

**CHIPPEWA COUNTY  
EQUALIZATION REPORT  
2013**

**EQUALIZATION AND APPORTIONMENT COMMITTEE:**

**GEORGE KINSELLA, CHAIR  
TED POSTULA, MEMBER  
DON MC LEAN, MEMBER**

**EQUALIZATION DEPARTMENT STAFF:**

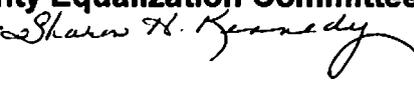
**SHARON H. KENNEDY, DIRECTOR  
KATHY JONES LOUP, APPRAISER  
STEPHANIE RINTAMAKI, APPRAISER  
CHRIS LEDERGERBER, DATA ENTRY CLERK**

**[www.chippewacountymi.gov](http://www.chippewacountymi.gov)**

## **ON OUR COVER**

Our 2013 Equalization Report cover picture was taken by staff member Stephanie Rintamaki. Chippewa County and the Eastern Upper Peninsula can be one of the most photographic areas in our state. A Lake Superior beach walk at sunset is a memorable experience for anyone especially if you have a camera at hand.

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: 2013 Equalization Report  
Date: June 1, 2013

Attached is the **2013 Equalization Report** which contains the 2013 Equalized Values for the County as well as the County's Final Taxable Value projections.

The easing of our state-wide real estate market is reflected by the .05% reduction in equalized value from 2012 to 2013. The County's **Total Ad Valorem Equalized Value**, shown on page 1 of the report, shrank by just \$710,551 below 2012's county total, to \$1,326,453,970. Of the \$710,551 more than half moved from the advalorem roll to the DNR roll with the DNR's purchase of property known as "Crisp Point" in Whitefish Township. Taking that into consideration, the change from 2012 to 2013 in equalized value is negligible.

The county's **Ad Valorem Taxable Value**, shown on page 21, however, increased by \$27,775,967 to \$1,090,343,959, or 2.61% over the 2012 ad valorem taxable value. This is triple the gain in taxable we had in 2012. Given the losses other Michigan communities are experiencing, and continue to experience in this economy, a small decline in Equalized value coupled with a 2.61% increase in Taxable value is still rather remarkable. There are many signs that the economy is turning around here in Chippewa County: Real estate sales are up, foreclosures are down, new businesses are opening, and the number of building permits and addresses issued have increased this year, to name just a few. Although there have been some legislative changes that will limit our future taxable value growth, in my opinion, our values will remain relatively stable.

The passage of Proposal A in 1994, switched the basis upon which tax revenue is determined from Equalized Value to Taxable Value. This change was intended to provide a relatively stable tax base and protect it against wild fluctuations in the real estate market, and it has done just that in the recent recession. As shown on page 23, the multiplier necessary to bring the 2013 Taxable Value up to 2013 Equalized Value is 1.22; meaning that on average, our market here would have to drop by more than 22% overall before the tax base is affected. While the market here has flattened, and in some units dropped a bit, as I indicated above, we have not seen the steep decline in our market as other Michigan communities experienced over the past 4 years.

Our multi-talented and hard-working Equalization Department Staff: Kathy Loup, Stephanie Rintamaki, and Chris Ledergerber, make this report and all other accomplishments of the department possible. The County is fortunate to have them. My sincere thanks to each of them for their extraordinary service, diligence, and dedication!

**2012/2013 CHIPPEWA COUNTY TOWNSHIP OFFICIALS**

| <u>TOWNSHIP</u>   | <u>SUPERVISOR</u>  | <u>ASSESSOR</u>  | <u>CLERK</u>  | <u>TREASURER</u>  |
|---|--|--|---|---|
| <u>BAY MILLS 17-001</u><br>14740 W. LAKESHORE DR<br>BRIMLEY, MI 49715<br>437-5437 (PHONE)<br>437-5233 (FAX)   | ROGER GRAHAM<br>5631 SW BIRCH PT RD<br>BRIMLEY, MI 49715<br>248-5356   | LUANNE KOOIMAN<br>PO BOX 5001<br>KINCHELOE, MI 49788<br>495-5758<br>495-5160 (FAX)   | MARY SWENDSEN<br>5030 S RANGER RD<br>BRIMLEY, MI 49715<br>437-5316  | DAWN RECLA<br>14740 W LAKESHORE DR<br>BRIMLEY, MI 49715<br>906-437-5373<br><a href="mailto:drecla@iamadots.com">drecla@iamadots.com</a><br>FAX 248-5896 |
| <u>BRUCE 17-002</u><br>3156 E 12 MILE RD<br>DAFTER, MI 49724<br>635-3058 (PHONE)<br>635-0112(FAX)<br><a href="mailto:brucetwp@lighthouse.net">brucetwp@lighthouse.net</a><br><a href="http://www.brucestownship.net">www.brucestownship.net</a> | CARL MARSH<br>12959 S SCENIC<br>BARBEAU, MI. 49710<br>632-9719   | HOWARD LEDERGERBER<br>7231 S MARY ELLA RD<br>BRIMLEY, MI. 49715<br>440-0689<br><a href="mailto:moremoose@hotmail.com">moremoose@hotmail.com</a>                          | WANDA SAWYERS<br>11210 S M-129<br>SSM, MI 49783<br>632-8049   | RUTH LaJOIE<br>17032 S RIVERSIDE DR<br>BARBEAU, MI. 49710<br>635-3058   |
| <u>CHIPPEWA 17-003</u><br>30014 W M-28<br>ECKERMAN, MI 49728<br>274-5319 (PHONE)  | WILLIAM KABELMAN<br>9811 S SHELTON RD<br>ECKERMAN, MI 49728<br>274-5416  | DAVID KAUER<br>PO BOX 5001<br>KINCHELOE, MI 49788<br>495-5758<br>495-5160(FAX)   | TAMMY BESEAU<br>PO BOX 25<br>ECKERMAN, MI 49728<br>274-5579   | BILLIE JO JOHNSON<br>PO BOX 25<br>ECKERMAN, MI 49728<br>274-5442<br><a href="mailto:johnson@iamadots.com">johnson@iamadots.com</a><br>CELL#440-2326     |
| <u>DAFTER 17-004</u><br>3029 W 10 MI RD<br>DAFTER, MI 49724<br>632-1579 (PHONE)<br>632-4188 (FAX)<br><a href="http://www.daferntownship.org">www.daferntownship.org</a>   | WAYNE TREPANIER<br>10184 S WILSON DR<br>DAFTER, MI 49724<br>635-5670<br><a href="mailto:trapper11@charter.net">trapper11@charter.net</a> | LUANNE KOOIMAN<br>PO BOX 5001<br>KINCHELOE, MI 49788<br>495-5758<br>495-5160(FAX)  | RACHEL HARTRANFT<br>5833 W 6 MILE RD<br>BRIMLEY, MI 49715<br>632-1895<br><a href="mailto:dafter@charter.net">dafter@charter.net</a>     | KAREEN BROWN<br>5837 W 10 MILE RD<br>DAFTER, MI 49724<br>632-8917   |
| <u>DETOUR 17-005</u><br>280 SUPERIOR ST<br>DETOUR VILLAGE, MI 49725<br>297-5304 (PHONE)<br>297-8870 (FAX)   | THOMAS E LEHMAN<br>18659 E M-134<br>DETOUR, MI 49725<br>297-2301   | RANDY HARTMAN<br>PO BOX 24<br>DRUMMOND ISL, MI 49728<br>493-5620<br><a href="mailto:randy5195@yahoo.com">randy5195@yahoo.com</a><br>Cell # 440-3704                      | LINDA FISHER<br>PO BOX 397<br>DETOUR VLG, MI 49725<br>297-5471  | SHARON HAMEL<br>PO BOX 244<br>DETOUR VLG, MI 49725<br>297-8871<br>297-8271  |
| <u>DETOUR VILLAGE 17-041</u><br>PO BOX 397<br>DETOUR, MI 49725<br>297-5304 (PHONE)<br>297-8870 (FAX)<br><a href="http://www.detourvillage.org">www.detourvillage.org</a>  | ANTHONY BOSLEY<br>PRESIDENT<br>PO BOX 397<br>DETOUR VLG, MI 49725  | RANDY HARTMAN<br>PO BOX 24<br>DRUMMOND ISL, MI 49728<br>493-5620<br><a href="mailto:randy5195@yahoo.com">randy5195@yahoo.com</a><br>Cell # 440-3704                      | MARILYN MCGUIRE<br>PO BOX 397<br>DETOUR VLG, MI 49725<br>297-5471   | JENNIFER POSTULA<br>PO BOX 397<br>DETOUR VLG, MI 49725<br>493-5263<br><a href="mailto:jen@alphacomm.net">jen@alphacomm.net</a>                          |
| <u>DRUMMOND ISLAND 17-008</u><br>PO BOX 225<br>DRUMMOND ISL, MI 49726<br>493-5321 (PHONE)<br>493-5404(FAX)  | FRANK SASSO<br>PO BOX 225<br>DRUMMOND ISL, MI 49726<br>493-5281  | RANDY HARTMAN<br>PO BOX 24<br>DRUMMOND ISL, MI 49728<br>493-5620<br><a href="mailto:randy5195@yahoo.com">randy5195@yahoo.com</a><br>Cell # 440-3704                      | JOLENE KEMPPAINEN<br>PO BOX 225<br>DRUMMOND ISL, MI 49726<br>493-5739<br><a href="mailto:jolenek@alphacom.net">jolenek@alphacom.net</a> | GEORGIANNA POTTER<br>PO BOX 225<br>DRUMMOND ISL, MI 49726<br>493-5289   |
| <u>HULBERT 17-007</u><br>PO BOX 128<br>HULBERT, MI 49748<br>876-2353 (PHONE)<br>876-2562(FAX)   | NORMA DELONG<br>PO BOX 128<br>HULBERT, MI 49748<br>876-2332<br><a href="mailto:htsupervisor@iamadots.com">htsupervisor@iamadots.com</a>  | HOWARD LEDERGERBER<br>7231 S MARY ELLA RD<br>BRIMLEY, MI 49715<br>440-0689 (PHONE)<br>248-5732 (Fax)<br><a href="mailto:moremoose@hotmail.com">moremoose@hotmail.com</a> | EARL AVERY<br>PO BOX 191<br>HULBERT, MI 49748<br>876-2355   | BETTY DUNHAM<br>37892 BASNAU RD<br>HULBERT, MI 49748<br>876-2548<br><a href="mailto:bdunham@iamadots.com">bdunham@iamadots.com</a>                      |
| <u>KINROSS 17-009</u><br>4884 W CURTIS<br>KINCHELOE, MI 49788<br>495-5381(PHONE)<br>495-2913(FAX)<br><a href="http://www.kinross.net">www.kinross.net</a>   | JIM MOORE<br>12 Birch Place<br>KINCHELOE, MI 49788<br>495-5144<br><a href="mailto:ksupervisor@kinross.net">ksupervisor@kinross.net</a>   | DAVID KAUER<br>4884 W CURTIS<br>KINCHELOE, MI 49788<br>495-5381<br>495-2913 (FAX)<br><a href="mailto:kassessor@kinross.net">kassessor@kinross.net</a>                    | SHEILA GAINES<br>15293 S KINROSS<br>KINROSS, MI 49752<br>495-5196<br><a href="mailto:kclerk@kinross.net">kclerk@kinross.net</a>         | LUANNE KOOIMAN<br>4884 W CURTIS<br>KINCHELOE, MI 49788<br>495-5381<br><a href="mailto:treasurer@kinross.net">treasurer@kinross.net</a>                  |

**2012-2013 CHIPPEWA COUNTY TOWNSHIP OFFICIALS**

| <u>TOWNSHIP</u>   | <u>SUPERVISOR</u>   | <u>ASSESSOR</u>  | <u>CLERK</u>  | <u>TREASURER</u>  |
|---|---|--|---|---|
| <u>PICKFORD 17-009</u><br>PO BOX 456<br>155 E MAIN ST<br>PICKFORD, MI 49774<br>647-3361 (PHONE)<br>647-8820 (FAX)<br><a href="mailto:pickfordtownship@centurytel.net">pickfordtownship@centurytel.net</a> | JAMES HILL<br>PO BOX 456<br>155 E MAIN ST<br>PICKFORD, MI 49774<br>647-3361   | FRED PETERSON<br>PO BOX 456<br>PICKFORD, MI 49774<br>647-3361<br>647-8820(FAX)   | LINDA ROBERTS-MILLER<br>PO BOX 456<br>155 E MAIN ST<br>PICKFORD, MI 49774<br>647-2213<br><a href="mailto:pickfordclerk@centurytel.net">pickfordclerk@centurytel.net</a> | PEGGY MCCONKEY<br>PO BOX 456<br>155 E MAIN ST<br>PICKFORD, MI 49774<br>647-2710<br><a href="mailto:pickfordtownship@centurytel.net">pickfordtownship@centurytel.net</a> |
| <u>RABER 17-010</u><br>PO BOX 281<br>GOETZVILLE, MI 49736<br>297-3805 (PHONE)<br>297-2106 (FAX)   | PAUL A WARNER<br>12514 E TRAYNOR RD<br>GOETZVILLE, MI 49736<br>297-6507   | RANDY HARTMAN<br>PO BOX 24<br>DRUMMOND ISL, MI 49726<br>493-5620<br><a href="mailto:randy5195@yahoo.com">randy5195@yahoo.com</a>                           | MARILYN ELLEN MROZEK<br>29881 S. RABER ROAD<br>GOETZVILLE, MI 49736<br>297-2824   | SHERRY POSTULA<br>PO BOX 208<br>GOETZVILLE, MI 49736<br>297-8461<br><a href="mailto:spostula@centurylink.net">spostula@centurylink.net</a>                              |
| <u>RUDYARD 17-011</u><br>PO BOX 277<br>RUDYARD, MI 49780<br>478-5041 (PHONE)<br>478-3013(FAX)<br><a href="mailto:rudtwp@sault.com">rudtwp@sault.com</a>   | KATHY GAYLOR<br>PO BOX 277<br>RUDYARD, MI 49780<br>478-5041   | FRED PETERSON<br>PO BOX 277<br>RUDYARD, MI 49780<br>478-5041   | DONNA HALL<br>PO BOX 277<br>RUDYARD, MI 49780<br>478-5041   | BRUCE BERKOMPAS<br>PO BOX 277<br>RUDYARD, MI 49780<br>478-6651(HOME)<br>Fax#908-630-9469  |
| <u>SOO 17-012</u><br>639 W 3 1/2 MILE RD<br>SSM, MI 49783<br>632-3406 (PHONE)   | LARRY PERRON<br>3191 SMART RD<br>SSM, MI 49783<br>632-3406<br>632-0718  | LUANNE KOOIMAN<br>PO BOX 5001<br>KINCHELOE, MI 49788<br>495-5758<br>495-5160(FAX)  | ANDREE WATSON<br>4741 S NICOLET RD<br>SSM, MI 49783<br>253-9838<br><a href="mailto:sooclerk@lighthouse.net">sooclerk@lighthouse.net</a>                                 | CHERYL THORESEN<br>5227 S SCENIC DR<br>SSM, MI 49783<br>632-7300<br><a href="mailto:thoresen5227@charter.net">thoresen5227@charter.net</a><br>Cell #440-2672            |
| <u>SUGAR ISLAND 17-013</u><br>6401 E 1 1/2 MILE RD<br>SSM, MI 49783<br>253-9353 (PHONE)<br>635-9886 (FAX)<br><a href="http://www.sugarislandtownship.com">www.sugarislandtownship.com</a>                 | ERIC MCKERCHIE<br>6793 E MCKERCHIE TR<br>SSM, MI 49783<br>632-9515  | RICHARD OLIVER<br>PO BOX 20<br>ST IGNACE, MI 49781<br>906-298-0874 CELL<br><a href="mailto:harol@lighthouse.net">harol@lighthouse.net</a>                  | LYNDA GARLITZ<br>6401 E 1 1/2 MILE RD<br>SSM, MI. 49783<br>906-253-9353<br><a href="mailto:sugarislandtwpclerk@wildblue.net">sugarislandtwpclerk@wildblue.net</a>       | SUZANNE DAVIDSON<br>6401 E 1 1/2 MILE<br>SSM, MI. 49783<br>906-253-9353<br>906-632-9739<br><a href="mailto:sdavidson615@gmail.com">sdavidson615@gmail.com</a>           |
| <u>SUPERIOR 17-014</u><br>PO BOX 366<br>7049 S M221<br>BRIMLEY, MI 49715<br>248-5213 or 2545 (PHONE)<br>248-3376(FAX)   | RICHARD PHILLIPS<br>PO BOX 366<br>BRIMLEY, MI 49715<br>248-5213<br><a href="mailto:rphillips@superiortownship.com">rphillips@superiortownship.com</a> | FRED PETERSON<br>PO BOX 366<br>BRIMLEY, MI 49715<br>248-5213 or 248-2545   | BILL BEAUNE<br>PO BOX 366<br>BRIMLEY, MI 49715<br>248-5213<br><a href="mailto:bbeune@superiortownship.com">bbeune@superiortownship.com</a>                              | TAMMY L ELLIS<br>7049 S M221<br>BRIMLEY, MI 49715<br>906-632-5348<br>Fax (906) 248-5896<br><a href="mailto:tammy.lynn67@hotmail.com">tammy.lynn67@hotmail.com</a>       |
| <u>TROUT LAKE 17-015</u><br>PO BOX 215<br>TROUT LAKE, MI 49793<br>569-3291 (PHONE)<br>569-3772 (FAX)  | MARJORIE COOPER<br>PO BOX 215<br>TROUT LAKE, MI 49793<br>569-0155   | CAROLE MCLEAN<br>8295 W LOCKHART RD<br>DAFTER, MI 49724<br>248-3421<br>248-3421(FAX)<br><a href="mailto:bcfishing@iamadots.com">bcfishing@iamadots.com</a> | CRYSTAL WILLOBEE<br>PO BOX 215<br>TROUT LAKE, MI 49793<br>569-3291  | PAMELA BARRETT<br>32886 W H40<br>TROUT LAKE, MI 49793<br>906-589-3379<br><a href="mailto:barrett_28500@msn.com">barrett_28500@msn.com</a>                               |
| <u>WHITEFISH 17-016</u><br>PO BOX 350<br>PARADISE, MI 49768<br>492-3452 (PHONE)<br>492-3634(FAX)  | BILL MANGHAM<br>PO BOX 350<br>PARADISE, MI 49768<br>492-3637  | FRED PETERSON<br>PO BOX 350<br>PARADISE, MI 49768<br>492-3452  | WANDA KNOX<br>PO BOX 350<br>PARADISE, MI 49768<br>492-3921  | SUE ANWAY<br>PO BOX 350<br>PARADISE, MI 49768<br>492-3776<br><a href="mailto:whitefishtwp_treasurer@iamadots.com">whitefishtwp_treasurer@iamadots.com</a>               |
| <u>SAULT STE MARIE 17-051</u><br>225 E Portage Ave<br>SSM, MI 49783<br>635-5281 (PHONE)   | SPENCER NEBEL<br>MANAGER  | THERESE ZABOROWSKI<br>632-5710<br><a href="mailto:ssmassess@sault.com">ssmassess@sault.com</a>   | ROBIN TROYER<br>632-5715  | KRISTEN COLLINS<br>ACTING FINANCE DIRECTOR<br>632-5720  |



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

ANDY DILLON  
STATE TREASURER

**Bulletin No. 10 of 2012**  
**Annual Calendar**  
**October 30, 2012**  
**Amended February 6, 2013**

**TO:** Equalization Directors and Assessors  
**FROM:** The State Tax Commission  
**SUBJECT:** Property Tax and Equalization Calendar for 2013

**STATE TAX COMMISSION**  
**2013 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR**

This calendar combines the Equalization and Property Tax and Collections Bulletins that, in previous years, had been separate. A second Equalization Process Bulletin has been posted as Bulletin 11 of 2011.

|   |   |
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| <b>By the 1<sup>st</sup> day of each month</b>  | County Treasurer must account for and deliver to the State the State Education Tax collections on hand on or before the fifteenth day of the immediately preceding month. MCL 211.43(10).   |
| <b>By the 15<sup>th</sup> day of each month</b> | 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).  |
| <b>Nov. 1, 2012</b>                             | Single Year Sales Studies have been ordered by the State Tax Commission for the Residential Real Classification for all local units. Equalization Directors may request an exception to this order. Single Year Sales Studies may be initiated by the local assessor to the County Equalization Department for all other classes of property. The County Equalization Director shall deliver the studies to the State Tax Commission as soon as possible but not later than this date. Sales occurring between October 1 of the previous year and September 30 prior to tax day shall be used in the single year study. |
| <b>Dec. 1, 2012</b>                             | Results of equalization studies should be reported to assessors of each Township and City.  |

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| <p><b>December 31, 2012</b></p>   | <p>Tax day for 2013 assessments and 2013 property taxes. MCL 211.2.</p> <p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify with 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><b>January 2, 2013</b></p> <p>December 31, 2012 is a Holiday,<br/>January 1, 2013 is a Holiday</p> | <p>Deadline for counties to file 2012 equalization studies for 2014 starting bases with State Tax Commission (STC) for all classifications in all units on STC form L-4018. [R 209.41].</p>  |
| <p><b>January 25, 2013</b></p>  | <p>Distribution of Taxes:</p> <p>Local units with an SEV of \$15,000,000 or Less: 2012 taxes collected by January 10 must be distributed on or before January 25. MCL 211.43(5).</p> <p>All other local units: Must distribute of 2012 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a).</p>   |
| <p><b>February 1, 2013</b></p>  | <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 2010 property taxes. MCL 211.78f(1).</p> <p>Assessment and Certification Division staff reports to the State Tax Commission on the progress and quality of 2012 equalization studies (whose purpose is to set the starting base for 2013) for each county on <u>preliminary</u> forms L-4030, L-4031, L-4032.</p> |

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| <p><b>February 14, 2013</b></p> | <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 2012 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> |
| <p><b>February 15, 2013</b></p> | <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>  |
| <p><b>February 18, 2013</b></p> | <p>Deadline for county equalization director to publish in a newspaper the tentative equalization ratios and estimated SEV multipliers for 2013. MCL 211.34a (on or before the third Monday in February).</p>  |
| <p><b>February 19, 2013</b></p> | <p>STC certifies metallic mineral property assessments to assessors before February 20. MCL 211.24(3).</p>   |
| <p><b>February 20, 2013</b></p> | <p>Deadline for taxpayer filing of personal property statement with assessor.</p> <p>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.</p>   |
| <p><b>February 28, 2013</b></p> | <p>Last day for local treasurers to collect 2012 property taxes. MCL 211.45.</p>   |

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| <p><b>March 1, 2013</b></p>  | <p>The STC shall publish the inflation rate multiplier before this date. MCL 211.34d(15).</p> <p>Properties with delinquent 2011 taxes, forfeit to the County Treasurer. MCL 211.78g. County Treasurer adds \$175 fee per MCL 211.78g(1), as well as all recording fees and all fees for service of process or notice. MCL 211.78g(3)(c).</p> <p>2011 tax-delinquent redemptions require additional interest at non-compounded rate of ½% per month from March 1 forfeiture. MCL 211.78g(3)(b).</p> <p>Local units to turn over 2012 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 2012 taxes and interest at 1% per month. MCL 211.78a(3)</p> |
| <p><b>March 4, 2013</b></p>  | <p>The 2013 assessment roll shall be completed and certified by the assessor. MCL 211.24(1). (on or before the first Monday in March)</p>   |
| <p><b>March 5, 2013</b></p>  | <p>The assessor/supervisor shall submit the 2013 certified assessment roll to the Board of Review (BOR). MCL 211.29(1) (Tuesday after first Monday in March).</p> <p>Organizational meeting of township Board of Review. MCL 211.29. City BOR may vary according to Charter provisions.</p>   |
| <p><b>March 11, 2013</b></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><b>March 14, 2013</b></p> | <p>Within ten business days after the last day of February, at least 90% of</p>   |

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|                             | <p>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><b>April 1, 2013</b></p> | <p>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)</p> <p>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).</p> <p>Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2).</p> <p>Last day to pay all forfeited 2010 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2010 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k</p> <p>On or before the first Monday in April, the MBOR must complete their review of protests of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a.</p> |
| <p><b>April 3, 2013</b></p> | <p>The township supervisor or assessor shall deliver the 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).</p> <p>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. (STC Administrative Rule: R 209.26(10a), (10b). The form L-4022 <u>must</u> be signed by the assessor.</p>   |
| <p><b>April 9, 2013</b></p> | <p>County Board of Commissioners meets in equalization session. MCL 209.5 and 211.34.</p> <p>The equalization director files a tabular statement of the county equalization adopted by the County Board of Commissioners on the Form L-4024 prescribed and furnished by the STC, immediately after adoption.</p> <p>County equalization shall be completed and official report (Form L-4024) filed with STC prior to May 6, 2013. (first Monday in May).</p>  |
| <p><b>April 9 cont.</b></p> | <p>The Assessment and Certification Division staff makes a <u>final</u> report to the State Tax Commission on Forms L-4030, L-4031, L-4032 after the</p>  |

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|  | adoption of the 2013 equalization report by the County Board of Commissioners and prior to Preliminary State Equalization.  |
| <b>April 15, 2013</b>                      | Equalization director files separate Form L-4023 for each unit in the county with the STC no later than the third Monday in April. STC Rule 209.41(8) MCL 211.150(4).<br><br>Allocation Board meets and receives budgets. MCL 211.210.  |
| <b>May 1, 2013 *</b>                       | Final day for completion of delinquent tax rolls. MCL 211.57(1).<br><br>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).<br><br>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.<br><br>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. (MCL 211.7dd) |
| <b>May 6, 2013</b>                         | Deadline for filing official County Board of Commissioners report of county equalization (L-4024) with STC. MCL 209.5(2) (first Monday in May).<br><br>Appeal from county equalization to Michigan Tax Tribunal must be filed within 35 days after the adoption of the county equalization report by the County Board of Commissioners. MCL 205.735(3).<br><br>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). (first Monday in May)  |
| <b>May 13, 2013</b>                        | Preliminary state equalization valuation recommendations presented by the Assessment and Certification Division staff to the State Tax Commission. MCL 209.2. (second Monday in May)  |
| <b>May 15, 2013</b>                        | Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1).   |
| <b>May 28, 2013</b><br>May 27 is a Holiday | State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission. MCL 209.4. (fourth Monday in May)   |
| <b>May 31, 2013 (MTT)</b>                  | 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  |

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|                                       | <p>Tribunal on or before May 31 of the tax year involved. MCL 205.735a(6).</p> <p>If as a result of State Equalization the taxable value of property changes, the Equalization Director shall revise the millage reduction fractions by the Friday following the fourth Monday in May. MCL 211.34d(2).</p>   |
| <b>After May 30 and Before June 4</b> | Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215.  |
| <b>June 1, 2013</b>                   | <p>Deadline for filing Principal Residence Exemption Affidavits (form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640) for the summer tax levy. MCL 211.7cc(5).</p> <p>Deadline for filing a Principal Residence Exemption (PRE) Active Duty Military Affidavit to qualify for the summer tax levy 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 for Foreclosure Entity Conditional Rescission of a PRE (Form 4983) to qualify for the summer tax levy. MCL 211.7cc(5)</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 2012 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, collected by the county treasurer, and collected and remitted to the county treasurer by each city or township treasurer, also 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 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>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. P.A. 154-157 of 2008.</p> |
| <b>June 3, 2013</b>                   | Deadline for notifying protesting taxpayer in writing of Board of Review action (by the first Monday in June). MCL 211.30(4).  |

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|  | 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).  |
| <b>June 10, 2013</b>   | Allocation Board must issue final order not later than the second Monday in June. MCL 211.216.   |
| <b>June 15, 2013</b>   | <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>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2013 forfeitures. MCL 78h(1).</p>  |
| <b>June 24, 2013</b>   | Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on STC form L-4046. MCL 211.27d (fourth Monday in June).  |
| <b>June 28, 2013</b><br><br>June 29 is a Saturday<br>June 30 is a Sunday | <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>Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the STC in writing on Form 2167 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> |
| <b>June 28 Cont.</b>   | 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).  |

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| <b>July 1, 2013</b>        | 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)   |
| <b>July 3, 2013</b>        | Deadline for governmental agencies to exercise the right of refusal for 2013 tax foreclosure parcels. MCL 211.78m(1).   |
| <b>July 16, 2013</b>       | <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. For taxes levied after December 31, 2011 an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the July or December Board of Review in the year for which the exemption was claimed or in the immediate succeeding three 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, <u>but not</u> poverty exemptions denied by the March Board of Review. MCL 211.7u, page 12 of STC Bulletin No. 12 of 1997.</p> |
| <b>July 31, 2013</b>       | Industrial Facilities Exemption Treasurer’s Report (Form 170) must be filed with the Assessment and Certification Division on or before July 31 of the tax year involved.   |
| <b>July 31, 2013 (MTT)</b> | <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>   |
| <b>August 19, 2013</b>     | 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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| <p><b>August 30, 2013</b><br/>August 31 is a Saturday<br/>September 1 is a Sunday</p> | <p>Second notice by first class mail to all properties that are delinquent on 2012 taxes (Sept 1). MCL 211.78c</p>   |
| <p><b>September 14, 2013</b></p>  | <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> <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>        |
| <p><b>September 30, 2013</b></p>  | <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>                          |
| <p><b>October</b></p>   | <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> |
| <p><b>October 1, 2013</b></p>   | <p>County Treasurer adds \$15 for each parcel of property for which the 2012 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. Must be postmarked no later than October 1 prior to the year of the applied exemption.</p>   |
| <p><b>October 15, 2013</b></p>  | <p>The assessor reports the status of real and personal 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>   |

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|   | <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>  |
| <b>October 31, 2013</b>                       | <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. MCL 211.37.</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, Commercial Facilities PA 255 of 1978 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> |
| <b>November 1, 2013</b>                       | <p>Deadline for filing Principal Residence Exemption Affidavits (form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy. MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640) for the winter tax levy. MCL 211.7cc(5).</p> <p>Deadline for filing for Foreclosure Entity Conditional Rescission of a PRE to qualify for the winter tax levy. MCL 211.7cc (5)</p>   |
| <b>November 5, 2013</b>                       | <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>  |
| <b>November 6, 2013</b>                       | <p>Deadline for completion of 2013 tax foreclosed property auctions. MCL 211.78m(2).</p>   |
| <b>November 27, 2013<br/>November 28 is a</b> | <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</p>  |

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| <b>holiday</b>                     | school taxes. MCL 211.43 (2).  |
| <b>December 1, 2013</b>            | <p>County Equalization Director submits apportionment report to the STC. MCL 207.12</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>2013 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, Deadline for foreclosing governmental units to transfer list of unsold 2013 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located. MCL 211.78m(6).</p>   |
| <b>MTT Note:</b>                   | 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).  |
| <b>December 10, 2013</b>           | <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. An owner cannot appeal to the December Board of Review if property was owned and occupied as a principal residence some time from May 2 to November 1 but form 2368 was not timely filed. MCL 211.7cc(19).</p> |
| <b>December 10, 2013<br/>Cont.</b> | <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>  |

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| <p><b>December 16, 2013</b></p> <p>December 15 is a Sunday</p>                 | <p>Form 600/L-4016, Supplemental Special Assessment Report due to the STC.</p>  |
| <p><b>December 30, 2013</b></p> <p>December 31 is a holiday,</p>               | <p>The Department of Treasury may appeal the 2012 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7).</p>  |
| <p><b>December 31, 2013</b></p>  | <p>Tax day for 2014 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>Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. (MCL 211.7cc (5)</p> <p>All taxes due and liens are canceled for otherwise unsold 2013 tax foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. MCL 211.78m(12) and (13).</p> |
| <p><b>Jan. 2, 2014</b></p> <p>Dec. 31 is a holiday<br/>Jan. 1 is a holiday</p> | <p>Deadline for counties to file 2013 equalization studies for 2013 starting bases with State Tax Commission (STC) for all classifications in all units on STC form L-4018. [R 209.41]. (January 2, 2014 because of the holidays)</p>   |

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

**2013 CHIPPEWA COUNTY EQUALIZATION REPORT**  
**TABLE OF CONTENTS**

|   |    |
|---|----|
| RECOMMENDATION TO EQUALIZATION COMMITTEE.....                 | I  |
| CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS.....          | II |
| 2012 PROPERTY TAX CALENDAR.....                               | IV |
| REAL AND PERSONAL PROPERTY ASSESSED AND EQUALIZED TOTALS..... | 1  |
| REAL PROPERTY EQUALIZED BY COUNTY BOARD.....                  | 2  |
| REAL PROPERTY ASSESSED.....                                   | 3  |
| PERSONAL PROPERTY EQUALIZED BY COUNTY BOARD.....              | 4  |
| REAL PROPERTY VALUATION ANALYSIS BY CLASS.....                | 5  |
| 2012 SUMMARY OF CHIPPEWA COUNTY'S RATIOS AND FACTORS.....     | 11 |
| CHIPPEWA COUNTY AREA TOTALS.....                              | 12 |
| REAL AND PERSONAL PROPERTY TRUE CASH VALUE TOTALS.....        | 13 |
| DISTRIBUTION OF COUNTY EQUALIZED VALUE.....                   | 14 |
| EQUALIZED VALUATIONS BY TOWNSHIP FOR SCHOOL DISTRICTS.....    | 16 |
| TAXABLE VALUATIONS BY TOWNSHIP FOR SCHOOL DISTRICTS.....      | 17 |
| TAXABLE VALUATIONS BY SCHOOL DISTRICTS.....                   | 18 |
| TAXABLE VALUATIONS FOR THE DNR-PILT PROPERTIES.....           | 19 |
| 2012 MILLAGE REDUCTION FRACTION CALCULATION (4028 I/C).....   | 20 |
| EQUALIZED AND TAXABLE VALUATIONS BY CLASS AND TOWNSHIP.....   | 21 |
| COMPARISON OF EQUALIZED AND TAXABLE VALUES.....               | 22 |
| 2012 FINAL TAXABLE VALUE ANALYSIS.....                        | 23 |
| TEN YEAR SUMMARY OF COUNTY EQUALIZED VALUES, 2003 - 2012..... | 24 |
| TEN YEAR SUMMARY OF COUNTY TAXABLE VALUES, 2003 - 2012.....   | 25 |
| TEN YEAR TAXABLE AND EQUALIZED VALUE COMPARISON CHART.....    | 26 |
| TAXABLE VALUATIONS BY CLASS..(L4046).....                     | 27 |
| 2011 CHIPPEWA COUNTY MILLAGE REPORT.....                      | 29 |
| REAL AND PERSONAL L4022 AND L4023-BY UNIT.....                | 30 |

YEAR: 2013

CHIPPEWA COUNTY EQUALIZATION REPORT

REAL AND PERSONAL PROPERTY EQUALIZED VALUATION TOTALS

| TOWNSHIP OR CITY  | TOTAL REAL PROPERTY VALUATIONS<br>TOTALS FROM PAGES 2 & 3 |                      | PERSONAL PROPERTY VALUATIONS |                      | TOTAL REAL PLUS PERSONAL PROPERTY |                      | INCREASE (DECREASE)<br>FROM 2011 | % 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         | 66,646,100  | 68,846,100           | 1,508,100                    | 1,508,100            | 68,154,200                        | 68,154,200           | -2,173,000                       | -3.09%                   | 5.14%                   | BAY MILLS         |
| BRUCE             | 85,378,300  | 85,378,300           | 1,404,100                    | 1,404,100            | 86,782,400                        | 86,782,400           | 664,800                          | 0.77%                    | 6.54%                   | BRUCE             |
| CHIPPEWA          | 9,434,100   | 9,434,100            | 2,547,300                    | 2,547,300            | 11,981,400                        | 11,981,400           | 1,172,400                        | 10.85%                   | 0.90%                   | CHIPPEWA          |
| DAFTER            | 38,866,900  | 38,866,900           | 5,398,300                    | 5,398,300            | 44,265,200                        | 44,265,200           | 1,463,800                        | 3.42%                    | 3.34%                   | DAFTER            |
| DETOUR            | 67,931,500  | 67,931,500           | 1,655,100                    | 1,655,100            | 69,586,600                        | 69,586,600           | -1,541,800                       | -2.17%                   | 5.25%                   | DETOUR            |
| DRUMMOND ISLAND   | 155,258,000   | 155,258,000          | 3,115,400                    | 3,115,400            | 158,373,400                       | 158,373,400          | -3,657,400                       | -2.26%                   | 11.94%                  | DRUMMOND ISLAND   |
| HULBERT           | 13,245,300  | 13,245,300           | 1,186,200                    | 1,186,200            | 14,431,500                        | 14,431,500           | 892,000                          | 6.59%                    | 1.09%                   | HULBERT           |
| KINROSS           | 45,227,100  | 45,227,100           | 6,238,800                    | 6,238,800            | 51,465,900                        | 51,465,900           | 615,700                          | 1.21%                    | 3.88%                   | KINROSS           |
| PICKFORD          | 57,701,450  | 57,701,450           | 1,835,600                    | 1,835,600            | 59,537,050                        | 59,537,050           | 181,550                          | 0.31%                    | 4.49%                   | PICKFORD          |
| RABER             | 38,785,800  | 38,785,800           | 1,303,000                    | 1,303,000            | 40,088,800                        | 40,088,800           | -570,300                         | -1.40%                   | 3.02%                   | RABER             |
| RUDYARD           | 44,558,450  | 44,558,450           | 6,369,750                    | 6,369,750            | 50,928,200                        | 50,928,200           | -922,050                         | -1.78%                   | 3.84%                   | RUDYARD           |
| SOO               | 118,738,700   | 118,738,700          | 5,047,200                    | 5,047,200            | 123,785,900                       | 123,785,900          | 2,898,000                        | 2.40%                    | 9.33%                   | SOO               |
| SUGAR ISLAND      | 54,441,200  | 54,441,200           | 793,400                      | 793,400              | 55,234,600                        | 55,234,600           | 426,600                          | 0.78%                    | 4.16%                   | SUGAR ISLAND      |
| SUPERIOR          | 49,874,270  | 49,874,270           | 5,112,600                    | 5,112,600            | 54,986,870                        | 54,986,870           | 2,448,500                        | 4.66%                    | 4.15%                   | SUPERIOR          |
| TROUT LAKE        | 33,217,700  | 33,217,700           | 1,197,100                    | 1,197,100            | 34,414,800                        | 34,414,800           | -381,300                         | -1.10%                   | 2.59%                   | TROUT LAKE        |
| WHITEFISH         | 94,854,150  | 94,854,150           | 1,329,700                    | 1,329,700            | 96,183,850                        | 96,183,850           | -6,725,700                       | -6.54%                   | 7.25%                   | WHITEFISH         |
| TOTAL TOWNSHIPS   | 974,159,020   | 974,159,020          | 46,041,650                   | 46,041,650           | 1,020,200,670                     | 1,020,200,670        | -5,210,200                       | -0.51%                   | 76.91%                  | TOTAL TOWNSHIPS   |
| CITY OF S S MARIE | 282,680,900   | 282,680,900          | 23,572,400                   | 23,572,400           | 306,253,300                       | 306,253,300          | 4,499,649                        | 1.49%                    | 23.09%                  | CITY OF S S MARIE |
| GRAND TOTAL       | 1,256,839,920   | 1,256,839,920        | 69,614,050                   | 69,614,050           | 1,326,453,970                     | 1,326,453,970        | -710,551                         | -0.05%                   | 100.00%                 | GRAND TOTAL       |

YEAR: 2013

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                      | 650,100              | 0                    | 65,996,000            | 0                       | 0                       | 66,646,100           | BAY MILLS                |
| BRUCE                    | 15,549,900             | 2,576,200            | 0                    | 67,252,200            | 0                       | 0                       | 85,378,300           | BRUCE                    |
| CHIPPEWA                 | 0                      | 1,005,700            | 0                    | 8,428,400             | 0                       | 0                       | 9,434,100            | CHIPPEWA                 |
| DAFTER                   | 6,144,000              | 4,257,600            | 829,600              | 27,635,700            | 0                       | 0                       | 38,866,900           | DAFTER                   |
| DETOUR                   | 0                      | 2,157,100            | 471,900              | 65,302,500            | 0                       | 0                       | 67,931,500           | DETOUR                   |
| DRUMMOND ISLAND          | 0                      | 5,584,700            | 1,736,000            | 147,937,300           | 0                       | 0                       | 155,258,000          | DRUMMOND ISLAND          |
| HULBERT                  | 0                      | 543,100              | 0                    | 12,702,200            | 0                       | 0                       | 13,245,300           | HULBERT                  |
| KINROSS                  | 845,500                | 3,968,400            | 1,658,100            | 38,755,100            | 0                       | 0                       | 45,227,100           | KINROSS                  |
| PICKFORD                 | 11,016,300             | 2,955,500            | 0                    | 43,729,650            | 0                       | 0                       | 57,701,450           | PICKFORD                 |
| RABER                    | 3,761,700              | 1,578,200            | 0                    | 33,445,900            | 0                       | 0                       | 38,785,800           | RABER                    |
| RUDYARD                  | 10,633,900             | 2,723,600            | 0                    | 31,200,950            | 0                       | 0                       | 44,558,450           | RUDYARD                  |
| SOO                      | 3,141,900              | 14,074,900           | 3,285,300            | 98,236,600            | 0                       | 0                       | 118,738,700          | SOO                      |
| SUGAR ISLAND             | 0                      | 704,400              | 0                    | 53,736,800            | 0                       | 0                       | 54,441,200           | SUGAR ISLAND             |
| SUPERIOR                 | 2,841,600              | 8,326,100            | 0                    | 38,706,570            | 0                       | 0                       | 49,874,270           | SUPERIOR                 |
| TROUT LAKE               | 0                      | 1,514,500            | 20,000               | 31,683,200            | 0                       | 0                       | 33,217,700           | TROUT LAKE               |
| WHITEFISH                | 0                      | 3,783,300            | 0                    | 91,070,850            | 0                       | 0                       | 94,854,150           | WHITEFISH                |
| <b>TOTAL TOWNSHIPS</b>   | <b>53,934,800</b>      | <b>56,403,400</b>    | <b>8,000,900</b>     | <b>855,819,920</b>    | <b>0</b>                | <b>0</b>                | <b>974,159,020</b>   | <b>TOTAL TOWNSHIPS</b>   |
| <b>CITY OF S S MARIE</b> | <b>0</b>               | <b>99,010,800</b>    | <b>14,533,300</b>    | <b>169,136,800</b>    | <b>0</b>                | <b>0</b>                | <b>282,680,900</b>   | <b>CITY OF S S MARIE</b> |
| <b>GRAND TOTAL</b>       | <b>53,934,800</b>      | <b>155,414,200</b>   | <b>22,534,200</b>    | <b>1,024,956,720</b>  | <b>0</b>                | <b>0</b>                | <b>1,256,839,920</b> | <b>GRAND TOTAL</b>       |

20

YEAR: 2013

CHIPPEWA COUNTY EQUALIZATION REPORT

REAL PROPERTY -- ASSESSED VALUATIONS APPROVED BY BOARDS OF REVIEW

| TOWNSHIP/CITY          | AGRICULTURAL<br>CLASS 101 | COMMERCIAL<br>CLASS 201 | INDUSTRIAL<br>CLASS 301 | RESIDENTIAL<br>CLASS 401 | TIM. CUT-OVER<br>CLASS 501 | DEVELOPMENTAL<br>CLASS 601 | REAL PROPERTY<br>TOTALS | TOWNSHIP/CITY          |
|------------------------|---------------------------|-------------------------|-------------------------|--------------------------|----------------------------|----------------------------|-------------------------|------------------------|
| BAY MILLS              | 0                         | 650,100                 | 0                       | 65,996,000               | 0                          | 0                          | 66,646,100              | BAY MILLS              |
| BRUCE                  | 15,549,900                | 2,576,200               | 0                       | 67,252,200               | 0                          | 0                          | 85,378,300              | BRUCE                  |
| CHIPPEWA               | 0                         | 1,005,700               | 0                       | 8,428,400                | 0                          | 0                          | 9,434,100               | CHIPPEWA               |
| DAFTER                 | 6,144,000                 | 4,257,600               | 829,600                 | 27,635,700               | 0                          | 0                          | 38,866,900              | DAFTER                 |
| DETOUR                 | 0                         | 2,157,100               | 471,900                 | 65,302,500               | 0                          | 0                          | 67,931,500              | DETOUR                 |
| DRUMMOND ISLAND        | 0                         | 5,584,700               | 1,736,000               | 147,937,300              | 0                          | 0                          | 155,258,000             | DRUMMOND ISLAND        |
| HULBERT                | 0                         | 543,100                 | 0                       | 12,702,200               | 0                          | 0                          | 13,245,300              | HULBERT                |
| KINROSS                | 845,500                   | 3,968,400               | 1,658,100               | 38,755,100               | 0                          | 0                          | 45,227,100              | KINROSS                |
| PICKFORD               | 11,016,300                | 2,955,500               | 0                       | 43,729,650               | 0                          | 0                          | 57,701,450              | PICKFORD               |
| RABER                  | 3,761,700                 | 1,578,200               | 0                       | 33,445,900               | 0                          | 0                          | 38,785,800              | RABER                  |
| RUDYARD                | 10,633,900                | 2,723,600               | 0                       | 31,200,950               | 0                          | 0                          | 44,558,450              | RUDYARD                |
| SOO                    | 3,141,900                 | 14,074,900              | 3,285,300               | 98,236,600               | 0                          | 0                          | 118,738,700             | SOO                    |
| SUGAR ISLAND           | 0                         | 704,400                 | 0                       | 53,736,800               | 0                          | 0                          | 54,441,200              | SUGAR ISLAND           |
| SUPERIOR               | 2,841,600                 | 8,326,100               | 0                       | 38,706,570               | 0                          | 0                          | 49,874,270              | SUPERIOR               |
| TROUT LAKE             | 0                         | 1,514,500               | 20,000                  | 31,683,200               | 0                          | 0                          | 33,217,700              | TROUT LAKE             |
| WHITEFISH              | 0                         | 3,783,300               | 0                       | 91,070,850               | 0                          | 0                          | 94,854,150              | WHITEFISH              |
| <b>TOTAL TOWNSHIPS</b> | <b>53,934,800</b>         | <b>56,403,400</b>       | <b>8,000,900</b>        | <b>855,819,920</b>       | <b>0</b>                   | <b>0</b>                   | <b>974,159,020</b>      | <b>TOTAL TOWNSHIPS</b> |
| CITY OF S S MARIE      | 0                         | 99,010,800              | 14,533,300              | 169,136,800              | 0                          | 0                          | 282,680,900             | CITY OF S S MARIE      |
| <b>GRAND TOTAL</b>     | <b>63,934,800</b>         | <b>155,414,200</b>      | <b>22,534,200</b>       | <b>1,024,956,720</b>     | <b>0</b>                   | <b>0</b>                   | <b>1,256,839,920</b>    | <b>GRAND TOTAL</b>     |

03

YEAR: 2013

CHIPPEWA COUNTY EQUALIZATION REPORT

PERSONAL PROPERTY -- EQUALIZED VALUATIONS BY COUNTY BOARD OF COMMISSIONERS

| TOWNSHIP/CITY            | AGRICULTURAL<br>CLASS 151 | COMMERCIAL<br>CLASS 251 | INDUSTRIAL<br>CLASS 351 | RESIDENTIAL<br>CLASS 451 | UTILITY<br>CLASS 551 | PERSONAL PROPERTY<br>TOTALS | TOWNSHIP/CITY            |
|--------------------------|---------------------------|-------------------------|-------------------------|--------------------------|----------------------|-----------------------------|--------------------------|
| BAY MILLS                | 0                         | 425,500                 | 0                       | 0                        | 1,082,600            | 1,508,100                   | BAY MILLS                |
| BRUCE                    | 0                         | 149,500                 | 0                       | 0                        | 1,254,600            | 1,404,100                   | BRUCE                    |
| CHIPPEWA                 | 0                         | 288,100                 | 0                       | 0                        | 2,259,200            | 2,547,300                   | CHIPPEWA                 |
| DAFTER                   | 0                         | 1,255,900               | 251,200                 | 0                        | 3,891,200            | 5,398,300                   | DAFTER                   |
| DETOUR                   | 0                         | 192,200                 | 0                       | 0                        | 1,462,900            | 1,655,100                   | DETOUR                   |
| DRUMMOND ISLAND          | 0                         | 625,200                 | 1,271,800               | 0                        | 1,218,400            | 3,115,400                   | DRUMMOND ISLAND          |
| HULBERT                  | 0                         | 37,800                  | 0                       | 0                        | 1,148,400            | 1,186,200                   | HULBERT                  |
| KINROSS                  | 0                         | 1,608,400               | 2,699,400               | 0                        | 1,931,000            | 6,238,800                   | KINROSS                  |
| PICKFORD                 | 0                         | 582,000                 | 0                       | 0                        | 1,253,600            | 1,835,600                   | PICKFORD                 |
| RABER                    | 0                         | 348,300                 | 0                       | 0                        | 954,700              | 1,303,000                   | RABER                    |
| RUDYARD                  | 0                         | 543,650                 | 0                       | 0                        | 5,826,100            | 6,369,750                   | RUDYARD                  |
| SOO                      | 0                         | 2,216,200               | 159,200                 | 0                        | 2,671,800            | 5,047,200                   | SOO                      |
| SUGAR ISLAND             | 0                         | 59,000                  | 0                       | 0                        | 734,400              | 793,400                     | SUGAR ISLAND             |
| SUPERIOR                 | 0                         | 1,449,900               | 0                       | 0                        | 3,662,700            | 5,112,600                   | SUPERIOR                 |
| TROUT LAKE               | 0                         | 59,200                  | 0                       | 0                        | 1,137,900            | 1,197,100                   | TROUT LAKE               |
| WHITEFISH                | 0                         | 422,100                 | 0                       | 0                        | 907,600              | 1,329,700                   | WHITEFISH                |
| <b>TOTAL TOWNSHIPS</b>   | <b>0</b>                  | <b>10,262,950</b>       | <b>4,381,600</b>        | <b>0</b>                 | <b>31,397,100</b>    | <b>46,041,650</b>           | <b>TOTAL TOWNSHIPS</b>   |
| <b>CITY OF S S MARIE</b> | <b>0</b>                  | <b>11,701,500</b>       | <b>4,998,400</b>        | <b>0</b>                 | <b>6,872,500</b>     | <b>23,572,400</b>           | <b>CITY OF S S MARIE</b> |
| <b>GRAND TOTAL</b>       | <b>0</b>                  | <b>21,964,450</b>       | <b>9,380,000</b>        | <b>0</b>                 | <b>38,269,600</b>    | <b>69,614,050</b>           | <b>GRAND TOTAL</b>       |

04

YEAR: 2013

CHIPPEWA COUNTY EQUALIZATION REPORT

AGRICULTURAL CLASS -- REAL 101

| TOWNSHIP/CITY             | 2013<br>PARCEL<br>COUNT | 2013<br>LOCAL<br>ASSESSED | 2013<br>COUNTY<br>EQUALIZED | 2012<br>COUNTY<br>EQUALIZED | INCREASE OR<br>DECREASE FROM<br>PREVIOUS YEAR | PERCENT OF<br>INCREASE<br>OR DECREASE | UNITS<br>% OF<br>TOTAL | 2013<br>LEVEL OF<br>ASSESSMENT | 2013<br>FACTOR     | 2012<br>FACTOR     | TOWNSHIP/CITY             |
|---------------------------|-------------------------|---------------------------|-----------------------------|-----------------------------|---|---------------------------------------|------------------------|--------------------------------|--------------------|--------------------|---------------------------|
| BAY MILLS<br>BRUCE        | 0<br>289                | 0<br>15,549,900           | 0<br>15,549,900             | 0<br>15,353,400             | 0<br>196,500                                  | 0.00%<br>1.28%                        | 0.00%<br>28.83%        | NC<br>49.42%                   | NC<br>1.00000      | NC<br>1.00000      | BAY MILLS<br>BRUCE        |
| CHIPPEWA<br>DAFTER        | 0<br>155                | 0<br>6,144,000            | 0<br>6,144,000              | 0<br>6,544,500              | 0<br>-400,500                                 | 0.00%<br>-8.12%                       | 0.00%<br>11.39%        | NC<br>49.67%                   | NC<br>1.00000      | NC<br>1.00000      | CHIPPEWA<br>DAFTER        |
| DETOUR<br>DRUMMOND ISLAND | 0<br>0                  | 0<br>0                    | 0<br>0                      | 0<br>0                      | 0<br>0  | 0.00%<br>0.00%                        | 0.00%<br>0.00%         | NC<br>NC                       | NC<br>NC           | NC<br>NC           | DETOUR<br>DRUMMOND ISLAND |
| HULBERT<br>KINROSS        | 0<br>25                 | 0<br>845,500              | 0<br>845,500                | 0<br>917,300                | 0<br>-71,800                                  | 0.00%<br>-7.83%                       | 0.00%<br>1.57%         | NC<br>49.45%                   | NC<br>1.00000      | NC<br>1.00000      | HULBERT<br>KINROSS        |
| PICKFORD<br>RABER         | 255<br>89               | 11,016,300<br>3,761,700   | 11,016,300<br>3,761,700     | 10,951,800<br>3,925,200     | 64,500<br>-163,500                            | 0.59%<br>-4.17%                       | 20.43%<br>6.97%        | 49.44%<br>49.13%               | 1.00000<br>1.00000 | 1.00000<br>1.00000 | PICKFORD<br>RABER         |
| RUDYARD<br>SOO            | 244<br>63               | 10,633,900<br>3,141,900   | 10,633,900<br>3,141,900     | 10,698,300<br>3,212,600     | -64,400<br>-70,700                            | -0.60%<br>-2.20%                      | 19.72%<br>5.83%        | 49.54%<br>49.77%               | 1.00000<br>1.00000 | 1.00000<br>1.00000 | RUDYARD<br>SOO            |
| SUGAR ISLAND<br>SUPERIOR  | 0<br>77                 | 0<br>2,841,600            | 0<br>2,841,600              | 0<br>3,061,400              | 0<br>-219,800                                 | 0.00%<br>-7.18%                       | 0.00%<br>5.27%         | NC<br>49.45%                   | NC<br>1.00000      | NC<br>1.00000      | SUGAR ISLAND<br>SUPERIOR  |
| TROUT LAKE<br>WHITEFISH   | 0<br>0                  | 0<br>0                    | 0<br>0                      | 0<br>0                      | 0<br>0  | 0.00%<br>0.00%                        | 0.00%<br>0.00%         | NC<br>NC                       | NC<br>NC           | NC<br>NC           | TROUT LAKE<br>WHITEFISH   |
| <b>TOTAL TOWNSHIPS</b>    | <b>1,197</b>            | <b>53,934,800</b>         | <b>53,934,800</b>           | <b>54,664,500</b>           | <b>-729,700</b>                               | <b>-1.33%</b>                         | <b>100.00%</b>         |                                |                    |                    | <b>TOTAL TOWNSHIPS</b>    |
| CITY OF S S MARIE         | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                  | NC                             | NC                 | 1.00000            | CITY OF S S MARIE         |
| <b>GRAND TOTAL</b>        | <b>1,197</b>            | <b>53,934,800</b>         | <b>53,934,800</b>           | <b>54,664,500</b>           | <b>-729,700</b>                               | <b>-1.33%</b>                         | <b>100.00%</b>         |                                |                    |                    | <b>GRAND TOTAL</b>        |

05

YEAR: 2013

CHIPPEWA COUNTY EQUALIZATION REPORT

COMMERCIAL CLASS -- REAL 201

| TOWNSHIP/CITY     | 2013<br>PARCEL<br>COUNT | 2013<br>LOCAL<br>ASSESSED | 2013<br>COUNTY<br>EQUALIZED | 2012<br>COUNTY<br>EQUALIZED | INCREASE OR<br>DECREASE FROM<br>PREVIOUS YEAR | PERCENT OF<br>INCREASE<br>OR DECREASE | UNITS<br>% OF<br>TOTAL | 2013<br>LEVEL OF<br>ASSESSMENT | 2013<br>FACTOR | 2012<br>FACTOR | TOWNSHIP/CITY     |
|-------------------|-------------------------|---------------------------|-----------------------------|-----------------------------|---|---------------------------------------|------------------------|--------------------------------|----------------|----------------|-------------------|
| BAY MILLS         | 6                       | 650,100                   | 650,100                     | 680,800                     | -30,700                                       | -4.51%                                | 0.42%                  | 49.71%                         | 1.00000        | 1.00000        | BAY MILLS         |
| BRUCE             | 47                      | 2,576,200                 | 2,576,200                   | 2,378,900                   | 197,300                                       | 8.29%                                 | 1.66%                  | 49.72%                         | 1.00000        | 1.00000        | BRUCE             |
| CHIPPEWA          | 21                      | 1,005,700                 | 1,005,700                   | 999,300                     | 6,400   | 0.64%                                 | 0.65%                  | 49.23%                         | 1.00000        | 1.00000        | CHIPPEWA          |
| DAFTER            | 46                      | 4,257,600                 | 4,257,600                   | 3,831,300                   | 426,300                                       | 11.13%                                | 2.74%                  | 49.56%                         | 1.00000        | 1.00000        | DAFTER            |
| DETOUR            | 48                      | 2,157,100                 | 2,157,100                   | 2,172,900                   | -15,800                                       | -0.73%                                | 1.39%                  | 49.63%                         | 1.00000        | 1.00000        | DETOUR            |
| DRUMMOND ISLAND   | 59                      | 5,584,700                 | 5,584,700                   | 5,809,100                   | -224,400                                      | -3.86%                                | 3.59%                  | 49.14%                         | 1.00000        | 1.00000        | DRUMMOND ISLAND   |
| HULBERT           | 9                       | 543,100                   | 543,100                     | 581,300                     | -38,200                                       | -6.57%                                | 0.35%                  | 49.52%                         | 1.00000        | 1.00000        | HULBERT           |
| KINROSS           | 67                      | 3,968,400                 | 3,968,400                   | 4,255,900                   | -287,500                                      | -6.76%                                | 2.55%                  | 49.54%                         | 1.00000        | 1.00000        | KINROSS           |
| PICKFORD          | 56                      | 2,955,500                 | 2,955,500                   | 3,051,300                   | -95,800                                       | -3.14%                                | 1.90%                  | 49.95%                         | 1.00000        | 1.00000        | PICKFORD          |
| RABER             | 18                      | 1,578,200                 | 1,578,200                   | 1,528,400                   | 49,800  | 3.26%                                 | 1.02%                  | 49.18%                         | 1.00000        | 1.00000        | RABER             |
| RUDYARD           | 91                      | 2,723,600                 | 2,723,600                   | 2,738,200                   | -14,600                                       | -0.53%                                | 1.75%                  | 49.77%                         | 1.00000        | 1.00000        | RUDYARD           |
| SOO               | 83                      | 14,074,900                | 14,074,900                  | 13,909,000                  | 165,900                                       | 1.19%                                 | 9.08%                  | 49.74%                         | 1.00000        | 1.00000        | SOO               |
| SUGAR ISLAND      | 8                       | 704,400                   | 704,400                     | 724,300                     | -19,900                                       | -2.75%                                | 0.45%                  | 49.11%                         | 1.00000        | 1.00000        | SUGAR ISLAND      |
| SUPERIOR          | 39                      | 8,326,100                 | 8,326,100                   | 7,881,300                   | 444,800                                       | 5.64%                                 | 5.36%                  | 49.91%                         | 1.00000        | 1.00000        | SUPERIOR          |
| TROUT LAKE        | 38                      | 1,514,500                 | 1,514,500                   | 1,522,700                   | -8,200  | -0.54%                                | 0.97%                  | 49.29%                         | 1.00000        | 1.00000        | TROUT LAKE        |
| WHITEFISH         | 74                      | 3,783,300                 | 3,783,300                   | 3,783,300                   | 0   | 0.00%                                 | 2.43%                  | 49.37%                         | 1.00000        | 1.00000        | WHITEFISH         |
| TOTAL TOWNSHIPS   | 710                     | 56,403,400                | 56,403,400                  | 55,848,000                  | 555,400                                       | 0.99%                                 | 36.29%                 |                                |                |                | TOTAL TOWNSHIPS   |
| CITY OF S S MARIE | 626                     | 99,010,800                | 99,010,800                  | 97,414,051                  | 1,596,749                                     | 1.64%                                 | 63.71%                 | 49.93%                         | 1.00000        | 1.00000        | CITY OF S S MARIE |
| GRAND TOTAL       | 1,336                   | 155,414,200               | 155,414,200                 | 153,262,051                 | 2,152,149                                     | 1.40%                                 | 100.00%                |                                |                |                | GRAND TOTAL       |

YEAR: 2013

CHIPPEWA COUNTY EQUALIZATION REPORT

INDUSTRIAL CLASS -- REAL 301

| TOWNSHIP/CITY            | 2013<br>PARCEL<br>COUNT | 2013<br>LOCAL<br>ASSESSED | 2013<br>COUNTY<br>EQUALIZED | 2012<br>COUNTY<br>EQUALIZED | INCREASE OR<br>DECREASE FROM<br>PREVIOUS YEAR | PERCENT OF<br>INCREASE<br>OR DECREASE | UNIT'S<br>% OF<br>TOTAL | 2013<br>LEVEL OF<br>ASSESSMENT | 2013<br>FACTOR | 2012<br>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                   | 8                       | 829,600                   | 829,600                     | 829,600                     | 0   | 0.00%                                 | 3.68%                   | 49.99%                         | 1.00000        | 1.00000        | DAFTER                   |
| DETOUR                   | 3                       | 471,900                   | 471,900                     | 471,900                     | 0   | 0.00%                                 | 2.09%                   | 49.02%                         | 1.00000        | 1.00000        | DETOUR                   |
| DRUMMOND ISLAND          | 14                      | 1,736,000                 | 1,736,000                   | 1,578,100                   | 157,900                                       | 10.01%                                | 7.70%                   | 49.63%                         | 1.00000        | 1.00000        | DRUMMOND ISLAND          |
| HULBERT                  | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | HULBERT                  |
| KINROSS                  | 14                      | 1,658,100                 | 1,658,100                   | 1,454,000                   | 204,100                                       | 14.04%                                | 7.36%                   | 49.77%                         | 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                      | 3,285,300                 | 3,285,300                   | 3,281,900                   | 3,400   | 0.10%                                 | 14.58%                  | 49.95%                         | 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%                                 | 0.09%                   | 50.00%                         | 1.00000        | 1.00000        | TROUT LAKE               |
| WHITEFISH                | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | WHITEFISH                |
| <b>TOTAL TOWNSHIPS</b>   | <b>64</b>               | <b>8,000,900</b>          | <b>8,000,900</b>            | <b>7,635,500</b>            | <b>365,400</b>                                | <b>4.79%</b>                          | <b>35.51%</b>           |                                |                |                | <b>TOTAL TOWNSHIPS</b>   |
| <b>CITY OF S S MARIE</b> | <b>32</b>               | <b>14,533,300</b>         | <b>14,533,300</b>           | <b>12,542,600</b>           | <b>1,990,700</b>                              | <b>15.87%</b>                         | <b>64.49%</b>           | <b>49.99%</b>                  | <b>1.00000</b> | <b>1.00000</b> | <b>CITY OF S S MARIE</b> |
| <b>GRAND TOTAL</b>       | <b>96</b>               | <b>22,534,200</b>         | <b>22,534,200</b>           | <b>20,178,100</b>           | <b>2,356,100</b>                              | <b>11.68%</b>                         | <b>100.00%</b>          | <b>50.00%</b>                  | <b>1.00000</b> |                | <b>GRAND TOTAL</b>       |

07

YEAR: 2013

CHIPPEWA COUNTY EQUALIZATION REPORT

RESIDENTIAL CLASS -- REAL 401

| TOWNSHIP/CITY          | 2013<br>PARCEL<br>COUNT | 2013<br>LOCAL<br>ASSESSED | 2013<br>COUNTY<br>EQUALIZED | 2012<br>COUNTY<br>EQUALIZED | INCREASE OR<br>DECREASE FROM<br>PREVIOUS YEAR | PERCENT OF<br>INCREASE<br>OR DECREASE | UNITS<br>% OF<br>TOTAL | 2013<br>LEVEL OF<br>ASSESSMENT | 2013<br>FACTOR | 2012<br>FACTOR | TOWNSHIP/CITY          |
|------------------------|-------------------------|---------------------------|-----------------------------|-----------------------------|---|---------------------------------------|------------------------|--------------------------------|----------------|----------------|------------------------|
| BAY MILLS              | 1,134                   | 65,996,000                | 65,996,000                  | 68,307,300                  | -2,311,300                                    | -3.38%                                | 6.44%                  | 49.51%                         | 1.00000        | 1.00000        | BAY MILLS              |
| BRUCE                  | 1,493                   | 67,252,200                | 67,252,200                  | 67,110,500                  | 141,700                                       | 0.21%                                 | 6.56%                  | 49.62%                         | 1.00000        | 1.00000        | BRUCE                  |
| CHIPPEWA               | 424                     | 8,428,400                 | 8,428,400                   | 8,395,400                   | 33,000  | 0.39%                                 | 0.82%                  | 49.88%                         | 1.00000        | 1.00000        | CHIPPEWA               |
| DAFTER                 | 741                     | 27,635,700                | 27,635,700                  | 27,427,700                  | 208,000                                       | 0.76%                                 | 2.70%                  | 49.03%                         | 1.00000        | 1.00000        | DAFTER                 |
| DETOUR                 | 1,746                   | 65,302,500                | 65,302,500                  | 66,923,800                  | -1,621,300                                    | -2.42%                                | 6.37%                  | 49.23%                         | 1.00000        | 1.00000        | DETOUR                 |
| DRUMMOND ISLAND        | 3,091                   | 147,937,300               | 147,937,300                 | 151,673,600                 | -3,736,300                                    | -2.46%                                | 14.43%                 | 49.12%                         | 1.00000        | 1.00000        | DRUMMOND ISLAND        |
| HULBERT                | 481                     | 12,702,200                | 12,702,200                  | 12,375,800                  | 326,400                                       | 2.64%                                 | 1.24%                  | 49.91%                         | 1.00000        | 0.99782        | HULBERT                |
| KINROSS                | 1,464                   | 38,755,100                | 38,755,100                  | 38,541,100                  | 214,000                                       | 0.56%                                 | 3.78%                  | 49.23%                         | 1.00000        | 1.00000        | KINROSS                |
| PICKFORD               | 1,280                   | 43,729,650                | 43,729,650                  | 43,731,200                  | -1,550  | 0.00%                                 | 4.27%                  | 49.67%                         | 1.00000        | 1.00000        | PICKFORD               |
| RABER                  | 1,179                   | 33,445,900                | 33,445,900                  | 33,966,100                  | -520,200                                      | -1.53%                                | 3.26%                  | 49.57%                         | 1.00000        | 1.00000        | RABER                  |
| RUDYARD                | 1,049                   | 31,200,950                | 31,200,950                  | 32,381,850                  | -1,180,900                                    | -3.65%                                | 3.04%                  | 49.15%                         | 1.00000        | 1.00000        | RUDYARD                |
| SOO                    | 1,895                   | 98,236,600                | 98,236,600                  | 95,652,800                  | 2,583,800                                     | 2.70%                                 | 9.58%                  | 49.84%                         | 1.00000        | 1.00000        | SOO                    |
| SUGAR ISLAND           | 1,444                   | 53,736,800                | 53,736,800                  | 53,413,400                  | 323,400                                       | 0.61%                                 | 5.24%                  | 49.68%                         | 1.00000        | 1.00000        | SUGAR ISLAND           |
| SUPERIOR               | 1,143                   | 38,706,570                | 38,706,570                  | 38,105,470                  | 601,100                                       | 1.58%                                 | 3.76%                  | 49.57%                         | 1.00000        | 1.00000        | SUPERIOR               |
| TROUT LAKE             | 922                     | 31,683,200                | 31,683,200                  | 32,096,900                  | -413,700                                      | -1.29%                                | 3.09%                  | 49.84%                         | 1.00000        | 1.00000        | TROUT LAKE             |
| WHITEFISH              | 2,310                   | 91,070,850                | 91,070,850                  | 97,935,150                  | -6,864,300                                    | -7.01%                                | 8.89%                  | 49.29%                         | 1.00000        | 1.00000        | WHITEFISH              |
| <b>TOTAL TOWNSHIPS</b> | <b>21,796</b>           | <b>855,819,920</b>        | <b>855,819,920</b>          | <b>868,038,070</b>          | <b>-12,218,150</b>                            | <b>-1.41%</b>                         | <b>83.50%</b>          |                                |                |                | <b>TOTAL TOWNSHIPS</b> |
| CITY OF S S MARIE      | 5,286                   | 169,136,800               | 169,136,800                 | 167,449,200                 | 1,687,600                                     | 1.01%                                 | 16.50%                 | 49.94%                         | 1.00000        | 1.00000        | CITY OF S S MARIE      |
| <b>GRAND TOTAL</b>     | <b>27,082</b>           | <b>1,024,956,720</b>      | <b>1,024,956,720</b>        | <b>1,036,487,270</b>        | <b>-10,530,550</b>                            | <b>-1.02%</b>                         | <b>100.00%</b>         |                                |                |                | <b>GRAND TOTAL</b>     |

YEAR: 2013

CHIPPEWA COUNTY EQUALIZATION REPORT

TIMBER CUTOVER CLASS -- REAL 501

| TOWNSHIP/CITY     | 2013<br>PARCEL<br>COUNT | 2013<br>LOCAL<br>ASSESSED | 2013<br>COUNTY<br>EQUALIZED | 2012<br>COUNTY<br>EQUALIZED | INCREASE OR<br>DECREASE FROM<br>PREVIOUS YEAR | PERCENT OF<br>INCREASE<br>OR DECREASE | UNIT'S<br>% OF<br>TOTAL | 2013<br>LEVEL OF<br>ASSESSMENT | 2013<br>FACTOR | 2012<br>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            | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | DAFTER            |
| DETOUR            | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | DETOUR            |
| DRUMMOND ISLAND   | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | DRUMMOND ISLAND   |
| HULBERT           | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | HULBERT           |
| KINROSS           | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | 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               | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | 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        | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | TROUT LAKE        |
| WHITEFISH         | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | 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: 2013

CHIPPEWA COUNTY EQUALIZATION REPORT

DEVELOPMENTAL CLASS -- REAL 601

| TOWNSHIP/CITY     | 2013<br>PARCEL<br>COUNT | 2013<br>LOCAL<br>ASSESSED | 2013<br>COUNTY<br>EQUALIZED | 2012<br>COUNTY<br>EQUALIZED | INCREASE OR<br>DECREASE FROM<br>PREVIOUS YEAR | PERCENT OF<br>INCREASE<br>OR DECREASE | UNIT'S<br>% OF<br>TOTAL | 2013<br>LEVEL OF<br>ASSESSMENT | 2013<br>FACTOR | 2012<br>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            | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | DAFTER            |
| DETOUR            | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | DETOUR            |
| DRUMMOND ISLAND   | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | DRUMMOND ISLAND   |
| HULBERT           | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | HULBERT           |
| KINROSS           | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | 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               | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | 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        | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | TROUT LAKE        |
| WHITEFISH         | 0                       | 0                         | 0                           | 0                           | 0   | 0.00%                                 | 0.00%                   | NC                             | NC             | NC             | 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   | 0.00%                                 | 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       |

01

YEAR: 2013

**CHIPPEWA COUNTY EQUALIZATION REPORT**

**SUMMARY OF RATIOS AND FACTORS\***

| UNIT                      | CLASS: AG 101    |                    | CLASS: COM 201   |                    | CLASS: IND 301   |                    | CLASS: RES 401   |                    | CLASS: TC 501 * |          | CLASS: DEV 601* |          | CLASS: PERSONAL  |                    | UNIT                      |
|---------------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|-----------------|----------|-----------------|----------|------------------|--------------------|---------------------------|
|                           | RATIO            | FACTOR             | RATIO            | FACTOR             | RATIO            | FACTOR             | RATIO            | FACTOR             | RATIO           | FACTOR   | RATIO           | FACTOR   | RATIO            | FACTOR             |                           |
| BAY MILLS<br>BRUCE        | NC<br>49.42%     | NC<br>1.00000      | 49.71%<br>49.72% | 1.00000<br>1.00000 | 0.00%<br>0.00%   | 0.00000<br>0.00000 | 49.51%<br>49.62% | 1.00000<br>1.00000 | NC<br>NC        | NC<br>NC | NC<br>NC        | NC<br>NC | 50.00%<br>50.00% | 1.00000<br>1.00000 | BAY MILLS<br>BRUCE        |
| CHIPPEWA<br>DAFTER        | NC<br>49.67%     | NC<br>1.00000      | 49.23%<br>49.56% | 1.00000<br>1.00000 | 0.00%<br>49.99%  | 0.00000<br>1.00000 | 49.88%<br>49.03% | 1.00000<br>1.00000 | NC<br>NC        | NC<br>NC | NC<br>NC        | NC<br>NC | 50.00%<br>50.00% | 1.00000<br>1.00000 | CHIPPEWA<br>DAFTER        |
| DETOUR<br>DRUMMOND ISLAND | NC<br>NC         | NC<br>NC           | 49.83%<br>49.14% | 1.00000<br>1.00000 | 49.02%<br>49.63% | 1.00000<br>1.00000 | 49.23%<br>49.12% | 1.00000<br>1.00000 | NC<br>NC        | NC<br>NC | NC<br>NC        | NC<br>NC | 50.00%<br>50.00% | 1.00000<br>1.00000 | DETOUR<br>DRUMMOND ISLAND |
| HULBERT<br>KINROSS        | NC<br>49.45%     | NC<br>1.00000      | 49.52%<br>49.54% | 1.00000<br>1.00000 | 0.00%<br>49.77%  | 0.00000<br>1.00000 | 49.91%<br>49.23% | 1.00000<br>1.00000 | NC<br>NC        | NC<br>NC | NC<br>NC        | NC<br>NC | 50.00%<br>50.00% | 1.00000<br>1.00000 | HULBERT<br>KINROSS        |
| PICKFORD<br>RABER         | 49.44%<br>49.13% | 1.00000<br>1.00000 | 49.95%<br>49.18% | 1.00000<br>1.00000 | 0.00%<br>0.00%   | 0.00000<br>0.00000 | 49.67%<br>49.57% | 1.00000<br>1.00000 | NC<br>NC        | NC<br>NC | NC<br>NC        | NC<br>NC | 50.00%<br>50.00% | 1.00000<br>1.00000 | PICKFORD<br>RABER         |
| RUDYARD<br>SOO            | 49.54%<br>49.77% | 1.00000<br>1.00000 | 49.77%<br>49.74% | 1.00000<br>1.00000 | 0.00%<br>49.95%  | 0.00000<br>1.00000 | 49.15%<br>49.84% | 1.00000<br>1.00000 | NC<br>NC        | NC<br>NC | NC<br>NC        | NC<br>NC | 50.00%<br>50.00% | 1.00000<br>1.00000 | RUDYARD<br>SOO            |
| SUGAR ISLAND<br>SUPERIOR  | NC<br>49.45%     | NC<br>1.00000      | 49.11%<br>49.91% | 1.00000<br>1.00000 | 0.00%<br>0.00%   | 0.00000<br>0.00000 | 49.68%<br>49.57% | 1.00000<br>1.00000 | NC<br>NC        | NC<br>NC | NC<br>NC        | NC<br>NC | 50.00%<br>50.00% | 1.00000<br>1.00000 | SUGAR ISLAND<br>SUPERIOR  |
| TROUT LAKE<br>WHITEFISH   | NC<br>NC         | NC<br>NC           | 49.29%<br>49.37% | 1.00000<br>1.00000 | 50.00%<br>0.00%  | 1.00000<br>0.00000 | 49.84%<br>49.29% | 1.00000<br>1.00000 | NC<br>NC        | NC<br>NC | NC<br>NC        | NC<br>NC | 50.00%<br>50.00% | 1.00000<br>1.00000 | TROUT LAKE<br>WHITEFISH   |
| CITY OF S S MARIE         | NC               | NC                 | 49.93%           | 1.00000            | 49.99%           | 1.00000            | 49.94%           | 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: 2013

**CHIPPEWA COUNTY TOTAL VALUATIONS**

| NUMBER OF PARCELS | REAL PROPERTY TOTALS | CLASS NUMBER | EQUALIZED VALUES     | TRUE CASH VALUE      | % OF TOTAL     |
|-------------------|----------------------|--------------|----------------------|----------------------|----------------|
| 1,197             | AGRICULTURAL         | 101          | 53,934,800           | 110,615,921          | 4.35%          |
| 1,336             | COMMERCIAL           | 201          | 155,414,200          | 307,683,086          | 12.10%         |
| 96                | INDUSTRIAL           | 301          | 22,534,200           | 40,426,759           | 1.59%          |
| 27,082            | RESIDENTIAL          | 401          | 1,024,956,720        | 2,083,997,710        | 81.96%         |
| 0                 | TIMBER CUT-OVER      | 501          | 0                    | 0                    | 0.00%          |
| 0                 | DEVELOPMENTAL        | 601          | 0                    | 0                    | 0.00%          |
| <b>29,711</b>     | <b>TOTAL REAL</b>    |              | <b>1,256,839,920</b> | <b>2,542,723,476</b> | <b>100.00%</b> |

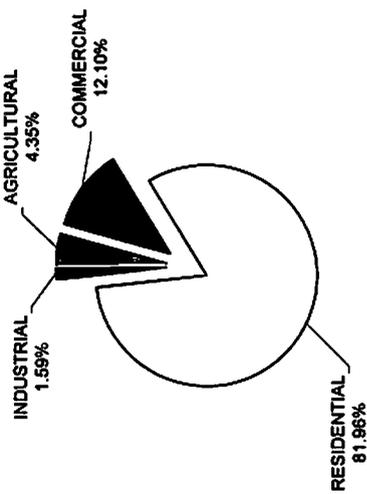
**REAL PERCENT OF COUNTY TOTAL: 94.75%**

| 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          | 21,964,450        | 43,928,900         | 31.55%         |
| 26                | INDUSTRIAL               | 351          | 9,380,000         | 18,760,000         | 13.47%         |
| 0                 | RESIDENTIAL              | 451          | 0                 | 0                  | 0.00%          |
| 66                | UTILITY                  | 551          | 38,269,600        | 76,539,200         | 54.98%         |
| <b>1,432</b>      | <b>TOTAL PERSONAL</b>    |              | <b>69,614,050</b> | <b>139,228,100</b> | <b>100.00%</b> |

**PERSONAL PERCENT OF COUNTY TOTAL: 5.25%**

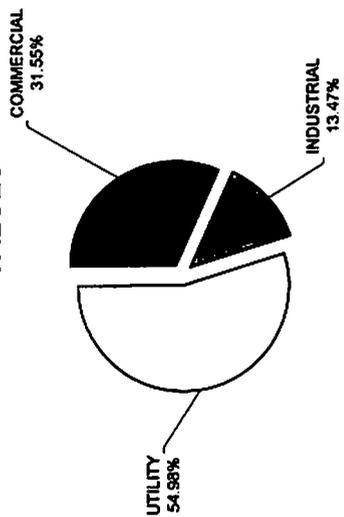
|                            |  |  |                      |                      |                |
|----------------------------|--|--|----------------------|----------------------|----------------|
| <b>31143 GRAND TOTALS:</b> |  |  | <b>1,326,453,970</b> | <b>2,681,951,576</b> | <b>100.00%</b> |
|----------------------------|--|--|----------------------|----------------------|----------------|

### DISTRIBUTION OF 2013 REAL EQUALIZED VALUES



■ AGRICULTURAL ■ COMMERCIAL □ RESIDENTIAL ■ INDUSTRIAL

### DISTRIBUTION OF 2013 PERSONAL EQUALIZED VALUES



■ COMMERCIAL ■ INDUSTRIAL □ UTILITY

CO.EQL/PG15/13  
5/15/2013

YEAR: 2013

CHIPPEWA COUNTY EQUALIZATION REPORT  
SCHOOL DISTRICT EQUALIZED VALUES BY TOWNSHIP

16

| 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      | 68,154,200               |                           | 1,425,600                |                          |                     | 85,356,800             |                         |                       | 68,154,200<br>86,782,400  | BAY MILLS BRUCE      |
| CHIPPEWA DAFTER      | 11,981,400<br>11,167,700 |                           |                          |                          | 7,329,500           | 25,768,000             |                         |                       | 11,981,400<br>44,265,200  | CHIPPEWA DAFTER      |
| DETOUR DRUMMOND ISL  |                          | 69,586,600<br>158,373,400 |                          |                          |                     |                        |                         |                       | 69,586,600<br>158,373,400 | DETOUR DRUMMOND ISL  |
| HULBERT KINROSS      |                          |                           |                          |                          | 51,465,900          |                        | 14,431,500              |                       | 14,431,500<br>51,465,900  | HULBERT KINROSS      |
| PICKFORD RABER       |                          | 20,183,200                | 59,537,050<br>19,803,300 | 102,300                  |                     |                        |                         |                       | 59,537,050<br>40,088,800  | PICKFORD RABER       |
| RUDYARD SOO          |                          |                           |                          |                          | 50,928,200          | 123,785,900            |                         |                       | 50,928,200<br>123,785,900 | RUDYARD SOO          |
| SUGAR ISL SUPERIOR   | 54,986,870               |                           |                          |                          |                     | 55,234,600             |                         |                       | 55,234,600<br>54,986,870  | SUGAR ISL SUPERIOR   |
| TROUT LAKE WHITEFISH |                          |                           |                          |                          | 34,414,800          |                        |                         | 96,183,850            | 34,414,800<br>96,183,850  | TROUT LAKE WHITEFISH |
| TOTAL TWPS           | 146,290,170              | 248,143,200               | 80,765,950               | 102,300                  | 144,138,400         | 290,145,300            | 14,431,500              | 96,183,850            | 1,020,200,670             | TOTAL TWPS           |
| CITY OF SOO          |                          |                           |                          |                          |                     | 306,253,300            |                         |                       | 306,253,300               | CITY OF SOO          |
| GRAND TOTALS         | 146,290,170              | 248,143,200               | 80,765,950               | 102,300                  | 144,138,400         | 596,398,600            | 14,431,500              | 96,183,850            | 1,326,453,970             | GRAND TOTALS         |

TOTALS SHOWN ABOVE ARE CHIPPEWA COUNTY VALUES ONLY

CERTIFIED

May 15, 2013

*Sharon H. Kennedy*  
SHARON H KENNEDY, EQUALIZATION DIRECTOR

**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      | 52,737,303               |                           | 1,214,678                |                          |                     | 67,118,562             |                         |                       | 52,737,303<br>68,333,240  | BAY MILLS BRUCE      |
| CHIPPEWA DAFTER      | 9,917,442<br>8,900,320   |                           |                          |                          | 6,154,238           | 23,126,273             |                         |                       | 9,917,442<br>38,180,831   | CHIPPEWA DAFTER      |
| DETOUR DRUMMOND ISL  |                          | 52,214,969<br>115,122,175 |                          |                          |                     |                        |                         |                       | 52,214,969<br>115,122,175 | DETOUR DRUMMOND ISL  |
| HULBERT KINROSS      |                          |                           |                          |                          | 45,295,632          |                        | 9,977,334               |                       | 9,977,334<br>45,295,632   | HULBERT KINROSS      |
| PICKFORD RABER       |                          | 16,670,448                | 47,329,956<br>14,901,590 | 92,482                   |                     |                        |                         |                       | 47,329,956<br>31,664,520  | PICKFORD RABER       |
| RUDYARD SOO          |                          |                           |                          |                          | 39,876,400          | 109,500,583            |                         |                       | 39,876,400<br>109,500,583 | RUDYARD SOO          |
| SUGAR ISL SUPERIOR   | 44,404,920               |                           |                          |                          |                     | 39,935,871             |                         |                       | 39,935,871<br>44,404,920  | SUGAR ISL SUPERIOR   |
| TROUT LAKE WHITEFISH |                          |                           |                          |                          | 26,755,896          |                        |                         | 65,723,687            | 26,755,896<br>65,723,687  | TROUT LAKE WHITEFISH |
| TOTAL TWPS           | 115,959,985              | 184,007,592               | 63,446,224               | 92,482                   | 118,082,166         | 239,681,289            | 9,977,334               | 65,723,687            | 796,970,759               | TOTAL TWPS           |
| CITY OF SOO          |                          |                           |                          |                          |                     | 293,373,200            |                         |                       | 293,373,200               | CITY OF SOO          |
| GRAND TOTALS         | 115,959,985              | 184,007,592               | 63,446,224               | 92,482                   | 118,082,166         | 533,054,489            | 9,977,334               | 65,723,687            | 1,090,343,959             | GRAND TOTALS         |

17

CERTIFIED

May 15, 2013 *Sharon H Kennedy*  
SHARON H KENNEDY, EQUALIZATION DIRECTOR

NOTE: 2013 RUDYARD SCHOOL DISTRICT TOTAL INCLUDES KINROSS TOWNSHIP RENAISSANCE ZONE TAXABLE VALUE OF 158,531

**YEAR: 2013** **FINAL**  
**CHIPPEWA COUNTY EQUALIZATION REPORT**  
**SCHOOL DISTRICT TAXABLE VALUES**

| STATE SCHOOL CODE | SCHOOL DISTRICT   | 2012          | 2013          | AMOUNT OF INCREASE OR (DECREASE) | PERCENT CHANGE |
|-------------------|-------------------|---------------|---------------|----------------------------------|----------------|
| 17140             | BRIMLEY AREA      | 109,982,896   | 115,959,985   | 5,977,089                        | 5.43%          |
| 17050             | DETOUR AREA       | 180,955,385   | 184,007,592   | 3,052,207                        | 1.69%          |
| 17090             | PICKFORD AREA *   | 62,096,505    | 63,446,224    | 1,349,719                        | 2.17%          |
| 17110             | RUDYARD AREA      | 115,176,803   | 118,082,166   | 2,905,363                        | 2.52%          |
| 17010             | SAULT AREA        | 519,837,829   | 533,054,489   | 13,216,660                       | 2.54%          |
| 48040             | TAHQUAMENON *     | 8,800,053     | 9,977,334     | 1,177,281                        | 13.38%         |
| 17160             | WHITEFISH         | 65,623,821    | 65,723,687    | 99,866                           | 0.15%          |
| 49040             | LES CHENEAUX *    | 94,700        | 92,482        | -2,218                           | -2.34%         |
| 17000             | EASTERN U P ISD * | 1,062,567,992 | 1,090,343,959 | 27,775,967                       | 2.61%          |

**\*THESE SCHOOL DISTRICTS ALSO SERVICE NEIGHBORING COUNTIES.  
 THE TAXABLE VALUES REPORTED ABOVE ARE CHIPPEWA COUNTY TOTALS ONLY**  
 NOTE: REN ZONE - RUDYARD AREA                      156703                      158531

**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      | 53,318                   |                         |                      |                          |                     | 821,886                |                         |                       | 53,318<br>821,886    | BAY MILLS BRUCE      |
| CHIPPEWA DAFTER      | 231,490                  |                         |                      |                          | 9,287               |                        |                         |                       | 231,490<br>9,287     | CHIPPEWA DAFTER      |
| DETOUR DRUMMOND ISL  |                          | 514,339<br>2,939,686    |                      |                          |                     |                        |                         |                       | 514,339<br>2,939,686 | DETOUR DRUMMOND ISL  |
| HULBERT KINROSS      |                          |                         |                      |                          | 45,745              |                        | 814,809                 |                       | 814,809<br>45,745    | HULBERT KINROSS      |
| PICKFORD RABER       |                          | 3,129,584               | 291,881<br>1,324,275 |                          |                     |                        |                         |                       | 291,881<br>4,453,859 | PICKFORD RABER       |
| RUDYARD SOO          |                          |                         |                      |                          | 38,076              | 15,357                 |                         |                       | 38,076<br>15,357     | RUDYARD SOO          |
| SUGAR ISL SUPERIOR   | 15,735                   |                         |                      |                          |                     |                        |                         |                       | 0<br>15,735          | SUGAR ISL SUPERIOR   |
| TROUT LAKE WHITEFISH |                          |                         |                      |                          | 5,564               |                        |                         | 4,884,567             | 5,564<br>4,884,567   | TROUT LAKE WHITEFISH |
| TOTAL TWPS           | 300,543                  | 6,583,609               | 1,616,156            | 0                        | 98,672              | 837,243                | 814,809                 | 4,884,567             | 15,135,599           | TOTAL TWPS           |
| CITY OF SOO          |                          |                         |                      |                          |                     | 11,336                 |                         |                       | 11,607               | CITY OF SOO          |
| GRAND TOTALS         | 300,543                  | 6,583,609               | 1,616,156            | 0                        | 98,672              | 848,579                | 814,809                 | 4,884,567             | 16,147,206           | GRAND TOTALS         |

CERTIFIED

SHARON H KENNEDY, EQUALIZATION DIRECTOR

LUCE, MACKINAC & SCHOOLCRAFT  
EQUALIZATION DIRECTORS

TAXING UNITS IN COUNTY  
CHIPPEWA COUNTY TREASURER

| CODE NUMBER                   | TAXING UNIT  | 2012 TAXABLE VALUE | 2013 TAXABLE VALUE | LOSSES TAXABLE VALUE | ADDITIONS TAXABLE VALUE | CURRENT MILLAGE REDUCTION FRACTION HEADLEE**** | TRUTH IN TAXATION FRACTION BTRF | TRUTH IN ASSESSING FRACTION |
|-------------------------------|--------------|--------------------|--------------------|----------------------|-------------------------|--|---------------------------------|-----------------------------|
| <b>TOWNSHIPS:</b>             |              |                    |                    |                      |                         |  |                                 |                             |
| 17-001                        | BAY MILLS    | 51,529,418         | 52,737,303         | 210,947              | 685,000                 | 1.0000   | 1.0000                          | 1.00000                     |
| 17-002                        | BRUCE        | 66,457,957         | 68,333,240         | 141,831              | 804,100                 | 1.0000   | 0.9820                          | 1.00000                     |
| 17-003                        | CHIPPEWA     | 8,617,432          | 9,917,442          | 114,022              | 1,285,400               | 1.0000   | 0.9862                          | 1.00000                     |
| 17-004                        | DAFTER       | 35,983,953         | 38,180,831         | 292,391              | 2,036,800               | 1.0000   | 0.9875                          | 1.00000                     |
| 17-005                        | DETOUR       | 51,241,673         | 52,214,969         | 124,085              | 417,900                 | 1.0000   | 0.9869                          | 1.00000                     |
| 17-006                        | DRUMMOND ISL | 113,115,498        | 115,122,175        | 106,577              | 781,900                 | 1.0000   | 0.9884                          | 1.00000                     |
| 17-007                        | HULBERT      | 8,800,053          | 9,977,334          | 2,012                | 982,000                 | 1.0000   | 0.9781                          | 1.00000                     |
| 17-008                        | KINROSS      | 43,837,843         | 45,137,101         | 1,192,508            | 1,875,800               | 1.0000   | 0.9812                          | 1.00000                     |
| 17-009                        | PICKFORD     | 46,275,887         | 47,329,958         | 94,148               | 446,100                 | 1.0000   | 0.9850                          | 1.00000                     |
| 17-010                        | RABER        | 31,381,914         | 31,664,520         | 153,054              | 332,300                 | 1.0000   | 0.9967                          | 1.00000                     |
| 17-011                        | RUDYARD      | 38,857,438         | 39,876,400         | 120,944              | 670,913                 | 1.0000   | 0.9880                          | 1.00000                     |
| 17-012                        | SOO          | 106,159,187        | 109,500,583        | 277,310              | 1,273,500               | 1.0000   | 0.9783                          | 1.00000                     |
| 17-013                        | SUGAR ISLAND | 38,456,675         | 39,935,871         | 970,250              | 1,989,381               | 1.0000   | 0.9879                          | 1.00000                     |
| 17-014                        | SUPERIOR     | 41,467,469         | 44,404,920         | 306,395              | 2,320,800               | 1.0000   | 0.9781                          | 1.07080                     |
| 17-015                        | TROUT LAKE   | 26,237,764         | 26,755,898         | 78,237               | 158,000                 | 1.0000   | 0.9835                          | 1.00000                     |
| 17-016                        | WHITEFISH    | 65,623,821         | 65,723,687         | 633,917              | 657,800                 | 1.0000   | 0.9988                          | 1.00000                     |
| <b>CITIES &amp; VILLAGES:</b> |              |                    |                    |                      |                         |  |                                 |                             |
| 17-041                        | DETOUR VLG*  | 17,258,488         | 17,339,667         | 34,194               | 70,100                  | 1.0000   | 0.9973                          | N/A                         |
| 17-051                        | CITY OF SOO  | 288,367,330        | 293,373,200        | 2,843,747            | 4,529,200               | 1.0000   | 0.9885                          | 1.00000                     |
| <b>COUNTY:</b>                |              |                    |                    |                      |                         |  |                                 |                             |
| 17-000                        | CHIPPEWA CO. | 1,062,411,289      | 1,090,185,428      | 7,662,355            | 21,058,894              | 1.0000   | 0.9866                          | 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          | 217,711,122  | 225,964,598  | 1,116,274 | 6,454,963 | 1.0000  | 0.9867 |
| 17050 DETOUR         | 112,859,014  | 114,404,521  | 125,303   | 855,200   | 1.0000  | 0.9928 |
| 17090 PICKFORD***    | 27,530,532   | 27,913,420   | 153,885   | 478,464   | 1.0000  | 0.9978 |
| 17110 RUDYARD***     | 53,325,461   | 54,357,368   | 735,269   | 973,272   | 1.0000  | 0.9851 |
| 17140 BRIMLEY        | 56,483,309   | 60,619,329   | 412,328   | 3,882,600 | 1.0000  | 0.9883 |
| 17160 WHITEFISH      | 46,741,932   | 47,389,225   | 266,598   | 545,100   | 1.0000  | 0.9921 |
| 48040 TAHQUAMENON**  | 161,002,034  | 165,464,990  | 1,338,692 | 3,245,687 | 1.0000  | 0.9843 |
| 49040 LES CHENEAUX** | 129,236,304  | 130,098,002  | 627,423   | 2,317,528 | 1.0000  | 1.0065 |

| <b>*****SCHOOL DIST INFORMATION RELATIVE TO ALL TAXABLE VALUE IN DISTRICT*****</b> |               |               |            |            |         |        |
|--|---------------|---------------|------------|------------|---------|--------|
|  | PREV TAXABLE  | CURR TAXABLE  | LOSSES     | ADDITIONS  | HEADLEE | BTRF   |
| 17010 SAULT  | 519,699,874   | 533,054,489   | 4,326,467  | 9,998,981  | 1.0000  | 0.9853 |
| 17050 DETOUR   | 181,548,047   | 184,007,592   | 352,280    | 1,368,600  | 1.0000  | 0.9921 |
| 17090 PICKFORD**   | 75,952,624    | 77,395,387    | 366,358    | 826,493    | 1.0000  | 0.9872 |
| 17110 RUDYARD**  | 119,601,557   | 122,243,810   | 1,466,735  | 2,557,085  | 1.0000  | 0.9869 |
| 17140 BRIMLEY  | 110,138,272   | 115,959,985   | 785,764    | 4,835,800  | 1.0000  | 0.9841 |
| 17160 WHITEFISH  | 65,623,821    | 65,723,687    | 633,917    | 657,800    | 1.0000  | 0.9988 |
| 48040 TAHQUAMENON**  | 272,638,081   | 277,786,188   | 2,240,718  | 4,945,542  | 1.0000  | 0.9910 |
| 49040 LES CHENEAUX**   | 203,912,212   | 203,363,971   | 1,342,697  | 2,975,426  | 1.0000  | 1.0107 |
| 17000 EUP ISD ***  | 2,161,910,869 | 2,222,525,727 | 17,045,501 | 60,487,195 | 1.0000  | 0.9921 |

NOTE: KINROSS TWP, IN RUDYARD SCHOOL DISTRICT HAS A RENAISSANCE ZONE WITH TAXABLE VALUE OF \$158,531 WHICH IS EXCLUDED FROM ABOVE TAXABLE VALUES FOR HEADLEE PURPOSE RUDYARD SCH DEBT MILLAGE ONLY LEVIED IN REN ZONE

\*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

YEAR: 2013

CO.EQL/PG17/13

5/15/2013

TAXABLE VALUES

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

FINAL

FINAL

**EQUALIZED VALUES: REAL PROPERTY**

| UNIT NAME      | AGRICULTURAL      | COMMERCIAL         | INDUSTRIAL        | RESIDENTIAL          | TC & DEVEL | TOTAL REAL VALUES    |
|----------------|-------------------|--------------------|-------------------|----------------------|------------|----------------------|
| BAY MILLS      | 0                 | 650,100            | 0                 | 65,996,000           | 0          | 66,646,100           |
| BRUCE          | 15,549,900        | 2,576,200          | 0                 | 67,252,200           | 0          | 85,378,300           |
| CHIPPEWA       | 0                 | 1,005,700          | 0                 | 8,428,400            | 0          | 9,434,100            |
| DAFTER         | 6,144,000         | 4,257,600          | 829,600           | 27,635,700           | 0          | 38,866,900           |
| DETOUR         | 0                 | 2,157,100          | 471,900           | 65,302,500           | 0          | 67,931,500           |
| DRUMMOND ISL   | 0                 | 5,584,700          | 1,736,000         | 147,937,300          | 0          | 155,258,000          |
| HULBERT        | 0                 | 543,100            | 0                 | 12,702,200           | 0          | 13,245,300           |
| KINROSS        | 845,500           | 3,968,400          | 1,658,100         | 38,755,100           | 0          | 45,227,100           |
| PICKFORD       | 11,016,300        | 2,955,500          | 0                 | 43,729,650           | 0          | 57,701,450           |
| RABER          | 3,781,700         | 1,578,200          | 0                 | 33,445,900           | 0          | 38,785,800           |
| RUDYARD        | 10,633,900        | 2,723,600          | 0                 | 31,200,950           | 0          | 44,558,450           |
| SOO            | 3,141,900         | 14,074,900         | 3,285,300         | 98,236,600           | 0          | 118,738,700          |
| SUGAR ISLAND   | 0                 | 704,400            | 0                 | 53,736,800           | 0          | 54,441,200           |
| SUPERIOR       | 2,841,600         | 8,326,100          | 0                 | 38,706,570           | 0          | 49,874,270           |
| TROUT LAKE     | 0                 | 1,514,500          | 20,000            | 31,683,200           | 0          | 33,217,700           |
| WHITEFISH      | 0                 | 3,783,300          | 0                 | 91,070,850           | 0          | 94,854,150           |
| CITY OF SAULT  | 0                 | 99,010,800         | 14,533,300        | 169,136,800          | 0          | 282,680,900          |
| <b>TOTALS:</b> | <b>53,934,800</b> | <b>155,414,200</b> | <b>22,534,200</b> | <b>1,024,956,720</b> | <b>0</b>   | <b>1,256,839,920</b> |

**EQUALIZED VALUES: PERSONAL PROPERTY:**

| COMMERCIAL        | INDUSTRIAL       | RESIDENTIAL | UTILITY           | TOTAL PERSONAL    | GRAND TOTALS         |
|-------------------|------------------|-------------|-------------------|-------------------|----------------------|
| 425,500           | 0                | 0           | 1,082,600         | 1,508,100         | 68,154,200           |
| 149,500           | 0                | 0           | 1,254,600         | 1,404,100         | 86,782,400           |
| 288,100           | 0                | 0           | 2,259,200         | 2,547,300         | 11,981,400           |
| 1,255,900         | 251,200          | 0           | 3,891,200         | 5,398,300         | 44,265,200           |
| 192,200           | 0                | 0           | 1,462,900         | 1,655,100         | 69,586,600           |
| 625,200           | 1,271,800        | 0           | 1,218,400         | 3,115,400         | 158,373,400          |
| 37,800            | 0                | 0           | 1,148,400         | 1,186,200         | 14,431,500           |
| 1,608,400         | 2,699,400        | 0           | 1,931,000         | 6,238,800         | 51,465,900           |
| 582,000           | 0                | 0           | 1,253,600         | 1,835,600         | 59,537,050           |
| 348,300           | 0                | 0           | 954,700           | 1,303,000         | 40,088,800           |
| 543,650           | 0                | 0           | 5,826,100         | 6,369,750         | 50,928,200           |
| 2,216,200         | 159,200          | 0           | 2,671,800         | 5,047,200         | 123,785,900          |
| 59,000            | 0                | 0           | 734,400           | 793,400           | 55,234,600           |
| 1,449,900         | 0                | 0           | 3,662,700         | 5,112,600         | 54,986,870           |
| 59,200            | 0                | 0           | 1,137,900         | 1,197,100         | 34,414,800           |
| 422,100           | 0                | 0           | 907,600           | 1,329,700         | 96,183,850           |
| 11,701,500        | 4,998,400        | 0           | 6,872,500         | 23,572,400        | 306,253,300          |
| <b>21,964,450</b> | <b>9,380,000</b> | <b>0</b>    | <b>38,269,600</b> | <b>69,614,050</b> | <b>1,326,453,970</b> |

**TAXABLE VALUES: REAL PROPERTY:**

| UNIT NAME      | AGRICULTURAL      | COMMERCIAL         | INDUSTRIAL        | RESIDENTIAL        | TC & DEVEL | TOTAL REAL VALUES    |
|----------------|-------------------|--------------------|-------------------|--------------------|------------|----------------------|
| BAY MILLS      | 0                 | 393,546            | 0                 | 50,835,657         | 0          | 51,229,203           |
| BRUCE          | 10,995,722        | 2,232,726          | 0                 | 53,700,792         | 0          | 66,929,240           |
| CHIPPEWA       | 0                 | 879,376            | 0                 | 6,490,766          | 0          | 7,370,142            |
| DAFTER         | 3,641,360         | 3,924,251          | 759,722           | 24,457,198         | 0          | 32,782,531           |
| DETOUR         | 0                 | 1,997,354          | 471,900           | 48,090,615         | 0          | 50,559,869           |
| DRUMMOND ISL   | 0                 | 5,018,977          | 1,615,970         | 105,371,828        | 0          | 112,006,775          |
| HULBERT        | 0                 | 419,053            | 0                 | 8,372,081          | 0          | 8,791,134            |
| KINROSS        | 414,200           | 3,703,073          | 1,557,387         | 33,382,172         | 0          | 39,056,832           |
| PICKFORD       | 7,113,940         | 2,670,154          | 0                 | 35,710,262         | 0          | 45,494,356           |
| RABER          | 2,452,722         | 1,255,816          | 0                 | 26,652,982         | 0          | 30,361,520           |
| RUDYARD        | 6,976,642         | 2,521,169          | 0                 | 24,008,839         | 0          | 33,506,650           |
| SOO            | 1,970,126         | 13,490,643         | 2,153,733         | 86,838,881         | 0          | 104,453,383          |
| SUGAR ISLAND   | 0                 | 435,099            | 0                 | 38,707,372         | 0          | 39,142,471           |
| SUPERIOR       | 1,700,314         | 7,894,228          | 0                 | 29,697,778         | 0          | 39,292,320           |
| TROUT LAKE     | 0                 | 1,398,622          | 8,422             | 24,151,752         | 0          | 25,558,796           |
| WHITEFISH      | 0                 | 3,577,738          | 0                 | 60,816,249         | 0          | 64,393,987           |
| CITY OF SAULT  | 0                 | 95,131,204         | 14,531,116        | 160,138,480        | 0          | 289,800,800          |
| <b>TOTALS:</b> | <b>35,285,026</b> | <b>146,943,029</b> | <b>21,098,250</b> | <b>817,423,704</b> | <b>0</b>   | <b>1,020,730,009</b> |

**TAXABLE VALUES: PERSONAL PROPERTY:**

| COMMERCIAL        | INDUSTRIAL       | RESIDENTIAL | UTILITY           | TOTAL PERSONAL    | GRAND TOTALS         |
|-------------------|------------------|-------------|-------------------|-------------------|----------------------|
| 425,500           | 0                | 0           | 1,082,600         | 1,508,100         | 52,737,303           |
| 149,400           | 0                | 0           | 1,254,600         | 1,404,000         | 68,333,240           |
| 288,100           | 0                | 0           | 2,259,200         | 2,547,300         | 9,917,442            |
| 1,255,900         | 251,200          | 0           | 3,891,200         | 5,398,300         | 38,180,831           |
| 192,200           | 0                | 0           | 1,462,900         | 1,655,100         | 52,214,969           |
| 625,200           | 1,271,800        | 0           | 1,218,400         | 3,115,400         | 115,122,175          |
| 37,800            | 0                | 0           | 1,148,400         | 1,186,200         | 9,977,334            |
| 1,608,400         | 2,699,400        | 0           | 1,931,000         | 6,238,800         | 45,295,632           |
| 582,000           | 0                | 0           | 1,253,600         | 1,835,600         | 47,329,956           |
| 348,300           | 0                | 0           | 954,700           | 1,303,000         | 31,664,520           |
| 543,650           | 0                | 0           | 5,826,100         | 6,369,750         | 39,876,400           |
| 2,216,200         | 159,200          | 0           | 2,671,800         | 5,047,200         | 109,500,583          |
| 59,000            | 0                | 0           | 734,400           | 793,400           | 39,935,871           |
| 1,449,900         | 0                | 0           | 3,662,700         | 5,112,600         | 44,404,920           |
| 59,200            | 0                | 0           | 1,137,900         | 1,197,100         | 26,755,896           |
| 422,100           | 0                | 0           | 907,600           | 1,329,700         | 65,723,687           |
| 11,701,500        | 4,998,400        | 0           | 6,872,500         | 23,572,400        | 293,373,200          |
| <b>21,964,350</b> | <b>9,380,000</b> | <b>0</b>    | <b>38,269,600</b> | <b>69,613,950</b> | <b>1,090,343,959</b> |

21

**CHIPPEWA COUNTY EQUALIZATION REPORT**  
**COMPARISON OF EQUALIZED AND TAXABLE VALUES**

**EQUALIZED VALUES**

**TAXABLE VALUES**

| TOWNSHIP/CITY     | 2012<br>EQUALIZED<br>VALUES | 2013<br>EQUALIZED<br>VALUES | DOLLAR<br>CHANGE<br>EQUALIZED | PERCENT<br>CHANGE<br>EQUALIZED | 2012<br>TAXABLE<br>VALUES | 2013<br>TAXABLE<br>VALUES | DOLLAR<br>CHANGE<br>TAXABLE | PERCENT<br>CHANGE<br>TAXABLE | TOWNSHIP/CITY     |
|-------------------|-----------------------------|-----------------------------|-------------------------------|--------------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|-------------------|
| BAY MILLS         | 70,327,200                  | 68,154,200                  | -2,173,000                    | -3.09%                         | 51,529,418                | 52,737,303                | 1,207,885                   | 2.34%                        | BAY MILLS         |
| BRUCE             | 86,117,600                  | 86,782,400                  | 664,800                       | 0.77%                          | 66,457,957                | 68,333,240                | 1,875,283                   | 2.82%                        | BRUCE             |
| CHIPPEWA          | 10,809,000                  | 11,981,400                  | 1,172,400                     | 10.85%                         | 8,617,432                 | 9,917,442                 | 1,300,010                   | 15.09%                       | CHIPPEWA          |
| DAFTER            | 42,801,400                  | 44,265,200                  | 1,463,800                     | 3.42%                          | 35,983,953                | 38,180,831                | 2,196,878                   | 6.11%                        | DAFTER            |
| DETOUR            | 71,128,400                  | 69,586,600                  | -1,541,800                    | -2.17%                         | 51,241,673                | 52,214,969                | 973,296                     | 1.90%                        | DETOUR            |
| DRUMMOND ISLAND   | 162,030,800                 | 158,373,400                 | -3,657,400                    | -2.26%                         | 113,115,498               | 115,122,175               | 2,006,677                   | 1.77%                        | DRUMMOND ISLAND   |
| HULBERT           | 13,539,500                  | 14,431,500                  | 892,000                       | 6.59%                          | 8,800,053                 | 9,977,334                 | 1,177,281                   | 13.38%                       | HULBERT           |
| KINROSS           | 50,850,200                  | 51,465,900                  | 615,700                       | 1.21%                          | 43,994,546                | 45,295,632                | 1,301,086                   | 2.96%                        | KINROSS           |
| PICKFORD          | 59,355,500                  | 59,537,050                  | 181,550                       | 0.31%                          | 46,275,867                | 47,329,956                | 1,054,089                   | 2.28%                        | PICKFORD          |
| RABER             | 40,659,100                  | 40,088,800                  | -570,300                      | -1.40%                         | 31,381,914                | 31,664,520                | 282,606                     | 0.90%                        | RABER             |
| RUDYARD           | 51,850,250                  | 50,928,200                  | -922,050                      | -1.78%                         | 38,857,436                | 39,876,400                | 1,018,964                   | 2.62%                        | RUDYARD           |
| SOO               | 120,889,900                 | 123,785,900                 | 2,896,000                     | 2.40%                          | 106,159,187               | 109,500,583               | 3,341,396                   | 3.15%                        | SOO               |
| SUGAR ISLAND      | 54,808,000                  | 55,234,600                  | 426,600                       | 0.78%                          | 38,456,675                | 39,935,871                | 1,479,196                   | 3.85%                        | SUGAR ISLAND      |
| SUPERIOR          | 52,538,370                  | 54,986,870                  | 2,448,500                     | 4.66%                          | 41,467,468                | 44,404,920                | 2,937,452                   | 7.08%                        | SUPERIOR          |
| TROUT LAKE        | 34,796,100                  | 34,414,800                  | -381,300                      | -1.10%                         | 26,237,764                | 26,755,896                | 518,132                     | 1.97%                        | TROUT LAKE        |
| WHITEFISH         | 102,909,550                 | 96,183,850                  | -6,725,700                    | -6.54%                         | 65,623,821                | 65,723,687                | 99,866                      | 0.15%                        | WHITEFISH         |
| TOTAL TOWNSHIPS   | 1,025,410,870               | 1,020,200,670               | -5,210,200                    | -0.51%                         | 774,200,662               | 796,970,759               | 22,770,097                  | 2.94%                        | TOTAL TOWNSHIPS   |
| CITY OF S S MARIE | 301,753,651                 | 306,253,300                 | 4,499,649                     | 1.49%                          | 288,367,330               | 293,373,200               | 5,005,870                   | 1.74%                        | CITY OF S S MARIE |
| GRAND TOTAL       | 1,327,164,521               | 1,326,453,970               | -710,551                      | -0.05%                         | 1,062,567,992             | 1,090,343,959             | 27,775,967                  | 2.61%                        | GRAND TOTAL       |

| NUMBER                        | UNIT         | TAXABLE VALUE | TAXABLE VALUE | TAXABLE VALUE | TAXABLE VALUE | DIFFERENCE<br>PREV TV &<br>CURR TV | PERCENT<br>CHANGE<br>TV/PREV TV | NET<br>ADDITIONS | 2013<br>EQUALIZED<br>VALUE | RATIO<br>TV/EQ | CODE<br>NUMBER<br>UNIT |
|-------------------------------|--------------|---------------|---------------|---------------|---------------|------------------------------------|---------------------------------|------------------|----------------------------|----------------|------------------------|
| <b>TOWNSHIPS:</b>             |              |               |               |               |               |                                    |                                 |                  |                            |                |                        |
| 17-001                        | BAY MILLS    | 51,529,418    | 52,737,303    | 210,947       | 685,000       | 1,207,885                          | 2.34%                           | 474,053          | 68,154,200                 | 77.38%         | 17-001                 |
| 17-002                        | BRUCE        | 66,457,957    | 68,333,240    | 141,831       | 804,100       | 1,875,283                          | 2.82%                           | 662,269          | 86,782,400                 | 78.74%         | 17-002                 |
| 17-003                        | CHIPPEWA     | 8,617,432     | 9,917,442     | 114,022       | 1,295,400     | 1,300,010                          | 15.09%                          | 1,181,378        | 11,981,400                 | 82.77%         | 17-003                 |
| 17-004                        | DAFTER       | 35,983,953    | 38,180,831    | 292,391       | 2,036,800     | 2,196,878                          | 6.11%                           | 1,744,409        | 44,265,200                 | 86.25%         | 17-004                 |
| 17-005                        | DETOUR       | 51,241,673    | 52,214,969    | 124,065       | 417,900       | 973,296                            | 1.90%                           | 293,835          | 69,586,600                 | 75.04%         | 17-005                 |
| 17-006                        | DRUMMOND ISL | 113,115,498   | 115,122,175   | 106,577       | 781,900       | 2,006,677                          | 1.77%                           | 675,323          | 158,373,400                | 72.69%         | 17-006                 |
| 17-007                        | HULBERT      | 8,800,053     | 9,977,334     | 2,012         | 982,000       | 1,177,281                          | 13.38%                          | 979,988          | 14,431,500                 | 69.14%         | 17-007                 |
| 17-008                        | KINROSS*     | 43,837,843    | 45,295,632    | 1,192,508     | 1,675,800     | 1,457,789                          | 3.33%                           | 483,292          | 51,465,900                 | 88.01%         | 17-008                 |
| 17-009                        | PICKFORD     | 46,275,867    | 47,329,956    | 94,148        | 446,100       | 1,054,089                          | 2.28%                           | 351,952          | 59,537,050                 | 79.50%         | 17-009                 |
| 17-010                        | RABER        | 31,381,914    | 31,664,520    | 153,054       | 332,300       | 282,606                            | 0.90%                           | 179,246          | 40,088,800                 | 78.99%         | 17-010                 |
| 17-011                        | RUDYARD      | 38,857,436    | 39,876,400    | 120,944       | 670,913       | 1,018,964                          | 2.62%                           | 549,969          | 50,928,200                 | 78.30%         | 17-011                 |
| 17-012                        | SOO          | 106,159,187   | 109,500,583   | 277,310       | 1,273,500     | 3,341,396                          | 3.15%                           | 996,190          | 123,785,900                | 88.46%         | 17-012                 |
| 17-013                        | SUGAR ISLAND | 38,456,675    | 39,935,871    | 970,250       | 1,989,381     | 1,479,196                          | 3.85%                           | 1,019,131        | 55,234,600                 | 72.30%         | 17-013                 |
| 17-014                        | SUPERIOR     | 41,467,468    | 44,404,920    | 306,395       | 2,320,800     | 2,937,452                          | 7.08%                           | 2,014,405        | 54,986,870                 | 80.76%         | 17-014                 |
| 17-015                        | TROUT LAKE   | 26,237,764    | 26,755,896    | 78,237        | 158,000       | 518,132                            | 1.97%                           | 79,763           | 34,414,800                 | 77.75%         | 17-015                 |
| 17-016                        | WHITEFISH    | 65,623,821    | 65,723,687    | 633,917       | 657,800       | 99,866                             | 0.15%                           | 23,883           | 96,183,850                 | 68.33%         | 17-016                 |
| <b>CITIES &amp; VILLAGES:</b> |              |               |               |               |               |                                    |                                 |                  |                            |                |                        |
| 17-041                        | DETOUR VLG*  | 17,256,468    | 17,339,667    | 34,194        | 70,100        | 83,199                             | 0.48%                           | 35,906           | 22,208,800                 | 78.08%         | 17-041                 |
| 17-051                        | CITY OF SOO  | 288,367,330   | 293,373,200   | 2,843,747     | 4,529,200     | 5,005,870                          | 1.74%                           | 1,685,453        | 306,253,300                | 95.79%         | 17-051                 |
| <b>COUNTY:</b>                |              |               |               |               |               |                                    |                                 |                  |                            |                |                        |
| 17-000                        | CHIPPEWA CO. | 1,062,411,289 | 1,090,343,959 | 7,662,355     | 21,056,894    | 27,932,670                         | 2.63%                           | 13,394,539       | 1,326,453,970              | 82.20%         | 17-000                 |

\*NOTE, KINROSS TAXABLE VALUE INCLUDES REN ZONE TAXABLE OF \$158531 & SEV OF \$164,800

TAXABLE/  
EQUALIZED  
VALUE  
MULTIPLIER  
1.22

YEAR: 2013

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY EQUALIZED VALUES

| TOWNSHIP/CITY   | 2004                 | 2005                 | 2006                 | 2007                 | 2008                 | 2009                 | 2010                 | 2011                 | 2012                 | 2013                 | TOWNSHIP/CITY                   |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|
| BAY MILLS   | 51,821,400           | 54,899,700           | 61,147,200           | 68,836,000           | 71,815,900           | 72,975,100           | 73,476,500           | 72,317,100           | 70,327,200           | 68,154,200           | BAY MILLS                       |
| BRUCE   | 65,826,578           | 71,458,400           | 76,599,385           | 79,887,850           | 85,164,850           | 85,204,450           | 85,786,950           | 86,438,200           | 86,117,600           | 88,782,400           | BRUCE                           |
| CHIPPEWA  | 8,831,700            | 9,549,400            | 9,693,100            | 10,576,000           | 10,714,200           | 10,124,600           | 10,122,200           | 10,081,200           | 10,809,000           | 11,981,400           | CHIPPEWA                        |
| DAFTER  | 34,733,700           | 36,519,100           | 38,107,000           | 38,954,200           | 39,589,000           | 40,679,700           | 41,887,900           | 42,096,500           | 42,801,400           | 44,265,200           | DAFTER                          |
| DETOUR  | 58,726,950           | 61,689,350           | 67,872,909           | 71,048,859           | 74,385,459           | 74,579,800           | 76,717,100           | 75,485,800           | 71,128,400           | 69,586,600           | DETOUR                          |
| DRUMMOND ISLAND   | 171,150,280          | 184,997,440          | 157,795,033          | 159,935,490          | 165,944,600          | 165,837,800          | 166,635,300          | 166,758,900          | 162,030,800          | 158,373,400          | DRUMMOND ISLAND                 |
| HULBERT   | 12,368,156           | 13,329,914           | 12,489,936           | 13,179,580           | 13,539,480           | 13,541,850           | 13,122,679           | 12,860,480           | 13,539,500           | 14,431,500           | HULBERT                         |
| KINROSS   | 41,338,750           | 43,216,400           | 47,350,663           | 52,789,700           | 53,382,100           | 54,755,800           | 53,435,200           | 50,753,000           | 50,850,200           | 51,465,900           | KINROSS                         |
| PICKFORD  | 51,706,281           | 53,632,760           | 57,136,260           | 59,135,500           | 60,886,500           | 62,114,000           | 62,470,800           | 62,483,950           | 59,355,500           | 59,537,050           | PICKFORD                        |
| RABER   | 48,512,600           | 48,550,300           | 47,856,300           | 49,132,600           | 49,821,600           | 48,961,400           | 45,297,500           | 42,362,000           | 40,859,100           | 40,088,800           | RABER                           |
| RUDYARD   | 33,481,042           | 36,872,300           | 39,340,900           | 43,996,000           | 50,780,700           | 51,528,700           | 54,889,900           | 52,491,219           | 51,850,250           | 50,928,200           | RUDYARD                         |
| SOO   | 97,109,100           | 103,131,000          | 105,836,900          | 111,885,500          | 115,955,300          | 118,138,700          | 120,336,400          | 119,481,800          | 120,889,900          | 123,785,900          | SOO                             |
| SUGAR ISLAND  | 47,561,820           | 47,051,510           | 46,545,900           | 50,277,700           | 56,204,170           | 58,982,200           | 57,398,200           | 55,502,100           | 54,808,000           | 55,234,600           | SUGAR ISLAND                    |
| SUPERIOR  | 39,949,730           | 41,626,765           | 45,613,295           | 49,583,295           | 50,796,795           | 52,180,070           | 52,219,270           | 52,489,265           | 52,538,370           | 54,988,870           | SUPERIOR                        |
| TROUT LAKE  | 27,327,400           | 29,801,400           | 33,477,500           | 34,522,300           | 34,849,900           | 35,931,600           | 36,073,300           | 36,169,100           | 34,798,100           | 34,414,800           | TROUT LAKE                      |
| WHITEFISH   | 92,180,824           | 109,972,780          | 97,929,400           | 107,151,200          | 113,749,700          | 114,671,700          | 111,690,200          | 112,189,750          | 102,909,550          | 96,183,850           | WHITEFISH                       |
| CITY OF S S MARIE   | 271,003,200          | 288,837,500          | 303,422,900          | 309,151,100          | 310,431,849          | 310,128,800          | 312,707,600          | 315,317,600          | 301,753,651          | 306,253,300          | CITY OF S S MARIE               |
| <b>GRAND TOTALS</b>   | <b>1,151,229,521</b> | <b>1,233,036,019</b> | <b>1,248,014,561</b> | <b>1,309,652,674</b> | <b>1,357,812,103</b> | <b>1,368,315,970</b> | <b>1,374,256,999</b> | <b>1,365,287,744</b> | <b>1,327,164,521</b> | <b>1,326,453,970</b> | <b>GRAND TOTALS</b>             |
| <b>DOLLAR CHANGE EACH YEAR</b>  | <b>101,639,552</b>   | <b>81,806,498</b>    | <b>14,978,542</b>    | <b>61,638,113</b>    | <b>48,159,429</b>    | <b>10,503,867</b>    | <b>5,941,029</b>     | <b>-8,969,255</b>    | <b>-38,123,223</b>   | <b>-710,551</b>      | <b>DOLLAR CHANGE EACH YEAR</b>  |
| <b>PERCENT CHANGE EACH YEAR</b>   | <b>9.68%</b>         | <b>7.11%</b>         | <b>1.21%</b>         | <b>4.94%</b>         | <b>3.68%</b>         | <b>0.77%</b>         | <b>0.43%</b>         | <b>-0.65%</b>        | <b>-2.79%</b>        | <b>-0.05%</b>        | <b>PERCENT CHANGE EACH YEAR</b> |
| <p><b>AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: \$27,686,400</b></p> <p><b>AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 2.43%</b></p> |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                                 |

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.

21

CO EQUALIZATION REPORT  
2013

YEAR: 2013

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY TAXABLE VALUES

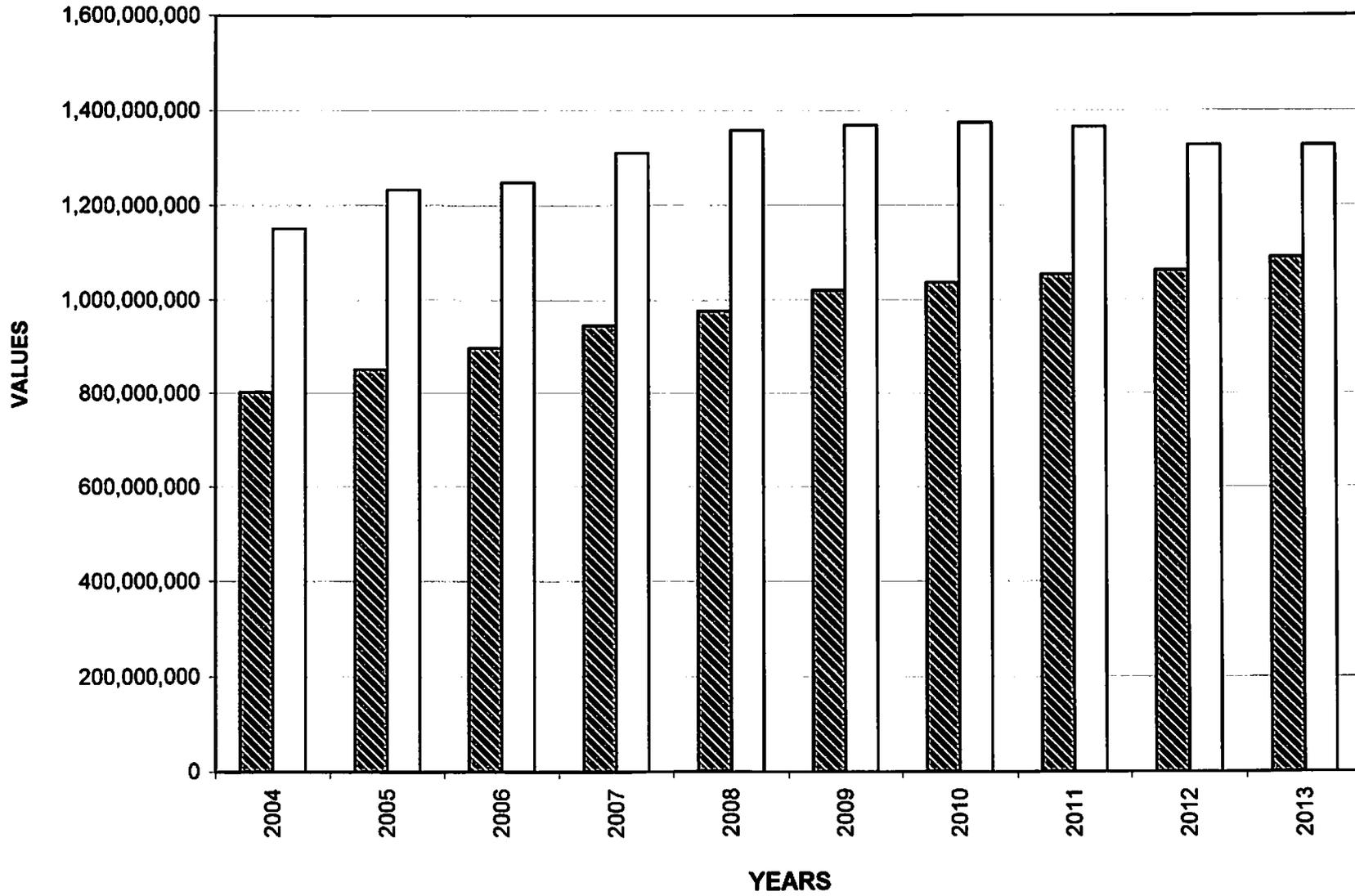
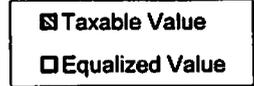
FINAL

| TOWNSHIP/CITY                            | 2004               | 2005               | 2006               | 2007               | 2008               | 2009                 | 2010                 | 2011                 | 2012                 | 2013                 | TOWNSHIP/CITY                            |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--|
| BAY MILLS                                | 34,053,400         | 36,803,600         | 39,904,800         | 42,411,700         | 44,735,300         | 47,791,800           | 49,074,811           | 49,995,177           | 51,529,418           | 52,737,303           | BAY MILLS                                |
| BRUCE                                    | 46,529,908         | 49,404,289         | 53,242,482         | 57,019,782         | 59,216,787         | 62,625,649           | 63,431,974           | 65,309,489           | 66,457,957           | 68,333,240           | BRUCE                                    |
| CHIPPEWA                                 | 5,515,100          | 6,383,100          | 6,870,200          | 6,943,300          | 7,250,700          | 7,347,800            | 7,508,116            | 7,714,178            | 8,617,432            | 9,917,442            | CHIPPEWA                                 |
| DAFTER                                   | 25,549,400         | 27,141,400         | 28,960,100         | 30,555,500         | 31,368,400         | 33,012,200           | 33,853,674           | 34,625,778           | 35,983,953           | 38,180,831           | DAFTER                                   |
| DETOUR                                   | 38,817,150         | 39,853,700         | 42,198,800         | 44,448,883         | 46,641,010         | 49,178,276           | 49,771,859           | 50,787,931           | 51,241,673           | 52,214,969           | DETOUR                                   |
| DRUMMOND ISLAND                          | 82,365,190         | 87,570,337         | 91,425,018         | 97,027,457         | 100,468,510        | 105,632,531          | 107,585,398          | 110,750,629          | 113,115,498          | 115,122,175          | DRUMMOND ISLAND                          |
| HULBERT                                  | 6,571,750          | 7,175,709          | 6,703,888          | 7,011,125          | 7,711,487          | 8,166,857            | 8,237,307            | 8,404,387            | 8,800,053            | 9,977,334            | HULBERT                                  |
| KINROSS                                  | 35,716,309         | 37,112,562         | 39,129,876         | 41,682,131         | 42,886,988         | 44,542,371           | 43,070,582           | 42,384,232           | 43,994,546           | 45,295,632           | KINROSS                                  |
| PICKFORD                                 | 33,739,807         | 36,175,936         | 38,310,789         | 40,483,255         | 42,066,790         | 44,540,797           | 44,930,140           | 45,999,957           | 48,275,867           | 47,329,958           | PICKFORD                                 |
| RABER                                    | 26,792,800         | 28,284,800         | 29,833,500         | 31,479,800         | 32,846,700         | 33,515,000           | 32,645,190           | 31,959,158           | 31,381,914           | 31,684,520           | RABER                                    |
| RUDYARD                                  | 26,206,744         | 28,163,060         | 28,777,159         | 30,528,658         | 31,840,046         | 34,137,592           | 37,951,015           | 38,466,254           | 38,857,436           | 39,876,400           | RUDYARD                                  |
| SOO                                      | 78,198,000         | 82,231,000         | 87,225,700         | 92,726,500         | 96,749,300         | 100,929,700          | 103,184,344          | 104,016,680          | 108,159,187          | 109,500,583          | SOO                                      |
| SUGAR ISLAND                             | 26,882,521         | 28,801,889         | 30,377,946         | 32,911,605         | 33,887,722         | 36,024,454           | 37,050,109           | 37,818,685           | 38,456,675           | 39,935,871           | SUGAR ISLAND                             |
| SUPERIOR                                 | 29,352,620         | 30,844,447         | 32,990,658         | 35,033,981         | 36,851,100         | 38,800,319           | 38,978,162           | 40,028,011           | 41,487,468           | 44,404,920           | SUPERIOR                                 |
| TROUT LAKE                               | 18,098,100         | 19,415,400         | 20,675,000         | 22,213,500         | 23,052,200         | 25,255,260           | 24,901,263           | 25,632,146           | 26,237,764           | 26,755,896           | TROUT LAKE                               |
| WHITEFISH                                | 47,748,685         | 51,157,773         | 51,901,222         | 55,652,053         | 58,890,485         | 62,204,137           | 63,177,075           | 65,328,363           | 65,623,821           | 65,723,687           | WHITEFISH                                |
| CITY OF S S MARIE                        | 242,512,276        | 254,452,705        | 268,788,438        | 276,948,746        | 279,644,636        | 286,610,333          | 291,091,476          | 294,602,662          | 288,367,330          | 293,373,200          | CITY OF S S MARIE                        |
| <b>GRAND TOTALS</b>                      | <b>802,849,760</b> | <b>850,751,607</b> | <b>897,212,364</b> | <b>945,255,956</b> | <b>976,118,163</b> | <b>1,020,314,976</b> | <b>1,036,452,595</b> | <b>1,054,021,915</b> | <b>1,062,567,992</b> | <b>1,080,343,959</b> | <b>GRAND TOTALS</b>                      |
| <b>DOLLAR CHANGE EACH YEAR</b>           | <b>43,160,843</b>  | <b>48,101,847</b>  | <b>48,460,757</b>  | <b>48,043,592</b>  | <b>30,882,207</b>  | <b>44,196,813</b>    | <b>16,137,819</b>    | <b>17,582,611</b>    | <b>8,548,077</b>     | <b>27,775,967</b>    | <b>DOLLAR CHANGE EACH YEAR</b>           |
| <b>PERCENT CHANGE EACH YEAR</b>          | <b>5.68%</b>       | <b>5.99%</b>       | <b>5.46%</b>       | <b>5.35%</b>       | <b>3.26%</b>       | <b>4.53%</b>         | <b>1.58%</b>         | <b>1.70%</b>         | <b>0.81%</b>         | <b>2.61%</b>         | <b>PERCENT CHANGE EACH YEAR</b>          |
| <b>STATE CERTIFIED RATE OF INFLATION</b> | <b>2.30%</b>       | <b>2.30%</b>       | <b>3.30%</b>       | <b>3.70%</b>       | <b>2.30%</b>       | <b>4.40%</b>         | <b>-0.30%</b>        | <b>1.70%</b>         | <b>2.70%</b>         | <b>2.40%</b>         | <b>STATE CERTIFIED RATE OF INFLATION</b> |

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: \$33,088,813      AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 3.70%  
 AVERAGE ANNUAL DOLLAR CHANGE PREV 5 YEAR PERIOD: \$22,847,817      AVERAGE ANNUAL PERCENT CHANGE FOR 5 YEAR PERIOD: 2.25%

25

# CHIPPEWA COUNTY TAXABLE/EQUALIZED VALUE COMPARISON



**TAXABLE VALUATIONS BY CLASSIFICATION**  
 Statement of taxable valuations in the year **2013**

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

| UNIT NO | TOWNSHIP OR CITY          | (COL. 1)<br>AGRICULTURAL TAXABLE VALUE | (COL. 2)<br>COMMERCIAL TAXABLE VALUE | (COL. 3)<br>INDUSTRIAL TAXABLE VALUE | (COL. 4)<br>RESIDENTIAL TAXABLE VALUE | (COL. 5)<br>TIMBER CUTOVER TAXABLE VALUE | (COL. 6)<br>DEVELOPMENTAL VALUE | (COL. 7)<br>TOTAL REAL PROPERTY TAXABLE VALUE |
|---------|---------------------------|--|--------------------------------------|--------------------------------------|---------------------------------------|--|---------------------------------|---|
| 001     | BAY MILLS TWP             | 0                                      | 393,546                              | 0                                    | 50,835,657                            |  |                                 | 51,229,203                                    |
| 002     | BRUCE TWP                 | 10,995,722                             | 2,232,726                            | 0                                    | 53,700,792                            |  |                                 | 66,929,240                                    |
| 003     | CHIPPEWA TWP              | 0                                      | 879,376                              | 0                                    | 6,490,766                             |  |                                 | 7,370,142                                     |
| 004     | DAFTER TWP                | 3,641,360                              | 3,924,251                            | 759,722                              | 24,457,198                            |  |                                 | 32,782,531                                    |
| 005     | DETOUR TWP                | 0                                      | 1,997,354                            | 471,900                              | 48,090,615                            |  |                                 | 50,559,869                                    |
| 006     | DRUMMOND ISL TWP          | 0                                      | 5,018,977                            | 1,615,970                            | 105,371,828                           |  |                                 | 112,006,775                                   |
| 007     | HULBERT TWP               | 0                                      | 419,053                              | 0                                    | 8,372,081                             |  |                                 | 8,791,134                                     |
| 008     | KINROSS TWP               | 414,200                                | 3,703,073                            | 1,557,387                            | 33,382,172                            |  |                                 | 39,056,832                                    |
| 009     | PICKFORD TWP              | 7,113,940                              | 2,670,154                            | 0                                    | 35,710,262                            |  |                                 | 45,494,356                                    |
| 010     | RABER TWP                 | 2,452,722                              | 1,255,816                            | 0                                    | 26,652,982                            |  |                                 | 30,361,520                                    |
| 011     | RUDYARD TWP               | 6,976,642                              | 2,521,169                            | 0                                    | 24,008,839                            |  |                                 | 33,506,650                                    |
| 012     | SOO TWP                   | 1,970,126                              | 13,490,643                           | 2,153,733                            | 86,838,881                            |  |                                 | 104,453,383                                   |
| 013     | SUGAR ISLAND              | 0                                      | 435,099                              | 0                                    | 38,707,372                            |  |                                 | 39,142,471                                    |
| 014     | SUPERIOR TWP              | 1,700,314                              | 7,894,228                            | 0                                    | 29,697,778                            |  |                                 | 39,292,320                                    |
| 015     | TROUT LAKE                | 0                                      | 1,398,622                            | 8,422                                | 24,151,752                            |  |                                 | 25,558,796                                    |
| 016     | WHITEFISH TWP             | 0                                      | 3,577,738                            | 0                                    | 60,816,249                            |  |                                 | 64,393,987                                    |
| 051     | SAULT STE MARIE CITY      | 0                                      | 95131204                             | 14,531,116                           | 160,138,480                           |  |                                 | 269,800,800                                   |
|         | <b>TOTALS FOR COUNTY:</b> | <b>35,265,026</b>                      | <b>146,943,029</b>                   | <b>21,098,250</b>                    | <b>817,423,704</b>                    |  |                                 | <b>1,020,730,009</b>                          |
| 041     | DETOUR VILLAGE*           | 0                                      | 1,591,722                            | 467,000                              | 14,762,545                            |  |                                 | 16,821,267                                    |

\*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.

27

**TAXABLE VALUATIONS BY CLASSIFICATION**  
 Statement of taxable valuations in the year 2013

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)<br>PERSONAL PROPERTY TAXABLE VALUE | (COL. 9)<br>TOTAL REAL AND PERSONAL TAXABLE VALUE | (COL. 10)<br>HOMEOWNER'S PRINCIPAL RES & QUAL AGRICULTURAL & FOREST PROPERTY TAXABLE VALUE | (COL. 11)<br>COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE | (COL. 12)<br>INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE | (COL. 13)<br>PROPERTIES NOT RECEIVING EXEMPTION IN COL 10, 11, & 12 TAXABLE VALUE |
|---|---------------------------|---|---|--|---|---|---|
| 001   | BAY MILLS TWP             | 1,508,100                                   | 52,737,303  | 22,082,449   | 425,500   | 0   | 30,229,354  |
| 002   | BRUCE TWP                 | 1,404,000                                   | 68,333,240  | 53,350,019   | 149,400   | 0   | 14,833,821  |
| 003   | CHIPPEWA TWP              | 2,547,300                                   | 9,917,442   | 2,266,778  | 288,100   | 0   | 7,362,564   |
| 004   | DAFTER TWP                | 5,398,300                                   | 38,180,831  | 23,361,065   | 1,255,900   | 251,200   | 13,312,666  |
| 005   | DETOUR TWP                | 1,655,100                                   | 52,214,969  | 21,872,069   | 192,200   | 0   | 30,150,700  |
| 006   | DRUMMOND ISL TWP          | 3,115,400                                   | 115,122,175                                       | 37,020,644   | 625,200   | 1,271,800   | 76,204,531  |
| 007   | HULBERT TWP               | 1,186,200                                   | 9,977,334   | 2,446,947  | 37,800  | 0   | 7,492,587   |
| 008   | KINROSS TWP               | 6,238,800                                   | 45,295,632  | 21,998,851   | 1,608,400   | 2,699,400   | 18,988,981  |
| 009   | PICKFORD TWP              | 1,835,600                                   | 47,329,956  | 32,797,047   | 582,000   | 0   | 13,950,909  |
| 010   | RABER TWP                 | 1,303,000                                   | 31,664,520  | 14,788,413   | 348,300   | 0   | 16,527,807  |
| 011   | RUDYARD TWP               | 6,389,750                                   | 39,876,400  | 25,039,237   | 543,650   | 0   | 14,293,513  |
| 012   | SOO TWP                   | 5,047,200                                   | 109,500,583                                       | 71,947,425   | 2,216,200   | 159,200   | 35,177,758  |
| 013   | SUGAR ISLAND              | 793,400                                     | 39,935,871  | 16,819,524   | 59,000  | 0   | 23,057,347  |
| 014   | SUPERIOR TWP              | 5,112,600                                   | 44,404,920  | 22,622,753   | 1,449,900   | 0   | 20,332,267  |
| 015   | TROUT LAKE                | 1,197,100                                   | 26,755,896  | 9,832,291  | 59,200  | 0   | 16,864,405  |
| 016   | WHITEFISH TWP             | 1,329,700                                   | 65,723,687  | 17,440,089   | 422,100   | 0   | 47,861,498  |
| 051   | SAULT STE MARIE CITY      | 23,572,400                                  | 293,373,200                                       | 128,724,846  | 11,701,500  | 4,998,400   | 147,948,454   |
|   | <b>TOTALS FOR COUNTY:</b> | <b>69,613,950</b>                           | <b>1,090,343,959</b>                              | <b>524,410,447</b>   | <b>21,964,350</b>                                       | <b>9,380,000</b>  | <b>534,589,162</b>  |
| 041   | DETOUR VILLAGE*           | 518,400                                     | 17,339,667  | 7,820,778  | 151,000   | 0   | 8,917,822   |
| *These figures are included in Detour Township totals, and are here for information purposes only |                           |   |   |  |   |   |   |

28

Sharon H. Kennedy  
 Chippewa County Equalization Director

21-May-13

