICKFORD*** | 27,817,629 | 28,248,989 | 194,713 | 665,247 | 1.0000 | 1.0014 |
| 17110 RUDYARD*** | 53,194,739 | 53,337,914 | 801,026 | 955,462 | 1.0000 | 1.0002 |
| 17140 BRIMLEY | 52,443,919 | 54,062,002 | 118,550 | 842,501 | 0.9999 | 0.9832 |
| 17160 WHITEFISH | 45,424,973 | 47,008,705 | 174,766 | 758,250 | 0.9950 | 0.9784 |
| 48040 TAHQUAMENON** | 161,843,767 | 157,912,489 | 668,912 | 1,748,764 | 1.0000 | 1.0321 |
| 49040 LES CHENEAUX** | 129,050,126 | 131,097,876 | 704,527 | 1,681,220 | 1.0000 | 0.9917 |

| *****SCHOOL DIST INFORMATION RELATIVE TO ALL TAXABLE VALUE IN DISTRICT***** | | | | | | | |
|---|---------------|---------------|------------|------------|---------|--------|--|
| | PREV TAXABLE | CURR TAXABLE | LOSSES | ADDITIONS | HEADLEE | BTRF | |
| 17010 SAULT | 514,247,687 | 521,777,935 | 6,555,425 | 10,783,519 | 1.0000 | 0.9935 | |
| 17050 DETOUR | 174,864,859 | 178,557,450 | 721,558 | 1,691,655 | 1.0000 | 0.9846 | |
| 17090 PICKFORD** | 74,972,315 | 75,727,407 | 362,614 | 1,052,577 | 1.0000 | 0.9991 | |
| 17110 RUDYARD** | 116,774,298 | 116,862,821 | 1,266,310 | 1,444,683 | 1.0000 | 1.0008 | |
| 17140 BRIMLEY | 102,941,076 | 105,523,100 | 300,967 | 1,552,401 | 1.0000 | 0.9872 | |
| 17160 WHITEFISH | 63,177,075 | 65,328,363 | 176,710 | 1,023,000 | 0.9964 | 0.9797 | |
| 48040 TAHQUAMENON** | 278,540,474 | 267,229,460 | 1,251,398 | 2,966,530 | 1.0000 | 1.0493 | |
| 49040 LES CHENEAUX** | 207,727,304 | 206,151,305 | 4,362,940 | 4,559,122 | 1.0000 | 1.0088 | |
| 17000 EUP ISD *** | 2,135,369,222 | 2,145,304,802 | 18,491,010 | 35,069,986 | 1.0000 | 1.0031 | |

*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

TAXABLE VALUES

FINAL

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

FINAL

EQUALIZED VALUES: REAL PROPERTY

| UNIT NAME | AGRICULTURAL | COMMERCIAL | INDUSTRIAL | RESIDENTIAL | TC & DEVEL | TOTAL REAL VALUES |
|---------------|--------------|-------------|------------|---------------|------------|-------------------|
| BAY MILLS | 0 | 723,200 | 0 | 70,249,000 | 0 | 70,972,200 |
| BRUCE | 15,403,600 | 2,379,700 | 0 | 66,738,000 | 0 | 84,521,300 |
| CHIPPEWA | 0 | 1,005,300 | 0 | 8,401,700 | 0 | 9,407,000 |
| DAFTER | 6,613,000 | 3,751,500 | 841,600 | 27,273,300 | 0 | 38,479,400 |
| DETOUR | 0 | 2,162,300 | 472,900 | 71,131,200 | 0 | 73,766,400 |
| DRUMMOND ISL | 0 | 5,677,300 | 1,578,100 | 156,752,000 | 0 | 164,007,400 |
| HULBERT | 0 | 672,612 | 0 | 11,897,648 | 0 | 12,570,260 |
| KINROSS | 2,116,100 | 3,917,200 | 1,455,600 | 38,756,600 | 0 | 46,245,500 |
| PICKFORD | 11,211,250 | 3,202,950 | 0 | 46,260,950 | 0 | 60,675,150 |
| RABER | 3,864,200 | 1,549,500 | 0 | 35,521,700 | 0 | 40,935,400 |
| RUDYARD | 10,518,250 | 2,810,000 | 0 | 32,665,269 | 0 | 45,993,519 |
| SOO | 3,289,000 | 13,926,400 | 3,278,700 | 93,941,200 | 0 | 114,435,300 |
| SUGAR ISLAND | 0 | 698,700 | 0 | 53,967,200 | 0 | 54,665,900 |
| SUPERIOR | 3,121,300 | 8,553,670 | 0 | 38,112,470 | 0 | 49,787,440 |
| TROUT LAKE | 0 | 1,532,900 | 20,000 | 33,693,700 | 0 | 35,246,600 |
| WHITEFISH | 0 | 3,924,500 | 0 | 106,892,650 | 0 | 110,817,150 |
| CITY OF SAULT | 0 | 103,651,900 | 12,533,400 | 174,803,400 | 0 | 290,788,700 |
| TOTALS: | 56,136,700 | 160,139,632 | 20,180,300 | 1,066,857,987 | 0 | 1,303,314,619 |

EQUALIZED VALUES: PERSONAL PROPERTY:

| COMMERCIAL | INDUSTRIAL | RESIDENTIAL | UTILITY | TOTAL PERSONAL | GRAND TOTALS |
|------------|------------|-------------|------------|----------------|---------------|
| 341,000 | 0 | 0 | 1,003,900 | 1,344,900 | 72,317,100 |
| 615,400 | 0 | 0 | 1,301,500 | 1,916,900 | 86,438,200 |
| 160,500 | 0 | 0 | 513,700 | 674,200 | 10,081,200 |
| 1,117,800 | 0 | 0 | 2,499,300 | 3,617,100 | 42,096,500 |
| 229,200 | 0 | 0 | 1,490,000 | 1,719,200 | 75,485,600 |
| 674,700 | 843,300 | 0 | 1,233,500 | 2,751,500 | 166,756,900 |
| 43,100 | 0 | 0 | 247,100 | 290,200 | 12,860,460 |
| 1,461,000 | 1,301,200 | 0 | 1,745,300 | 4,507,500 | 50,753,000 |
| 546,500 | 0 | 0 | 1,262,300 | 1,808,800 | 62,483,850 |
| 415,700 | 0 | 0 | 1,010,900 | 1,426,600 | 42,362,000 |
| 571,000 | 0 | 0 | 5,926,700 | 6,497,700 | 52,491,219 |
| 2,435,800 | 183,900 | 0 | 2,436,800 | 5,056,500 | 119,491,800 |
| 68,000 | 0 | 0 | 768,200 | 836,200 | 55,502,100 |
| 1,442,525 | 0 | 0 | 1,259,300 | 2,701,825 | 52,489,265 |
| 59,300 | 0 | 0 | 863,200 | 922,500 | 36,169,100 |
| 433,700 | 0 | 0 | 938,900 | 1,372,600 | 112,189,750 |
| 12,482,200 | 4,942,100 | 0 | 7,104,600 | 24,528,900 | 315,317,600 |
| 23,097,425 | 7,270,500 | 0 | 31,605,200 | 61,973,125 | 1,365,287,744 |

TAXABLE VALUES: REAL PROPERTY:

| UNIT NAME | AGRICULTURAL | COMMERCIAL | INDUSTRIAL | RESIDENTIAL | TC & DEVEL | TOTAL REAL VALUES |
|---------------|--------------|-------------|------------|-------------|------------|-------------------|
| BAY MILLS | 0 | 418,333 | 0 | 48,231,944 | 0 | 48,650,277 |
| BRUCE | 10,411,371 | 1,974,522 | 0 | 51,009,696 | 0 | 63,392,589 |
| CHIPPEWA | 0 | 845,078 | 0 | 8,194,900 | 0 | 7,039,978 |
| DAFTER | 3,488,477 | 3,320,538 | 766,671 | 23,432,992 | 0 | 31,008,678 |
| DETOUR | 0 | 1,940,962 | 472,900 | 46,654,869 | 0 | 49,068,731 |
| DRUMMOND ISL | 0 | 4,946,350 | 1,578,100 | 101,474,679 | 0 | 107,999,129 |
| HULBERT | 0 | 499,973 | 0 | 7,814,214 | 0 | 8,114,187 |
| KINROSS | 1,207,276 | 3,579,184 | 1,280,033 | 31,810,239 | 0 | 37,876,732 |
| PICKFORD | 6,641,408 | 2,804,305 | 0 | 34,745,444 | 0 | 44,191,157 |
| RABER | 2,301,410 | 1,162,557 | 0 | 27,068,589 | 0 | 30,532,556 |
| RUDYARD | 6,248,295 | 2,522,589 | 0 | 23,197,670 | 0 | 31,968,554 |
| SOO | 1,820,028 | 13,164,885 | 2,094,696 | 81,880,571 | 0 | 98,966,180 |
| SUGAR ISLAND | 0 | 498,399 | 0 | 36,484,106 | 0 | 36,982,465 |
| SUPERIOR | 1,637,626 | 8,056,698 | 0 | 27,629,862 | 0 | 37,324,186 |
| TROUT LAKE | 0 | 1,422,648 | 8,009 | 23,278,989 | 0 | 24,709,646 |
| WHITEFISH | 0 | 3,648,601 | 0 | 60,307,162 | 0 | 63,955,763 |
| CITY OF SAULT | 0 | 88,229,984 | 12,533,400 | 159,510,598 | 0 | 270,273,982 |
| TOTALS: | 33,755,891 | 149,035,566 | 18,733,809 | 790,523,524 | 0 | 992,048,790 |

TAXABLE VALUES: PERSONAL PROPERTY:

| COMMERCIAL | INDUSTRIAL | RESIDENTIAL | UTILITY | TOTAL PERSONAL | GRAND TOTALS |
|------------|------------|-------------|------------|----------------|---------------|
| 341,000 | 0 | 0 | 1,003,900 | 1,344,900 | 49,995,177 |
| 615,400 | 0 | 0 | 1,301,500 | 1,916,900 | 65,309,489 |
| 160,500 | 0 | 0 | 513,700 | 674,200 | 7,714,178 |
| 1,117,800 | 0 | 0 | 2,499,300 | 3,617,100 | 34,625,778 |
| 229,200 | 0 | 0 | 1,490,000 | 1,719,200 | 50,787,931 |
| 674,700 | 843,300 | 0 | 1,233,500 | 2,751,500 | 110,750,629 |
| 43,100 | 0 | 0 | 247,100 | 290,200 | 8,404,387 |
| 1,461,000 | 1,301,200 | 0 | 1,745,300 | 4,507,500 | 42,384,232 |
| 546,500 | 0 | 0 | 1,262,300 | 1,808,800 | 45,999,957 |
| 415,700 | 0 | 0 | 1,010,900 | 1,426,600 | 31,859,156 |
| 571,000 | 0 | 0 | 5,926,700 | 6,497,700 | 38,466,254 |
| 2,435,800 | 183,900 | 0 | 2,436,800 | 5,056,500 | 104,016,680 |
| 68,000 | 0 | 0 | 768,200 | 836,200 | 37,818,665 |
| 1,442,525 | 0 | 0 | 1,259,300 | 2,701,825 | 40,026,011 |
| 59,300 | 0 | 0 | 863,200 | 922,500 | 25,632,146 |
| 433,700 | 0 | 0 | 938,900 | 1,372,600 | 65,328,363 |
| 12,482,200 | 4,942,100 | 0 | 7,104,600 | 24,528,900 | 294,802,882 |
| 23,097,425 | 7,270,500 | 0 | 31,605,200 | 61,973,125 | 1,054,021,815 |

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YEAR: 2011

FINAL

CHIPPEWA COUNTY EQUALIZATION REPORT
COMPARISON OF EQUALIZED AND TAXABLE VALUES

EQUALIZED VALUES

TAXABLE VALUES

| TOWNSHIP/CITY | 2010 EQUALIZED VALUES | 2011 EQUALIZED VALUES | DOLLAR CHANGE EQUALIZED | PERCENT CHANGE EQUALIZED | 2010 TAXABLE VALUES | 2011 TAXABLE VALUES | DOLLAR CHANGE TAXABLE | PERCENT CHANGE TAXABLE | TOWNSHIP/CITY |
|-------------------|-----------------------------|-----------------------------|-------------------------------|--------------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|-------------------|
| BAY MILLS | 73,476,500 | 72,317,100 | -1,159,400 | -1.58% | 49,074,911 | 49,995,177 | 920,266 | 1.88% | BAY MILLS |
| BRUCE | 85,796,950 | 86,438,200 | 641,250 | 0.75% | 63,431,974 | 65,309,489 | 1,877,515 | 2.96% | BRUCE |
| CHIPPEWA | 10,122,200 | 10,081,200 | -41,000 | -0.41% | 7,508,116 | 7,714,178 | 206,062 | 2.74% | CHIPPEWA |
| DAFTER | 41,867,900 | 42,096,500 | 228,600 | 0.55% | 33,853,674 | 34,625,778 | 772,104 | 2.28% | DAFTER |
| DETOUR | 76,717,100 | 75,485,600 | -1,231,500 | -1.61% | 49,771,859 | 50,787,931 | 1,016,072 | 2.04% | DETOUR |
| DRUMMOND ISLAND | 166,635,300 | 166,758,900 | 123,600 | 0.07% | 107,595,398 | 110,750,629 | 3,155,231 | 2.93% | DRUMMOND ISLAND |
| HULBERT | 13,122,679 | 12,860,460 | -262,219 | -2.00% | 8,237,307 | 8,404,387 | 167,080 | 2.03% | HULBERT |
| KINROSS | 53,435,200 | 50,753,000 | -2,682,200 | -5.02% | 43,070,582 | 42,384,232 | -686,350 | -1.59% | KINROSS |
| PICKFORD | 62,470,800 | 62,483,950 | 13,150 | 0.02% | 44,930,140 | 45,999,957 | 1,069,817 | 2.38% | PICKFORD |
| RABER | 45,297,500 | 42,362,000 | -2,935,500 | -6.48% | 32,645,190 | 31,959,156 | -686,034 | -2.10% | RABER |
| RUDYARD | 54,889,900 | 52,491,219 | -2,398,681 | -4.37% | 37,951,015 | 38,466,254 | 515,239 | 1.36% | RUDYARD |
| SOO | 120,336,400 | 119,491,800 | -844,600 | -0.70% | 103,184,344 | 104,016,680 | 832,336 | 0.81% | SOO |
| SUGAR ISLAND | 57,398,200 | 55,502,100 | -1,896,100 | -3.30% | 37,050,109 | 37,818,665 | 768,556 | 2.07% | SUGAR ISLAND |
| SUPERIOR | 52,219,270 | 52,489,265 | 269,995 | 0.52% | 38,978,162 | 40,026,011 | 1,047,849 | 2.69% | SUPERIOR |
| TROUT LAKE | 36,073,300 | 36,169,100 | 95,800 | 0.27% | 24,901,263 | 25,632,146 | 730,883 | 2.94% | TROUT LAKE |
| WHITEFISH | 111,690,200 | 112,189,750 | 499,550 | 0.45% | 63,177,075 | 65,328,363 | 2,151,288 | 3.41% | WHITEFISH |
| TOTAL TOWNSHIPS | 1,061,549,399 | 1,049,970,144 | -11,579,255 | -1.09% | 745,361,119 | 759,219,033 | 13,857,914 | 1.86% | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 312,707,600 | 315,317,600 | 2,610,000 | 0.83% | 291,091,476 | 294,802,882 | 3,711,406 | 1.27% | CITY OF S S MARIE |
| GRAND TOTAL | 1,374,256,999 | 1,365,287,744 | -8,969,255 | -0.65% | 1,036,452,595 | 1,054,021,915 | 17,569,320 | 1.70% | GRAND TOTAL |

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT
 DETAIL OF TAXABLE VALUE CHANGES

COUNTY: CHIPPEWA
 YEAR: 2011
 DATE: 03-May-11
 FORM: FINAL TAXABLE VALUE ANALYSIS
 CPI: 1.017

| CODE NUMBER | TAXING UNIT | 2010 TAXABLE VALUE | 2011 TAXABLE VALUE | LOSSES TAXABLE VALUE | ADDITIONS TAXABLE VALUE | DIFFERENCE PREV TV & CURR TV | PERCENT CHANGE TV/PREV TV | NET ADDITIONS | 2011 EQUALIZED VALUE | RATIO TV/EQ | CODE NUMBER UNIT |
|-------------------------------|--------------|--------------------|--------------------|----------------------|-------------------------|------------------------------|---------------------------|---------------|----------------------|-------------|------------------|
| TOWNSHIPS: | | | | | | | | | | | |
| 17-001 | BAY MILLS | 49,074,911 | 49,995,177 | 125,290 | 588,100 | 920,266 | 1.88% | 462,810 | 72,317,100 | 69.13% | 17-001 |
| 17-002 | BRUCE | 63,431,974 | 65,309,489 | 288,895 | 1,062,000 | 1,877,515 | 2.96% | 773,105 | 86,438,200 | 75.56% | 17-002 |
| 17-003 | CHIPPEWA | 7,508,116 | 7,714,178 | 17,284 | 192,500 | 206,062 | 2.74% | 175,216 | 10,081,200 | 76.52% | 17-003 |
| 17-004 | DAFTER | 33,853,674 | 34,625,778 | 105,454 | 425,200 | 772,104 | 2.28% | 319,746 | 42,096,500 | 82.25% | 17-004 |
| 17-005 | DETOUR | 49,771,859 | 50,787,931 | 272,874 | 391,700 | 1,016,072 | 2.04% | 118,826 | 75,485,600 | 67.28% | 17-005 |
| 17-006 | DRUMMOND ISL | 107,595,398 | 110,750,629 | 430,508 | 1,177,800 | 3,155,231 | 2.93% | 747,292 | 166,758,900 | 66.41% | 17-006 |
| 17-007 | HULBERT | 8,237,307 | 8,404,387 | 2,300 | 44,700 | 167,080 | 2.03% | 42,400 | 12,860,460 | 65.35% | 17-007 |
| 17-008 | KINROSS* | 43,070,582 | 42,384,232 | 1,080,913 | 493,363 | -686,350 | -1.59% | -587,550 | 50,753,000 | 83.51% | 17-008 |
| 17-009 | PICKFORD | 44,930,140 | 45,999,957 | 175,884 | 798,374 | 1,069,817 | 2.38% | 622,490 | 62,483,950 | 73.62% | 17-009 |
| 17-010 | RABER | 32,645,190 | 31,959,156 | 106,334 | 285,456 | -686,034 | -2.10% | 179,122 | 42,362,000 | 75.44% | 17-010 |
| 17-011 | RUDYARD | 37,951,015 | 38,466,254 | 123,337 | 372,684 | 515,239 | 1.36% | 249,347 | 52,491,219 | 73.28% | 17-011 |
| 17-012 | SOO | 103,184,344 | 104,016,680 | 175,537 | 1,930,700 | 832,336 | 0.81% | 1,755,163 | 119,491,800 | 87.05% | 17-012 |
| 17-013 | SUGAR ISLAND | 37,050,109 | 37,818,665 | 190,592 | 677,409 | 768,556 | 2.07% | 486,817 | 55,502,100 | 68.14% | 17-013 |
| 17-014 | SUPERIOR | 38,978,162 | 40,026,011 | 157,443 | 538,301 | 1,047,849 | 2.69% | 380,858 | 52,489,265 | 76.26% | 17-014 |
| 17-015 | TROUT LAKE | 24,901,263 | 25,632,146 | 29,682 | 396,630 | 730,883 | 2.94% | 366,948 | 36,169,100 | 70.87% | 17-015 |
| 17-016 | WHITEFISH | 63,177,075 | 65,328,363 | 176,710 | 1,023,000 | 2,151,288 | 3.41% | 846,290 | 112,189,750 | 58.23% | 17-016 |
| CITIES & VILLAGES: | | | | | | | | | | | |
| 17-041 | DETOUR VLG* | 17,137,649 | 17,438,771 | 2,000 | 123,000 | 301,122 | 1.76% | 121,000 | 25,046,650 | 69.63% | 17-041 |
| 17-051 | CITY OF SOO | 291,091,476 | 294,802,882 | 5,813,336 | 7,014,510 | 3,711,406 | 1.27% | 1,201,174 | 315,317,600 | 93.49% | 17-051 |
| COUNTY: | | | | | | | | | | | |
| 17-000 | CHIPPEWA CO. | 1,036,452,595 | 1,054,021,915 | 9,272,373 | 17,412,427 | 17,569,320 | 1.70% | 8,140,054 | 1,365,287,744 | 77.20% | 17-000 |

*NOTE, KINROSS TAXABLE VALUE INCLUDES REN ZONE TAXABLE OF \$154,700

TAXABLE/
 EQUALIZED
 VALUE
 MULTIPLIER 1.30

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY EQUALIZED VALUES

| TOWNSHIP/CITY | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | TOWNSHIP/CITY |
|---------------------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|
| BAY MILLS | 42,787,900 | 48,873,800 | 51,821,400 | 54,899,700 | 61,147,200 | 68,636,000 | 71,615,900 | 72,975,100 | 73,476,500 | 72,317,100 | BAY MILLS |
| BRUCE | 55,459,800 | 61,281,570 | 65,626,578 | 71,458,400 | 76,599,385 | 79,697,650 | 85,164,850 | 85,204,450 | 85,796,950 | 86,438,200 | BRUCE |
| CHIPPEWA | 6,282,200 | 8,072,500 | 8,831,700 | 9,549,400 | 9,693,100 | 10,576,000 | 10,714,200 | 10,124,500 | 10,122,200 | 10,081,200 | CHIPPEWA |
| DAFTER | 27,758,600 | 30,966,100 | 34,733,700 | 36,519,100 | 38,107,000 | 38,954,200 | 39,589,000 | 40,679,700 | 41,867,900 | 42,096,500 | DAFTER |
| DETOUR | 45,358,300 | 53,573,100 | 58,726,950 | 61,689,350 | 67,672,909 | 71,048,859 | 74,385,459 | 74,579,800 | 76,717,100 | 75,485,600 | DETOUR |
| DRUMMOND ISLAND | 115,117,672 | 143,874,335 | 171,150,290 | 184,997,440 | 157,795,033 | 159,935,490 | 165,944,600 | 165,837,800 | 166,635,300 | 166,758,900 | DRUMMOND ISLAND |
| HULBERT | 8,870,293 | 10,037,317 | 12,368,156 | 13,329,914 | 12,489,936 | 13,179,580 | 13,539,480 | 13,541,650 | 13,122,679 | 12,860,460 | HULBERT |
| KINROSS | 38,450,400 | 41,145,000 | 41,338,750 | 43,216,400 | 47,350,663 | 52,789,700 | 53,382,100 | 54,755,800 | 53,435,200 | 50,753,000 | KINROSS |
| PICKFORD | 39,315,977 | 44,787,304 | 51,708,281 | 53,632,760 | 57,136,260 | 59,135,500 | 60,886,500 | 62,114,000 | 62,470,800 | 62,483,950 | PICKFORD |
| RABER | 34,525,800 | 41,887,300 | 46,512,600 | 48,550,300 | 47,856,300 | 49,132,800 | 49,821,600 | 48,961,400 | 45,297,500 | 42,362,000 | RABER |
| RUDYARD | 27,660,738 | 29,890,693 | 33,481,042 | 36,972,300 | 39,340,900 | 43,996,000 | 50,780,700 | 51,528,700 | 54,889,900 | 52,491,219 | RUDYARD |
| SOO | 81,901,200 | 87,971,800 | 97,109,100 | 103,131,000 | 105,836,900 | 111,885,500 | 115,955,300 | 118,138,700 | 120,338,400 | 119,491,800 | SOO |
| SUGAR ISLAND | 38,702,544 | 41,780,090 | 47,561,820 | 47,051,510 | 46,545,900 | 50,277,700 | 56,204,170 | 56,962,200 | 57,398,200 | 55,502,100 | SUGAR ISLAND |
| SUPERIOR | 34,157,182 | 37,861,320 | 39,949,730 | 41,628,765 | 45,613,295 | 49,583,265 | 50,796,795 | 52,160,070 | 52,219,270 | 52,469,265 | SUPERIOR |
| TROUT LAKE | 23,675,200 | 28,180,700 | 27,327,400 | 29,801,400 | 33,477,500 | 34,522,300 | 34,849,900 | 35,931,600 | 36,073,300 | 36,169,100 | TROUT LAKE |
| WHITEFISH | 64,639,271 | 77,234,950 | 92,180,824 | 109,972,780 | 97,829,400 | 107,151,200 | 113,749,700 | 114,671,700 | 111,690,200 | 112,189,750 | WHITEFISH |
| CITY OF S S MARIE | 259,352,670 | 264,172,120 | 271,003,200 | 266,837,500 | 303,422,900 | 309,151,100 | 310,431,849 | 310,128,800 | 312,707,600 | 315,317,600 | CITY OF S S MARIE |
| GRAND TOTALS | 942,015,747 | 1,049,589,969 | 1,151,229,521 | 1,233,036,019 | 1,248,014,561 | 1,309,652,674 | 1,357,812,103 | 1,368,315,970 | 1,374,256,999 | 1,365,287,744 | GRAND TOTALS |
| DOLLAR CHANGE EACH YEAR | 62,732,902 | 107,574,222 | 101,639,552 | 81,806,468 | 14,976,542 | 61,638,113 | 48,159,429 | 10,503,867 | 5,941,029 | -8,969,255 | DOLLAR CHANGE EACH YEAR |
| PERCENT CHANGE EACH YEAR | 7.13% | 11.42% | 9.68% | 7.11% | 1.21% | 4.94% | 3.68% | 0.77% | 0.43% | -0.65% | PERCENT CHANGE EACH YEAR |

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: \$48,600,490 AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 4.57%

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.

CHIPPEWA COUNTY EQUALIZATION REPORT

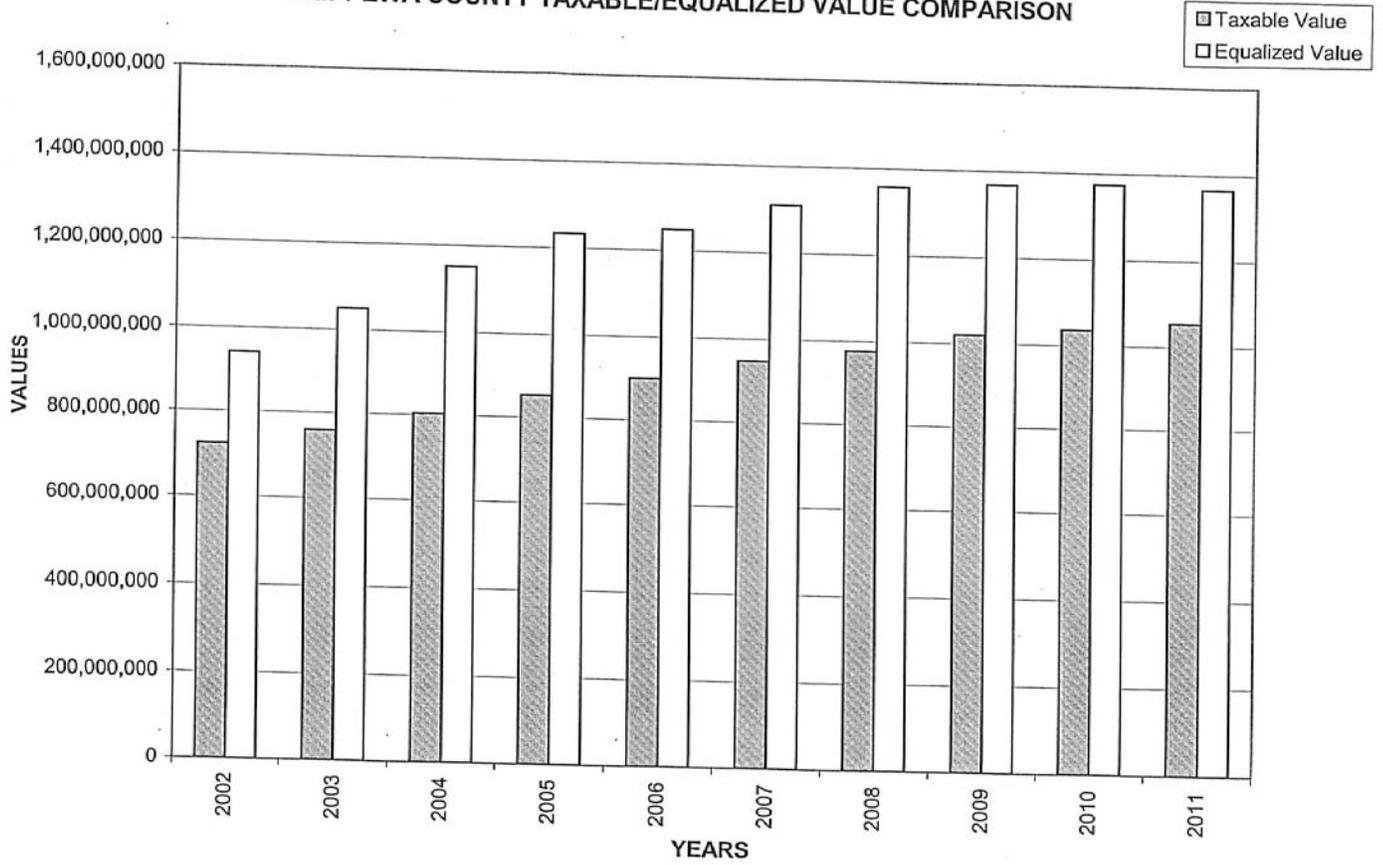
TEN YEAR SUMMARY OF COUNTY TAXABLE VALUES

| TOWNSHIP/CITY | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | TOWNSHIP/CITY |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------|--|
| BAY MILLS | 29,339,300 | 31,524,500 | 34,053,400 | 36,803,500 | 39,604,800 | 42,411,700 | 44,735,300 | 47,791,800 | 49,074,911 | 49,995,177 | BAY MILLS BRUCE |
| BRUCE | 40,076,969 | 43,081,950 | 46,529,908 | 49,404,289 | 53,242,492 | 57,019,762 | 59,216,787 | 62,625,649 | 63,431,974 | 65,309,469 | |
| CHIPPEWA | 4,620,200 | 5,188,100 | 5,515,100 | 6,363,100 | 6,670,200 | 6,943,300 | 7,250,700 | 7,347,900 | 7,508,116 | 7,714,178 | CHIPPEWA DAFTER |
| DAFTER | 22,352,000 | 23,639,300 | 25,549,400 | 27,141,400 | 28,960,100 | 30,555,500 | 31,398,400 | 33,012,200 | 33,853,674 | 34,625,778 | |
| DETOUR | 32,802,300 | 34,087,150 | 36,817,150 | 39,653,700 | 42,196,600 | 44,446,883 | 46,641,010 | 49,178,276 | 49,771,859 | 50,787,931 | DETOUR DRUMMOND ISLAND |
| DRUMMOND ISLAND | 73,462,100 | 77,801,242 | 82,365,190 | 87,570,337 | 91,425,018 | 97,027,457 | 100,468,510 | 105,632,531 | 107,595,398 | 110,750,629 | |
| HULBERT | 6,020,112 | 6,286,415 | 6,571,750 | 7,175,709 | 6,703,866 | 7,011,125 | 7,711,487 | 8,168,657 | 8,237,307 | 8,404,387 | HULBERT KINROSS |
| KINROSS | 33,338,272 | 34,944,727 | 35,716,309 | 37,112,562 | 39,128,876 | 41,662,131 | 42,886,888 | 44,542,371 | 43,070,582 | 42,384,232 | |
| PICKFORD | 28,985,783 | 31,229,126 | 33,739,807 | 36,176,936 | 38,310,789 | 40,483,255 | 42,066,790 | 44,540,797 | 44,930,140 | 45,999,957 | PICKFORD RABER |
| RABER | 22,616,500 | 24,562,300 | 26,792,800 | 28,284,800 | 29,933,500 | 31,479,800 | 32,846,700 | 33,515,000 | 32,645,190 | 31,959,156 | |
| RUDYARD | 23,473,257 | 24,734,855 | 26,206,744 | 28,163,060 | 28,777,159 | 30,528,658 | 31,840,046 | 34,137,592 | 37,951,015 | 38,466,254 | RUDYARD SOO |
| SOO | 69,928,300 | 73,243,700 | 78,198,000 | 82,231,000 | 87,225,700 | 92,726,500 | 96,749,300 | 100,929,700 | 103,184,344 | 104,016,680 | |
| SUGAR ISLAND | 22,465,514 | 24,935,501 | 26,882,521 | 28,801,889 | 30,377,946 | 32,911,605 | 33,867,722 | 36,024,454 | 37,050,109 | 37,818,665 | SUGAR ISLAND SUPERIOR |
| SUPERIOR | 25,631,761 | 27,824,043 | 29,352,620 | 30,844,447 | 32,990,658 | 35,033,981 | 36,851,100 | 38,800,319 | 38,978,162 | 40,026,011 | |
| TROUT LAKE | 15,802,900 | 16,912,377 | 18,098,100 | 19,415,400 | 20,675,000 | 22,213,500 | 23,052,200 | 25,255,260 | 24,901,263 | 25,632,146 | TROUT LAKE WHITEFISH |
| WHITEFISH | 42,057,661 | 44,403,950 | 47,746,685 | 51,167,773 | 51,901,222 | 55,852,053 | 58,890,465 | 62,204,137 | 63,177,075 | 65,328,363 | |
| CITY OF S S MARIE | 230,746,348 | 235,109,881 | 242,512,276 | 254,452,705 | 268,788,438 | 276,948,746 | 278,644,638 | 286,610,333 | 291,091,476 | 294,802,882 | CITY OF S S MARIE |
| GRAND TOTALS | 723,710,277 | 759,489,117 | 802,649,760 | 850,751,607 | 897,212,364 | 945,255,956 | 976,118,163 | 1,020,314,976 | 1,036,452,595 | 1,054,021,915 | GRAND TOTALS |
| DOLLAR CHANGE EACH YEAR | 33,698,873 | 35,778,840 | 43,160,643 | 48,101,847 | 46,460,757 | 48,043,592 | 30,862,207 | 44,196,813 | 16,137,619 | 17,569,320 | DOLLAR CHANGE EACH YEAR |
| PERCENT CHANGE EACH YEAR | 4.88% | 4.94% | 5.68% | 5.99% | 5.46% | 5.35% | 3.26% | 4.53% | 1.58% | 1.70% | PERCENT CHANGE EACH YEAR |
| STATE CERTIFIED RATE OF INFLATION | 3.20% | 1.50% | 2.30% | 2.30% | 3.30% | 3.70% | 2.30% | 4.40% | -0.30% | 1.70% | STATE CERTIFIED RATE OF INFLATION |

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: \$36,401,051 AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 4.34%
 AVERAGE ANNUAL DOLLAR CHANGE LAST 5 YEAR PERIOD: \$31,361,910 AVERAGE ANNUAL PERCENT CHANGE LAST 5 YEAR PERIOD: 4.53%

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CHIPPEWA COUNTY TAXABLE/EQUALIZED VALUE COMPARISON



Form: L4046 (5/98)
 Mich. Dept. of Treasury

TAXABLE VALUATIONS BY CLASSIFICATION
 Statement of taxable valuations in the year **2011**

COUNTY: CHIPPEWA
 DATE: May 2, 2011
 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)

27

| UNIT NO | TOWNSHIP OR CITY | (COL. 1) AGRICULTURAL TAXABLE VALUE | (COL. 2) COMMERCIAL TAXABLE VALUE | (COL. 3) INDUSTRIAL TAXABLE VALUE | (COL. 4) RESIDENTIAL TAXABLE VALUE | (COL. 5) TIMBER CUTOVER TAXABLE VALUE | (COL. 6) DEVELOP- MENTAL VALUE | (COL. 7) TOTAL REAL PROPERTY TAXABLE VALUE |
|---------|---------------------------|---|---|---|--|--|---|---|
| 001 | BAY MILLS TWP | 0 | 418,333 | 0 | 48,231,944 | | | 48,650,277 |
| 002 | BRUCE TWP | 0 | 1,974,522 | 0 | 51,008,696 | | | 63,982,589 |
| 003 | CHIPPEWA TWP | 10,411,371 | 845,078 | 0 | 6,194,900 | | | 7,039,978 |
| 004 | DAFTER TWP | 0 | 3,320,538 | 0 | 23,432,992 | | | 31,008,678 |
| 005 | DETOUR TWP | 3,488,477 | 1,940,962 | 766,671 | 46,654,869 | | | 49,068,731 |
| 006 | DRUMMOND ISL TWP | 0 | 4,946,350 | 1,578,100 | 101,474,679 | | | 107,999,129 |
| 007 | HULBERT TWP | 0 | 499,973 | 0 | 7,614,214 | | | 8,114,187 |
| 008 | KINROSS TWP | 1,207,276 | 3,579,184 | 1,280,033 | 31,810,239 | | | 37,876,732 |
| 009 | PICKFORD TWP | 6,641,408 | 2,804,305 | 0 | 34,745,444 | | | 44,191,157 |
| 010 | RABER TWP | 2,301,410 | 1,162,557 | 0 | 27,088,589 | | | 30,532,556 |
| 011 | RUDYARD TWP | 6,248,295 | 2,522,589 | 0 | 23,197,670 | | | 31,968,554 |
| 012 | SOO TWP | 1,820,028 | 13,164,885 | 2,094,696 | 81,880,571 | | | 98,960,180 |
| 013 | SUGAR ISLAND | 0 | 498,359 | 0 | 36,484,106 | | | 27,629,862 |
| 014 | SUPERIOR TWP | 1,637,626 | 8,056,698 | 0 | 23,278,989 | | | 60,307,162 |
| 015 | TROUT LAKE | 0 | 1,422,648 | 8,009 | 60,307,162 | | | 24,709,646 |
| 016 | WHITEFISH TWP | 0 | 3,648,601 | 0 | 60,307,162 | | | 63,955,763 |
| 051 | SAULT STE MARIE CITY | 0 | 98,229,984 | 12,533,400 | 159,510,598 | | | 270,273,982 |
| | TOTALS FOR COUNTY: | 33,755,891 | 149,035,566 | 18,733,809 | 790,523,524 | | | 992,048,790 |
| 041 | DETOUR VILLAGE* | 0 | 1,525,117 | 468,000 | 14,918,254 | | | 16,911,371 |

*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 Valuations 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 the Taxable 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). Taxable values of properties receiving Homeowner's Principal Residence, Qualified Agricultural and Qualified Forest exemption are reported in column 10; Personal Commercial & Industrial Property taxable values are shown in columns 11 & 12. Taxable Value of properties not entitled to specific exemption shown in Column 13.

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

TAXABLE VALUATIONS BY CLASSIFICATION
 Statement of taxable valuations in the year 2011

COUNTY: CHIPPEWA
 DATE: May 5, 2011
 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 VALUE | (COL. 9) TOTAL REAL AND PERSONAL TAXABLE VALUE | (COL. 10) HOMEOWNER'S PRINCIPAL RES & QUAL AGRICULTURAL & FOREST PROPERTY TAXABLE VALUE | (COL. 11) COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE | (COL. 12) INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE | (COL. 13) PROPERTIES NOT RECEIVING EXEMPTION IN COL 10, 11, & 12 TAXABLE VALUE |
|---|----------------------|---|---|--|---|---|---|
| 001 | BAY MILLS TWP | 1,344,900 | | | | | |
| 002 | BRUCE TWP | 1,916,900 | 49,995,177 | 20,471,316 | 341,000 | 0 | 29,182,861 |
| 003 | CHIPPEWA TWP | 674,200 | 65,309,489 | 50,665,363 | 615,400 | 0 | 14,028,726 |
| 004 | DAFTER TWP | 3,617,100 | 7,714,178 | 2,207,103 | 160,500 | 0 | 5,346,575 |
| 005 | DETOUR TWP | 1,719,200 | 34,625,778 | 22,168,529 | 1,117,800 | 0 | 11,339,449 |
| 006 | DRUMMOND ISL TWP | 2,751,500 | 50,787,931 | 20,828,030 | 229,200 | 0 | 29,730,701 |
| 007 | HULBERT TWP | 290,200 | 110,750,629 | 35,563,365 | 674,700 | 843,300 | 73,669,264 |
| 008 | KINROSS TWP | 4,507,500 | 8,404,387 | 2,266,547 | 43,100 | 0 | 6,094,740 |
| 009 | PICKFORD TWP | 1,808,800 | 42,384,232 | 21,571,941 | 1,461,000 | 1,301,200 | 18,050,091 |
| 010 | RABER TWP | 1,428,600 | 45,999,957 | 31,292,480 | 546,500 | 0 | 14,160,977 |
| 011 | RUDYARD TWP | 6,497,700 | 31,959,156 | 15,011,064 | 415,700 | 0 | 16,532,392 |
| 012 | SOO TWP | 5,056,500 | 38,466,254 | 23,497,273 | 571,000 | 0 | 14,397,981 |
| 013 | SUGAR ISLAND | 836,200 | 104,016,680 | 67,290,670 | 2,435,800 | 183,900 | 34,106,310 |
| 014 | SUPERIOR TWP | 2,701,825 | 37,818,665 | 15,643,881 | 68,000 | 0 | 22,106,784 |
| 015 | TROUT LAKE | 922,500 | 40,026,011 | 20,871,377 | 1,442,525 | 0 | 17,712,109 |
| 016 | WHITEFISH TWP | 1,372,600 | 25,632,146 | 9,144,754 | 59,300 | 0 | 16,428,092 |
| | | | 65,328,383 | 17,364,036 | 433,700 | 0 | 47,530,627 |
| 051 | SAULT STE MARIE CITY | 24,528,900 | 294,802,882 | 127,396,208 | 12,482,200 | 4,942,100 | 149,982,374 |
| | TOTALS FOR COUNTY: | 61,973,125 | 1,054,021,915 | 503,253,937 | 23,097,425 | 7,270,500 | 520,400,053 |
| 041 | DETOUR VILLAGE* | 527,400 | 17,438,771 | 7,933,267 | 187,100 | 0 | 9,318,404 |
| *These figures are included in Detour Township totals, and are here for information purposes only | | | | | | | |

Sharon H. Kennedy
 Sharon H. Kennedy
 Chippewa County Equalization Director

05-May-11

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CHIPPEWA COUNTY EQUALIZATION DEPARTMENT

CHIPPEWA COUNTY BOARD OF COMMISSIONERS

NOV. 9, 2010

MILLAGE REPORT

2010

FINAL

| UNIT NUMBER | UNIT NAME AND SCHOOL DISTRICT | SCHOOL DIST CODE | 2010 TAXABLE VALUES | 2009 TOTAL MILLAGE | COUNTY | | LOCAL UNITS | | LOCAL SCHOOL DEBT | LOCAL SCHOOL OPERATING | 2010 TOTAL TAX RATE | 2010 SUMMER TAX RATE | 2010 WINTER TAX RATE | UNIT NAME | COMMENTS |
|-------------|---|----------------------------|--------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--|--|
| | | | | | ALLOC | EXTRA VOTED | ALLOC | EXTRA VOTED | | | | | | | |
| 17 001 | BAY MILLS - BRIMLEY SCH | 17-140 | 48,074,811 | 41,700 | 6.1259 | 3,0148 | 1,0000 | NONE | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | BAY MILLS | |
| 17 002 | BRUCE - SAULT SCH - PICKFORD SCH | 17-010 17-090 | 62,404,874 1,027,100 | 28,976 42,970 | 6.1259 6.1259 | 3,0148 3,0148 | 1,5000 2,5000 | 0.1890 0.1890 | 0.1890 0.1890 | 0.1890 0.1890 | 0.1890 0.1890 | 0.1890 0.1890 | 0.1890 0.1890 | BRUCE - SSM BRUCE - PICKFORD | |
| 17 003 | CHIPPEWA - BRIMLEY SCH | 17-140 | 7,502,116 | 41,894 | 6.1259 | 3,0148 | NONE | NONE | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | CHIPPEWA | |
| 17 004 | DAFTER - SS MARIE SCH - RUDYARD SCH - BRIMLEY SCH | 17-010 17-110 17-140 | 20,918,884 6,968,903 7,379,287 | 37,504 37,739 41,820 | 6.1259 6.1259 6.1259 | 3,0148 3,0148 3,0148 | 1,5000 1,5000 1,5000 | 0.1890 0.1890 0.1890 | 0.1890 0.1890 0.1890 | 0.1890 0.1890 0.1890 | 0.1890 0.1890 0.1890 | 0.1890 0.1890 0.1890 | 0.1890 0.1890 0.1890 | DAFTER - SSM DAFTER - RUD DAFTER - BRIM | |
| 17 005 | DETOUR - DETOUR SCH | 17-050 | 48,771,859 | 38,0720 | 6.1259 | 3,0148 | 1,5000 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | DETOUR | SEE ALSO DETOUR VILLAGE INFO |
| 17 006 | DRUMMOND ISL - DETOUR SCH | 17-050 | 107,595,258 | 40,5433 | 6.1259 | 3,0148 | 1,5000 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | DRUMMOND ISL | |
| 17 007 | RULBERT - TAHQUA SCH | 48-040 | 8,231,207 | 42,4731 | 6.1259 | 3,0148 | 1,5000 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | RULBERT | |
| 17 008 | KINROSS CHTR - RUDYARD SCH | 17-110 | 43,070,552 | 38,7539 | 6.1259 | 3,0148 | 1,5000 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | KINROSS | |
| 17 009 | PICKFORD - PICKFORD SCH | 17-090 | 44,930,140 | 48,2953 | 6.1259 | 3,0148 | 1,5000 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | PICKFORD | |
| 17 010 | RABER - DETOUR SCH - PICKFORD SCH - LES CHEN SCH | 17-050 17-090 48-040 | 17,497,692 15,044,305 103,253 | 43,696 43,478 43,926 | 6.1259 6.1259 6.1259 | 3,0148 3,0148 3,0148 | 1,5000 1,5000 1,5000 | 0.1890 0.1890 0.1890 | 0.1890 0.1890 0.1890 | 0.1890 0.1890 0.1890 | 0.1890 0.1890 0.1890 | 0.1890 0.1890 0.1890 | 0.1890 0.1890 0.1890 | RABER - DETOUR RABER - PICKFORD RABER - LES CHEN | ADD LES MILLS IN SPEC POLICE DIST UTILITY AUTHORITY SPECIAL ASSESSMENT |
| 17 011 | RUDYARD - RUDYARD SCH | 17-110 | 37,951,016 | 42,0566 | 6.1259 | 3,0148 | 1,5000 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | RUDYARD | |
| 17 012 | SOO - SAULT SCH | 17-010 | 193,194,344 | 37,4887 | 6.1259 | 3,0148 | 1,5000 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | SOO | WATER & SEWER SPEC ASSESSMENT DIST |
| 17 013 | SUGAR ISL - SAULT SCH | 17-010 | 37,050,109 | 48,2985 | 6.1259 | 3,0148 | 1,5000 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | SUGAR ISLAND | |
| 17 014 | SUPERIOR - BRIMLEY SCH | 17-140 | 35,976,182 | 41,7929 | 6.1259 | 3,0148 | 1,5000 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | SUPERIOR | |
| 17 015 | TROUT LAKE - RUDYARD SCH | 17-110 | 24,501,263 | 38,3230 | 6.1259 | 3,0148 | 1,5000 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | TROUT LAKE | |
| 17 016 | WHITEFISH - WHITEFISH SCH | 17-100 | 63,177,075 | 38,0984 | 6.1259 | 3,0148 | 1,5000 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | WHITEFISH | "WHITEFISH" ADD LES MILLS FOR SPEC. LIGHT DIST. |
| 17-041 | DETOUR VILLAGE - DETOUR SCH | 17-041 | 17,137,649 | 60,6988 | 6.1259 | 3,0148 | 10,5000 | 0.2468 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | DETOUR VILLAGE | |
| 17 061 | CITY OF SS MARIE - SAULT SCH | 17-010 | 291,091,476 | 67,4197 | 6.1259 | 3,0148 | 18,9139 | 6.1445 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | 0.1890 | CITY OF SS MARIE | |
| | | | 1,038,452,858 | | | | | | | | | | | | |

*****IMPORTANT ADDITIONAL INFORMATION*****
 THE COUNTY ALLOCATED AND STATE EDUCATION MILLAGES ARE LEVIED IN JULY. NOTE: CHIPPEWA COUNTY HAS APPROXIMATELY 5000 ACRES WHICH ARE SUBJECT TO THE COMMERCIAL FOREST ACT WHICH IS SUBJECT TO A SPECIFIC TAX RATE OF \$1.20 PER ACRE. FOR THOSE PROPERTIES CLASSIFIED INDUSTRIAL PERSONAL PROPERTY, OR QUALIFIED FOR 100% EXEMPTION FROM SCHOOL OPERATING MILLAGE, DEDUCT FULL AMOUNT OF SCHOOL OPERATING MILLAGE FROM TOTAL WINTER TAX RATE. FOR THOSE PROPERTIES CLASSIFIED COMMERCIAL PERSONAL PROPERTY, DEDUCT 12 MILLS FROM SCHOOL OPERATING MILLAGE FROM TOTAL WINTER TAX RATE.
 *****REGARDING CITY OF SAULT STE MARIE ONLY: HALF OF SCHOOL OPERATING AND SCHOOL DEBT MILLAGE IS LEVIED IN SUMMER.
 *****THE CITY OF SAULT STE MARIE HAS THREE TAX INCREMENT FINANCING AUTHORITIES (TIFA) WITH A TOTAL CAPTURED VALUE OF \$19,355,688 WHICH IS SUBTRACTED FROM ITS TAXABLE VALUE FOR COMPUTATION OF TOTAL AD VALOREM TAXES; THE CITY ALSO HAS AN IFT DISTRICT VALUED AT \$3,764,305 TAXED AT LESS THAN FULL RATES.
 THIS DOCUMENT PREPARED BY: SHARON H. KENNEDY, EQUALIZATION DIRECTOR 11/02/2010