



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 13 of 2023
October 23, 2023

Property Tax and Equalization Calendar for 2024

TO: Assessor and Equalization Directors
FROM: Michigan State Tax Commission
SUBJECT: Property Tax and Equalization Calendar for 2024

STATE TAX COMMISSION
2024 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR

This Tax Calendar is being provided as an informational resource for important dates and deadlines related to assessing, equalization, foreclosures, tax collections, and related topics. It does not cover every statutory or other deadline that may exist. All statutorily required dates are controlling. Dates listed in the Tax Calendar that are not directly found in statute, administrative rules, or State Tax Commission policies are suggested as best practices.

By the 15th day of each month	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on the last day of the preceding month. MCL 211.43(10)
By the 1st day of each month	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on or before the 15 th day of the immediately preceding month. MCL 211.43(10)
December 1, 2023	Results of equalization studies must be reported to assessors of each township and city. <i>Responsibilities of the Equalization Director</i>
December 31, 2023	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). 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>December 31, 2023 Cont.</p>	<p>Tax Day for 2024 property taxes. MCL 211.2(2)</p> <p>All taxes due and liens are canceled for otherwise unsold 2023 tax foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. MCL 211.78m(11) and (12)</p>
<p>January 2, 2024 December 31 is a Sunday January 1 is a State Holiday</p>	<p>Deadline for counties to file 2023 equalization studies for 2024 starting bases with the State Tax Commission for all classifications in all units on Form 602 (L-4018P) State Tax Commission Analysis for Equalized Valuation of Personal Property and Form 603 (L-4018R) State Tax Commission Analysis for Equalized Valuation of Real Property. STC Rule 209.41(5)</p>
<p>January 10, 2024</p>	<p>Except as otherwise provided in section 9m, 9n, or 9o, Assessors and/or Supervisors are required to annually send a personal property statement to any taxpayer they believe has personal property in their possession in their local unit. Form 632 (L-4175) Personal Property Statements must be sent or delivered no later than January 10 each year. MCL 211.19(2)(c)</p>
<p>January 25, 2024</p>	<p>Local units with an SEV of \$15,000,000 or Less: 2023 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5)</p> <p>All other local units: Must distribute 2023 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a)</p>
<p>February 1, 2024</p>	<p>Property Services Division staff reviews preliminary forms L4030 and provide a report to the commission by February 1. STC Rule 209.42(e)</p> <p>Deadline to submit STC Form 2699 (L-4143) Statement of "Qualified Personal Property" by a "Qualified Business with the assessor (not later than February 1). MCL 211.8a(2)</p> <p>Deadline for notice by certified mail to all properties that are delinquent on their 2023 property taxes (not later than February 1). MCL 211.78f(1)</p> <p>Last day for county to send second notice by first class mail to all properties that have delinquent 2022 taxes. MCL 211.78f</p>

<p>February 14, 2024</p>	<p>The governing body may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the State Treasurer before February 15 (MCL 211.59(3)). Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement before February 15. If statements are not mailed by December 31, the local unit may not impose the 3% late penalty charge. MCL 211.44(3)</p> <p>Last day to pay property 2023 taxes without the imposition of a late penalty charge equal to 3% of the tax in addition to the property tax administration fee, if any. MCL 211.44(3)</p>
<p>February 15, 2024</p>	<p>STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)</p> <p>A local unit of government that collects a summer property tax shall defer the collection of 2023 summer taxes until this date for qualified property owners who filed intent. MCL 211.51(2)</p>
<p>February 16, 2024 February 19 is a State Holiday February 18 is a Sunday February 17 is a Saturday</p>	<p>Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2024, and to provide a copy to each assessor and board of review in the county. All notices of meetings of the boards of review must give the tentative ratios and estimated multipliers pertaining to their jurisdiction (on or before the third Monday in February). MCL 211.34a(1)</p>
<p>February 20, 2024</p>	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue for county extra-voted millage, township millage, and other millages levied 100% in December (not later than February 20). MCL 123.1357(8)(b)</p> <p>Form 5819 <i>Qualified Heavy Equipment Rental Personal Property Exemption Claim</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each personal property parcel for which the Qualified Heavy Equipment Rental Personal Property exemption is being claimed for 2023. MCL 211.9p(2)(e)</p>

<p>February 20, 2024 Cont.</p>	<p>Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each personal property parcel for which the Eligible Manufacturing Personal Property exemption is being claimed for 2023. MCL 211.9m(2)(c)</p> <p>Form 632 <i>2024 Personal Property Statement</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark acceptable). MCL 211.19(2)</p> <p>Deadline for taxpayer to file Form 3711 <i>Report of Heavy Earth Moving Equipment Claimed as Exempt Inventory</i> if a claim of exemption is being made for heavy earth moving equipment. MCL 211.19(2)</p>
<p>February 28, 2024</p>	<p>Deadline for municipalities to report inaccurate 2023 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2023 Personal Property Taxable Values Used for 2023 Personal Property Tax Reimbursement Calculations</i> to the county equalization director (by February 28). MCL 123.1358(5)(e)</p>
<p>February 29, 2024</p>	<p>The STC shall publish the inflation rate multiplier before March 1. MCL 211.34d(15)</p> <p>Last day for local treasurers to collect 2023 property taxes. MCL 211.78a</p>
<p>March 1, 2024</p>	<p>County Treasurer commences settlement with local unit treasurers. MCL 211.55</p> <p>Properties with delinquent 2022 taxes, forfeit to the County Treasurer. MCL 211.78g(1). 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)(d)</p> <p>Redemptions of 2022 tax-delinquent properties require additional interest at non-compounded rate of ½% per month from March 1 preceding forfeiture. MCL 211.78g(3)(b)</p> <p>County Property Tax Administration Fee of 4% added to unpaid 2023 taxes and interest at 1% per month. MCL 211.78a(3)</p> <p>Local units to turn over 2023 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>

March 4, 2024	The 2024 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24
March 5, 2024	The assessor/supervisor shall submit the 2024 certified assessment roll to the Board of Review (Tuesday after first Monday in March). MCL 211.29(1) Organizational meeting of Township Board of Review. MCL 211.29. (Tuesday after first Monday in March). City Board of Review may vary according to Charter provisions.
March 11, 2024	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 three hours of its required sessions during the week of the second Monday in March after 6 p.m. 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. MCL 211.30(2)
March 14, 2024	Within ten business days after the last day of February, at least 90% of the total tax collections on hand, must be delivered by the local unit treasurer to the county and school district treasurers. MCL 211.43(3)(b)
March 31, 2024	Deadline for municipalities to report any errors identified in the 2023 personal property tax reimbursements on Form 5654 <i>Correction of School Millage Rates or Other Errors for the 2023 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1358(4) Deadline for municipalities to report any modifications to the 2013, 2014, or 2015 commercial personal property and industrial personal property taxable values on Form 5658 <i>Modification of the 2013, 2014, and 2015 Personal Property Taxable Values Used for the 2023 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1345(e), (o), and (z) Deadline for county equalization directors to report any corrected 2023 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2023 Personal Property Taxable Values Used for the 2023 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). The 2023 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2023. MCL 123.1358(5)(e)
April 1, 2024	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) Assessors are required to annually provide parcel information from any Form 5819 Qualified Heavy Equipment Rental Personal Property Exemption Claim and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9p

<p>April 1, 2024 Cont.</p>	<p>Assessors are required to annually provide parcel information from any Form 5076 <i>Small Business Property Tax Exemption Claim under MCL 211.9o</i> and other parcel information required by the Department of Treasury for any taxpayer with more than \$80,000 but less than \$180,000 in true cash value in a form and manner required by the Department no later than April 1 of each year. MCL 211.9o</p> <p>Assessors are required to annually provide information from any Form 5277 <i>Affidavit to Rescind Eligible Manufacturing Personal Property Exemption</i> and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n</p> <p>Assessors are required to annually provide information from any Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n</p> <p>On or before the first Monday in April, the BOR 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>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>Last day to pay all forfeited 2021 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2021 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k</p>
<p>April 3, 2024</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 BOR or the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(7)</p> <p>An assessor shall file Form 606 (L-4021) <i>Assessment Roll Changes Worksheet</i> with the County Equalization Department, and Form 607 (L-4022) <i>Report of Assessment Roll Changes and Classification</i> (signed by the assessor) with the County Equalization Department and the STC, immediately following adjournment of the board of review. (STC Rule 209.26(6a), (6b)). Form 607 (L-4022) <u>must</u> be signed by the assessor of record.</p>
<p>April 9, 2024</p>	<p>County Board of Commissioners meets in equalization session. (Tuesday following the second Monday in April each year) MCL 209.5(1) and 211.34(1)</p>
<p>April 15, 2024</p>	<p>Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)</p>

	<p>Deadline for eligible claimants to submit a certified statement and electronically submit the essential services assessment liability and late payment penalty in full for the 2023 assessment year. MCL 211.1057(4)</p> <p>Equalization director files separate Form 2164 (L-4023) <i>Analysis for Equalized Valuation</i> for each unit in the county with the STC no later than the third Monday in April. STC Rule 209.41(6); MCL 211.150(4)</p> <p>The county equalization department assembles the local unit 4626 reports and submits the data to the e-Equalization site by the third Monday in April. MCL 207.12.</p> <p>Allocation Board meets and receives budgets. (on or before the third Monday in April each year) MCL 211.210</p>
<p>April 30, 2024</p>	<p>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)</p>
<p>May 1, 2024</p>	<p>Deadline for filing a <i>Principal Residence Exemption (PRE) Active Duty Military Affidavit</i> (Form 4660) 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</p> <p>Deadline for Department of Treasury to post the <i>2024 Millage Rate Comparison Reports</i> on the Personal Property Tax Reimbursements website (not later than May 1). MCL 123.1353(5)</p> <p>Final day for completion of delinquent tax rolls. MCL 211.57(1)</p> <p>Deadline for filing Form 2599 <i>Claim for Farmland (Qualified Agricultural) Exemption from Some School Operating Taxes</i> 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. MCL 211.7ee(2)</p>
<p>May 6, 2024</p>	<p>On or before the first Monday in May of each year, the assessing officer of each township or city shall tabulate the tentative taxable value as approved by the local board of review and as modified by county equalization for each classification of property that is separately equalized for each unit of local government and provide the tabulated tentative taxable values to the county equalization director on STC Form 4626. MCL 211.34d(2)</p> <p>The equalization director files a tabular statement of the county equalization adopted by the County Board of Commissioners on Form 608 (L-4024) <i>Personal and Real Property - TOTALS</i> prescribed and furnished by the STC on or before the first Monday in May. STC R209.41(8), MCL 209.5(2)</p>

<p>May 6, 2024 Cont.</p>	<p>Deadline for filing official County Board of Commissioners report of county equalization, Form 608 (L-4024) <i>Personal and Real Property-TOTALS</i>, with STC (first Monday in May). MCL 209.5(2)</p> <p>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)</p> <p>Deadline for assessor to file tabulation of Taxable Valuations for each classification of property with the county equalization director on STC Form 609 (L-4025) <i>Report of Taxable Valuations Including Additions, Losses and Totals as Approved by the Board of Review</i> to be used in "Headlee" calculations (first Monday in May). MCL 211.34d(2)</p>
<p>May 13, 2024</p>	<p>Preliminary state equalization valuation recommendations presented by the Property Services Division staff to the State Tax Commission (second Monday in May). MCL 209.2(1)</p>
<p>May 15, 2024</p>	<p>Deadline for assessors to report the 2024 taxable value of commercial personal property and industrial personal property to the county equalization director (not later than May 15). The 2024 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2024. MCL 123.1353(3)</p> <p>Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1)</p>
<p>May 20, 2024</p>	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority: For underpayment of the 2023 personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue (not later than May 20). MCL 123.1357(8)(d)</p>
<p>May 28, 2024 May 27 is a State Holiday</p>	<p>State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4</p>
<p>May 31, 2024 June 1 is a Sunday</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> <p>Deadline for county equalization directors to report the 2024 taxable value of commercial personal property and industrial personal property for each municipality in the county on the <i>Personal Property Summary Report (PPSR)</i> to the Department of Treasury (not later than May 31). The 2024 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2024. MCL 123.1353(3)</p>

<p>May 31, 2024 Cont.</p>	<p>Michigan Tax Tribunal Filing Deadline: Appeals of property classified as commercial real, industrial real, developmental real, commercial personal, industrial personal or utility personal must be made by filing a written petition with the Michigan Tax Tribunal on or before May 31 of the tax year involved. MCL 205.735a(6). (A petition required to be filed by a day during which the offices of the tribunal are not open for business shall be filed by the next business day; MCL 205.735a(8))</p>
<p>June 1, 2024</p>	<p>Deadline for filing Form 2368 Principal Residence Exemption (PRE) Affidavit 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 Form 4983 Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE) 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)</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(12)</p>
<p>June 2, 2024</p>	<p>Last day to send the first notice to all properties that are delinquent on 2023 taxes. MCL 211.78b</p>
<p>June 3, 2024</p>	<p>Requests are due from a 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; MCL 125.4312b(2); MCL 125.4411b(2); MCL 125.4213c(2)</p> <p>The Department of Treasury shall rescind for the 2023 assessment year any Eligible Manufacturing Personal Property (EMPP) exemption described in MCL 211.9m and 211.9n granted for any parcel for which the essential services assessment payment in full and any penalty due have not been received or for which the department discovers that the property is not eligible (no later than the first Monday in June) MCL 211.1057(5)(a)</p>

<p>June 3, 2024 Cont.</p>	<p>County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form 612 (L-4028) <i>Millage Reduction Fraction Computation</i> is filed with the County Treasurer and the STC on or before the first Monday in June. MCL 211.34d(3).</p> <p>For the inter-county governmental units covering more than one county, the County Equalization Director responsible compiles the appropriate taxable values, completes, and verifies Form 613/L-4028IC, <i>Complete Millage Reduction Fraction Computation</i> on behalf of inter-county governmental units.</p> <p>Deadline for notifying protesting taxpayers in writing of Board of Review Action (by the first Monday in June). MCL 211.30(4)</p>
<p>June 7, 2024</p>	<p>Deadline for county equalization directors to compile and report the 2024 taxable value of commercial personal property and industrial personal property for each municipality levying a millage in more than one county on the <i>Personal Property Inter-County Summary Report (PPSR-IC)</i> to the Department of Treasury (not later than June 7). The 2024 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2024. MCL 123.1353(3)</p> <p>Deadline for assessors to report the 2023 and 2024 taxable values for each renaissance zone on <i>2024 Renaissance Zone Tax Reimbursement Data</i> (Form 3369). MCL 125.2692</p>
<p>June 10, 2024</p>	<p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216</p>
<p>June 14, 2024 June 15 is a Saturday</p>	
<p>June 17, 2024</p>	<p>Requests are due from a Brownfield Redevelopment Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 15). Form 4650; P.A. 154 of 2008. MCL 125.2665a(2)</p> <p>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2024 forfeitures. MCL 211.78h(1)</p> <p>Deadline for Tax Increment Finance (TIF) Authorities to file the TIF loss reimbursement claims - Form 5176 <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for NON-Brownfield Authorities</i>, Form 5176BR <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for Brownfield Authorities</i>, or Form 5176ICV <i>Tax Increment Financing Personal Property Loss Reimbursement for Authorities with Increased Captured Value Loss</i>. MCL 123.1356a(3)</p>

<p>June 17, 2024 Cont.</p>	<p>Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 (MCL 324.3702 and R 209.76) and Air Pollution Control PA 451 of 1994 Part 59 (MCL 324.5902 and R 209.81) 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>June 24, 2024</p>	<p>Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on Form 2795 (L-4046) (fourth Monday in June). MCL 211.27d</p>
<p>June 28, 2024 June 30 is a Sunday June 29 is a Saturday</p>	<p>Deadline for County Equalization Director to file Interim Status Report of the ongoing study for the current year. STC Rule 209.41(4)</p> <p>Township Supervisor shall prepare and furnish the summer tax roll before June 30 to the Township Treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. MCL 380.1612(1)</p>
<p>June 30, 2024</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>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>July 1, 2024 June 30 is a Sunday</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 (L-4100) Property Owner Petition for Change of Property Classification (June 30).</p> <p>Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a different due date). MCL 211.44a(3) and (4)</p>
<p>July 2, 2024</p>	<p>Deadline for governmental agencies to exercise the right of refusal for 2024 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)</p>
<p>July 16, 2024</p>	<p>The July Board of Review may be convened (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, one 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(9)(b)</p>
<p>July 31, 2024</p>	<p>Form 170-CFT Commercial Facilities Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.</p>

<p>July 31, 2024 Cont.</p>	<p>Form 170-CRA Commercial Rehabilitation Act Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.</p> <p>Form 170-OPRA Obsolete Property Rehabilitation Act Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.</p> <p>Form 170-IFT Industrial Facilities Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.</p> <p>Michigan Tax Tribunal Filing Deadline: 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>August 1, 2024</p>	<p>Deadline for eligible local school districts to file Form 5451 <i>2024 School District Debt Millage Rate for the 2024 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for eligible local school districts to file Form 5609 <i>2024 Hold Harmless Millage Rate for the 2024 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for a county, township, village, city, or local authority to file Form 5608 <i>Portion of 2023 Essential Services Millage Rate Dedicated for the Cost of Essential Services</i> (by August 1). MCL 123.1353(7)</p> <p>Deadline for a municipality to file Form 5613 <i>Millage Rate Correction for the 2024 Personal Property Tax Reimbursement Calculations</i> (by August 1). MCL 123.1358(4)</p>
<p>August 15, 2024</p>	<p>Deadline to certify 2024 essential services assessment statement and electronically submit essential services assessment in full to the Department of Treasury without late payment penalty. MCL 211.1057(3)</p>
<p>August 19, 2024</p>	<p>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% of true cash value (by the third Monday in August). MCL 205.737(7)</p>
<p>September 1, 2024</p>	<p>Last day for county to send notice by first class mail to all properties that have delinquent 2023 taxes. MCL 211.78c</p>
<p>September 15, 2024</p>	<p>Deadline to amend a previously certified 2024 essential services assessment statement. MCL 211.2057(4)</p>

<p>September 16, 2024</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(4)(e). MCL 211.107</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(6). Note: date may be different depending on the city charter.</p> <p>Last day for qualified taxpayers to file intent for 2024 summer tax deferral. MCL 211.51(7)</p>
<p>September 30, 2024</p>	<p>Not later than September 30 of the second calendar year after the 2022 foreclosure, the county FGU shall submit a written report to its board of commissioners and the state treasurer identifying any remaining balance and any contingent costs. MCL 211.78i</p> <p>Not later than September 30 of the second calendar year after the 2022 foreclosure, the department of treasury shall submit an electronic report to the house and senate committees with jurisdiction over taxation. MCL 211.78m(8)</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. MCL 211.36(1)</p> <p>Financial officer of each unit of local government computes tax rates in accordance with MCL 211.34d and MCL 211.34 and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on Form 614 (L-4029) Tax Rate Request (on or before September 30). MCL 211.36.</p>
<p>October</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>October 1, 2024</p>	<p>County Treasurer adds \$15 for each parcel of property for which the 2022 real property taxes remain unpaid. MCL 211.78d</p>
<p>October 15, 2024</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> <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>October 15, 2024 Cont.</p>	<p>Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act. MCL 125.2794</p> <p>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>October 20, 2024</p>	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county allocated millage and other millages not levied 100% in December (not later than October 20). MCL 123.1357(8)(a) and (c)</p>
<p>October 31, 2024</p>	<p>October apportionment session of the County Board of Commissioners to examine certificates, direct spread of taxes in terms of millage rates to be spread on Taxable Valuations (not later than October 31). 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, Charitable Nonprofit Housing PA 612 of 2006 (STC approved application and instructions), 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 after October 31 shall be considered by the Commission contingent upon staff availability.</p>
<p>November 1, 2024</p>	<p>Deadline for filing Principal Residence Exemption Affidavit (Form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy (on or before November 1). 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 Principal Residence Exemption (PRE) (Form 4983) to qualify for the winter tax levy. MCL 211.7cc(5)</p>
<p>November 5, 2024</p>	<p>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 (on or before November 5). MCL 211.43(1)</p>
<p>November 15, 2024</p>	<p>Form 600 (L-4016) Supplemental Special Assessment Report, due to the STC.</p>
<p>November 28, 2024</p>	<p>Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes (on or before November 28). MCL 211.43(2)</p>

<p>November 30, 2024</p>	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue to municipalities with state facilities under 1977 PA 289, MCL 141.951 to 141.956 and to municipalities that incur certain costs of required and allowable health services under 1978 PA 368, MCL 333.2475 (not later than November 30). MCL 123.1357(8)(e)</p>
<p>December 1, 2024</p>	<p>Results of equalization studies must be reported to assessors of each township and city. <i>Responsibilities of the Equalization Director</i></p> <p>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. MCL 211.43</p> <p>2024 winter 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>County Equalization Director submits apportionment millage report to the STC. MCL 207.12</p>
<p>December 2, 2024 December 1 is a Sunday</p>	<p>Deadline for foreclosing governmental units to transfer list of unsold 2024 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located (on or before December 1). MCL 211.78m(6)</p>
<p>MTT Note:</p>	<p>Appeal to Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. MCL 205.735. (Limited to arithmetic errors)</p>
<p>December 10, 2024</p>	<p>The December Board of Review may be convened (Tuesday after the second Monday in December). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one 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>December 31, 2024</p>	<p>The Department of Treasury may appeal the 2024 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)</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>December 31, 2024 Cont.</p>	<p>An eligible claimant may appeal an assessment levied, a penalty or rescission under the Essential Service Assessment Act to the Michigan Tax Tribunal by filing a petition no later than December 31 in that same tax year. MCL 211.1057(7)</p> <p>Tax Day for 2025 property taxes. MCL 211.2(2)</p>
<p>January 2, 2025 December 31 is a State Holiday January 1 is a State Holiday</p>	<p>Deadline for counties to file 2024 equalization studies for 2025 starting bases with State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) State Tax Commission Analysis for Equalized Valuation of Personal Property and Form 603 (L-4018R) State Tax Commission Analysis for Equalized Valuation of Real Property. STC Rule 209.41(5)</p>

Chippewa

COUNTY

Personal and Real Property - TOTALS
The instructions for completing this form are on the reverse side of page 3.

Page 1 of 4

L-4024

04/04/2024 12:47PM

Statement of acreage and valuation in the year 2024 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Plus Personal Property	
	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Bay Mills Township	3,951.08	84,767,300	84,767,300	2,469,200	2,469,200	87,236,500	87,236,500
Bruce Township	35,234.85	124,663,250	124,663,250	3,719,500	3,719,500	128,382,750	128,382,750
Chippewa Township	5,129.88	12,976,100	12,976,100	2,184,000	2,184,000	15,160,100	15,160,100
Dafer Township	15,976.55	57,733,800	57,733,800	6,645,400	6,645,400	64,379,200	64,379,200
Detour Township	12,016.36	103,844,400	103,844,400	2,638,100	2,638,100	106,482,500	106,482,500
Drummond Township	11,883.43	209,011,320	209,011,320	2,819,500	2,819,500	211,830,820	211,830,820
Hulbert Township	12,263.15	16,577,500	16,577,500	1,208,800	1,208,800	17,786,300	17,786,300
Kinross Township	9,211.82	73,172,188	73,172,188	9,496,600	9,496,600	82,668,788	82,668,788
Pickford Township	33,648.66	87,827,500	87,827,500	7,993,500	7,993,500	95,821,000	95,821,000
Raber Township	28,266.45	61,298,200	61,298,200	1,499,200	1,499,200	62,797,400	62,797,400
Rudyard Township	36,568.81	66,782,700	66,782,700	6,742,400	6,742,400	73,525,100	73,525,100
Sault Sainte Marie City	0	443,850,600	443,850,600	23,648,400	23,648,400	467,499,000	467,499,000
Soo Township	22,444.78	172,351,694	172,351,694	9,646,900	9,646,900	181,998,594	181,998,594
Sugar Island Township	12,075.24	76,557,300	76,557,300	952,500	952,500	77,509,800	77,509,800
Superior Township	13,062.84	73,144,680	73,144,680	4,347,570	4,347,570	77,492,250	77,492,250
Trout Lake Township	5,917.59	43,405,300	43,405,300	3,102,400	3,102,400	46,507,700	46,507,700
Whitefish Township	27,276.67	130,610,900	130,760,998	1,547,100	1,547,100	132,158,000	132,308,098
Totals for County	284,928.16	1,838,574,732	1,838,724,830	90,661,070	90,661,070	1,929,235,802	1,929,385,900

Personal and Real Totals

Chippewa COUNTY

The instructions for completing this form are on the reverse side of page 3.

Equalized Valuations - REAL

Page 2 of 4

L-4024

Statement of acreage and valuation in the year 2024 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Equalized by County Board of Commissioners						
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Bay Mills Township		348,800	0	84,418,500	0	0	84,767,300
Bruce Township	15,869,600	3,190,300	0	105,603,350	0	0	124,663,250
Chippewa Township	0	1,150,100	0	11,826,000	0	0	12,976,100
Dafer Township	6,921,600	5,009,900	1,232,300	44,570,000	0	0	57,733,800
Detour Township	0	3,209,600	1,919,400	98,715,400	0	0	103,844,400
Drummond Township	0	10,557,300	2,304,700	196,149,320	0	0	209,011,320
Hulbert Township	0	480,100	0	16,097,400	0	0	16,577,500
Kinross Township	1,021,000	6,887,115	3,802,200	61,461,873	0	0	73,172,188
Pickford Township	12,077,500	5,093,400	319,700	70,336,900	0	0	87,827,500
Raber Township	3,128,100	2,137,600	0	56,032,500	0	0	61,298,200
Rudyard Township	13,799,900	4,217,700	0	48,765,100	0	0	66,782,700
Sault Sainte Marie City	0	149,699,000	19,559,500	274,592,100	0	0	443,850,600
Soo Township	4,019,200	19,246,000	2,876,200	146,210,294	0	0	172,351,694
Sugar Island Township	0	891,500	0	75,665,800	0	0	76,557,300
Superior Township	3,906,400	12,141,500	0	57,096,780	0	0	73,144,680
Trout Lake Township	0	1,765,000	0	41,640,300	0	0	43,405,300
Whitefish Township	0	5,808,698	0	124,952,300	0	0	130,760,998
Totals for County	60,743,300	231,833,613	32,014,000	1,514,133,917	0	0	1,838,724,830

Chippewa

COUNTY

Assessed Valuations - REAL
The instructions for completing this form are on the reverse side of page 3.

Page 3 of 4

L-4024

Statement of acreage and valuation in the year 2024 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Assessed Valuations Approved by Boards of Review							Total Real Property
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7)	
Bay Mills Township	0	348,800	0	84,418,500	0	0	84,767,300	
Bruce Township	15,869,600	3,190,300	0	105,603,350	0	0	124,663,250	
Chippewa Township	0	1,150,100	0	11,826,000	0	0	12,976,100	
Dafer Township	6,921,600	5,009,900	1,232,300	44,570,000	0	0	57,733,800	
Detour Township	0	3,209,600	1,919,400	98,715,400	0	0	103,844,400	
Drummond Township	0	10,557,300	2,304,700	196,149,320	0	0	209,011,320	
Hubert Township	0	480,100	0	16,097,400	0	0	16,577,500	
Kinross Township	1,021,000	6,887,115	3,802,200	61,461,873	0	0	73,172,188	
Pickford Township	12,077,500	5,093,400	319,700	70,336,900	0	0	87,827,500	
Raber Township	3,128,100	2,137,600	0	56,032,500	0	0	61,298,200	
Rudyard Township	13,799,900	4,217,700	0	48,765,100	0	0	66,782,700	
Sault Sainte Marie City	0	149,699,000	19,559,500	274,592,100	0	0	443,850,600	
Soo Township	4,019,200	19,246,000	2,876,200	146,210,294	0	0	172,351,694	
Sugar Island Township	0	891,500	0	75,665,800	0	0	76,557,300	
Superior Township	3,906,400	12,141,500	0	57,096,780	0	0	73,144,680	
Trout Lake Township	0	1,765,000	0	41,640,300	0	0	43,405,300	
Whitefish Township	0	5,658,600	0	124,952,300	0	0	130,610,900	
Totals for County	60,743,300	231,683,515	32,014,000	1,514,133,917	0	0	1,838,574,732	

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF CHIPPEWA COUNTY
WE HEREBY CERTIFY that section one column one is a true statement of the number of acres of land in each township and city in CHIPPEWA County.

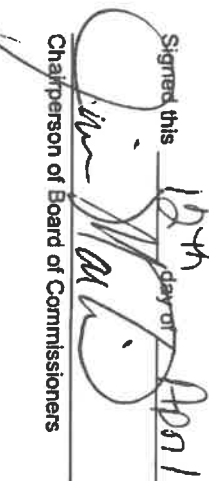
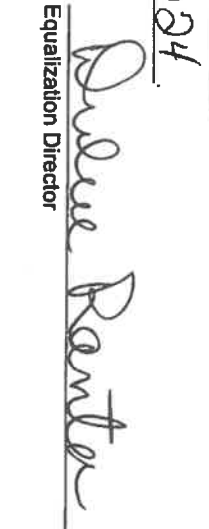
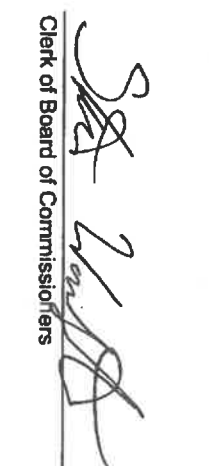
WE FURTHER CERTIFY that section one is a true statement of the value of real property and of the personal property in each township and city in CHIPPEWA County in the year 2024 as assessed and of the valuation of the real property and personal property in each township and city in said county as equalized by the Board of County Commissioners of said county.

WE FURTHER CERTIFY that section two is a true statement of the equalized valuations of real property classifications in each township and city in CHIPPEWA County in the year 2024 as determined by the Board of County Commissioners of said county.

WE FURTHER CERTIFY that section three is a true statement of the assessed valuations, approved by the Board of Review, of real property classifications in each township and city in CHIPPEWA County in the year 2024 as determined by the Board of County Commissioners of said county.

WE FURTHER CERTIFY that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State of Michigan.

These certifications are made on the 12th day of April, 2024, at a meeting of said board held pursuant to the provisions of MCL 209.1 - 209.8.

Signed this 12th day of April, 2024

Chairperson of Board of Commissioners

Equalization Director

Clerk of Board of Commissioners

INSTRUCTIONS FOR COMPLETING THE 608 (L-4024) ASSESSED AND EQUALIZED VALUATIONS WORKSHEET

This form is due on or before the first Monday in May to the State Tax Commission (STC) (MCL 209.5 (2)) by attaching a signed L-4024 into the Michigan Equalization Gateway (MEG) filing cabinet and submitting the L-4024 form in the MEG county portal by following the instructions below.

The MEG system will autogenerate the L-4023 following the successful save and submission of all local unit L-4018 and L-4022AV forms by the county and the acceptance of those forms by Property Services Divisions (PSD) staff. MEG will auto-generate the L-4024 form upon the successful save and submission of the L-4023 form by the county and the acceptance of the L-4023 form by PSD staff. All data on the L-4024 is populated from the previously submitted L-4023, except for the number of acres. Counties must manually enter the assessable acreage for each local unit.

The county must review, in the MEG county portal the L-4024 valuation data for each local unit as well as the county totals. The county shall verify the valuation and acreage data in the MEG county portal then save the L-4024 in the L-4024 form module thereby creating an L-4024 PDF rendering. The county shall print this PDF rendering and present it to your County Board of Commissioners for signing during their equalization session.

MCL 209.5 requires the Equalization Director and the Chairperson and Clerk of the County Board of Commissioners to sign the L-4024. After signing, scan and upload the signed form to the filing cabinet in the MEG county portal. After the paper copy of the L-4024 has been signed, scanned and uploaded to the filing cabinet in MEG, submit the L-4024 in the MEG county portal. Once submitted, the L-4024 report will be locked in MEG. To make subsequent changes please contact the Property Services Division at equalization@michigan.gov.

MICHIGAN DEPARTMENT OF TREASURY

L-4028

DISTRIBUTION: STC, LUCE, MACKINAC,
AND SCHOOLCRAFT EQUALIZATION DIRECTORS

Townships, Cities & School Dist

ISSUED UNDER MCL 211.34D & 211.150
FILING IS MANDATORY FAILURE TO FILE IS
PUNISHABLE UNDER MCL 211.119

COUNTY
YEAR
DATE
CPI

CHIPPEWA
2024
5/22/2024
1.051

		2023	2024	LOSSES	ADDITIONS	CURRENT	Base	Truth
CODE	TAXING UNIT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	MILLAGE	Tax	In
NUM	TOWNSHIPS	VALUE	VALUE	VALUE	VALUE	FRACTION	Rate	Assessing
17001	BAY MILLS	66,387,112	70,949,305	102,997	922,998	0.9948	0.9466	1.0000
17002	BRUCE	89,281,188	97,493,744	245,834	3,508,777	0.9957	0.9473	1.0000
17003	CHIPPEWA TWP	11,543,034	12,161,324	59,119	178,100	1.0000	0.9583	1.0000
17004	DAFTER	46,001,137	48,586,752	118,037	1,067,529	1.0000	0.9656	1.0000
17005	DETOUR TWP	69,512,806	72,936,142	178,507	823,200	1.0000	0.9615	1.0000
17006	DRUMMOND ISLAND	143,603,244	154,491,828	1,844,178	3,949,448	0.9897	0.9417	1.0000
17007	HULBERT	12,386,675	12,851,554	159,278	409,849	1.0000	0.9828	1.0000
17008	KINROSS	56,505,137	65,686,910	123,650	4,730,500	0.9721	0.9249	1.0000
17009	PICKFORD	67,877,609	73,062,373	58,995	1,503,659	0.9961	0.9477	1.0000
17010	RABER	35,085,353	37,681,812	358,042	816,814	0.9901	0.9420	1.0000
17011	RUDYARD	51,885,371	54,872,794	69,940	634,589	1.0000	0.9553	1.0000
17012	SOO TWP	136,826,978	145,965,506	361,471	3,995,965	1.0000	0.9612	1.0000
17013	SUGAR ISLAND	50,525,682	54,037,981	51,253	654,946	0.9937	0.9455	1.0000
17014	SUPERIOR	55,514,754	59,309,168	43,243	1,494,300	1.0000	0.9595	1.0000
17015	TROUT LAKE	35,227,249	37,460,638	11,009	261,585	0.9950	0.9467	1.0000
17016	WHITEFISH	83,882,410	91,185,121	209,822	2,385,887	0.9903	0.9423	0.9985
CITIES/VILLAGES								
17051	CITY OF SAULT STE MARIE	311,766,931	334,998,148	1,995,173	9,091,336	0.9990	0.9505	1.0000
17041	DETOUR VILLAGE	23,355,295	23,694,513	126,324	340,300	1.0000	0.9946	1.0000
17000	CHIPPEWA COUNTY	1,323,812,670	1,423,731,100	5,990,548	36,429,482	0.9984	0.9499	
<u>Authorities</u>								
Superior Dist. Library		1,227,543,585	1,319,694,425	5,621,448	33,633,746	IC	IC	
<u>SCHOOL ALL PROPERTIES</u>								
17010	SAULT STE MARIE	614,504,393	660,145,787	2,739,686	18,026,985	1.0000	0.9527	
17050	DETOUR	231,759,270	247,444,041	2,160,485	5,217,078	0.9962	0.9479	
17090	PICKFORD	86,352,773	92,933,319	279,437	2,028,216	0.9951	0.9468	
17110	RUDYARD	150,846,204	165,711,915	226,781	5,709,469	0.9894	0.9414	
17140	BRIMLEY	143,993,410	153,367,453	215,059	2,651,998	1.0000	0.9540	
17160	WHITEFISH	83,882,410	91,185,121	209,822	2,385,887	0.9903	0.9423	
***48040	TAHQUAMENON	12,386,675	12,851,554	159,278	409,849	IC		
***49040	LES CHENEAUX	87,535	91,910	0	0	IC		
17000	E.U.P.I.S.D.	1,323,812,670	1,423,731,100	5,990,548	36,429,482	IC		
<u>SCHOOL DISTRICT INFO RELATIVE TO NON-HOMESTEAD AND NON-QUALIFIED AG PARCELS ONLY</u>								
17010	SAULT STE MARIE	256,628,493	275,004,292	635,924	7,301,603	1.0000	0.9563	
17050	DETOUR	151,966,072	161,947,919	1,834,479	3,460,874	0.9956	0.9473	
17090	PICKFORD	31,767,805	34,480,937	257,596	1,204,125	0.9952	0.9469	
17110	RUDYARD	68,744,593	73,922,874	46,235	935,828	0.9892	0.9412	
17140	BRIMLEY	73,002,656	78,410,453	118,543	1,669,118	0.9982	0.9497	
17160	WHITEFISH	64,786,304	70,708,203	66,717	1,989,687	0.9898	0.9418	
***48040	TAHQUAMENON AREA	8,477,278	8,724,111	159,278	284,849	IC		
***49040	LES CHENEAUX	109	114	0	0	IC		
****17000	EUPISD	655,373,310	703,198,903	3,118,772	16,846,084	IC		
<u>***Intercounty School Districts</u>								

Certified by:

/S/ Dulcee Ranta

DULCEE RANTA, CHIPPEWA County Equalization Director

Taxable Valuations, Chippewa County

L-4046

Issued under the General Property Tax Act, Section 211.27d. Filing is mandatory.

Statement of taxable valuation in the year 2024. 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.)						Total Real Property
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7)
Bay Mills	0	306,912	0	68,747,598	0	0	69,054,510
Bruce	10,465,579	2,586,813	0	81,147,331	0	0	94,199,723
Chippewa	0	1,091,089	0	8,969,909	0	0	10,060,998
Dafer	4,230,834	4,247,113	1,034,552	33,990,210	0	0	43,502,709
Detour	120,666	2,462,734	1,740,575	65,974,067	0	0	70,298,042
Drummond	0	7,742,966	1,846,615	142,082,747	0	0	151,672,328
Hulbert	0	391,134	0	11,251,620	0	0	11,642,754
Kinross	590,388	6,091,063	3,170,868	47,714,012	0	0	57,566,331
Pickford	8,036,295	4,279,202	276,323	53,387,701	0	0	65,979,521
Raber	1,961,863	1,463,653	0	33,092,906	0	0	36,518,422
Rudyard	8,425,766	3,801,428	0	36,770,799	0	0	48,997,993
Soo	2,843,452	17,316,778	2,099,254	115,288,510	0	0	137,547,994
Sugar Island	0	752,404	0	53,162,951	0	0	53,915,355
Superior	2,025,217	10,582,463	0	42,456,189	0	0	55,063,869
Trout Lake	0	1,608,671	0	32,994,462	0	0	34,603,133
Whitefish	142,098	4,675,302	0	84,901,243	0	0	89,718,643
Sault Sainte Marie	0	94,804,118	15,272,957	205,041,843	0	0	315,118,918
Total for County	38,842,158	164,203,843	25,441,144	1,116,974,098	0	0	1,345,461,243

INSTRUCTIONS: This form is used to report total Taxable Valuations, by classification, for each township and city within the county. The Taxable Valuations reported here are the final Taxable Valuations as of the fourth Monday in May, 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

NOTE: Where there is a partial Homeowner's Principal Residence Exemption or partial qualified agricultural property exemption, split the taxable value between Homeowner's Principal Residence (column 15) and Non-Homestead (column 18)

Report the Taxable Valuations for the six classifications of real property in columns 1 through 6 on page 1. Then report the Total Taxable Valuations for real property in column 7 on page 1. Report the Taxable Valuations for the five classifications of Personal Property in columns 8 through 12 on page 2. Then enter the total Taxable Valuations for personal property in column 13 on page 2.

Add the total Taxable Valuations for real property (column 7, page 1) and personal property (column 13, page 2) and enter in column 14 on page 3.

Report the Total Taxable Valuations of entire township or city for Homeowner's Principal Residence, Qualified Agricultural property and Qualified Forest Property in column 15 and Non-Homestead and Non-Qualified Agricultural Personal Property, and Non-Qualified Forest property except Commercial and Industrial Personal Property, in column 18. Report the Total Taxable Value of Commercial Personal Property in column 16. Report the Total Taxable Value of Industrial Personal property in column 17.

Taxable Valuations, Chippewa County

L-4046

Issued under the General Property Tax Act, Section 211.27d. Filing is mandatory.

Statement of taxable valuation in the year 2024. 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.)						Total Personal Property
Township or City	(Col. 8) Agricultural	(Col. 9) Commercial	(Col. 10) Industrial	(Col. 11) Residential	(Col. 12) Utility	(Col. 13)	
Bay Mills	0	480,600	0	0	1,988,600	2,469,200	
Bruce	0	106,800	0	0	3,612,700	3,719,500	
Chippewa	0	10,800	0	0	2,173,200	2,184,000	
Dafer	0	885,800	6,300	0	5,671,130	6,563,230	
Detour	0	57,800	0	0	2,580,300	2,638,100	
Drummond	0	1,023,300	0	0	1,796,200	2,819,500	
Hulbert	0	46,000	0	0	1,162,800	1,208,800	
Kinross	0	5,451,800	342,200	0	3,579,300	9,373,300	
Pickford	0	244,200	3,302,200	0	4,447,100	7,993,500	
Raber	0	340,100	0	0	1,159,100	1,499,200	
Rudyard	0	547,600	0	0	5,963,215	6,510,815	
Soo	0	2,170,800	348,300	0	6,698,273	9,217,373	
Sugar Island	0	1,500	0	0	951,000	952,500	
Superior	0	492,800	0	0	3,854,770	4,347,570	
Trout Lake	0	117,400	0	0	2,985,000	3,102,400	
Whitefish	0	376,300	0	0	1,170,800	1,547,100	
Sault Sainte Marie	0	11,236,700	3,748,700	0	8,588,140	23,573,540	
Total for County	0	23,590,300	7,747,700	0	58,381,628	89,719,628	

Taxable Valuations, Chippewa County

L-4046

Statement of taxable valuation in the year 2024. File this form with the State Tax Commission on or before the fourth Monday in June.

(Do not Report Assessed Valuations or Equalized Valuations on This Form.)

Township or City	(Col. 14) Total Real and Personal Property Taxable Valuations	(Col. 15) Homeowner's Principal Residence & Qualified Agricultural & Qualified Forest Property Taxable Valuations	(Col. 16) Commercial Personal Property Taxable Valuations	(Col. 17) Industrial Personal Property Taxable Valuations	(Col. 18) Non-Homestead and Non-Qualified Agricultural and Non-Qualified Forest Personal Property Tax- able Valuations except Commercial and Industrial
Bay Mills	71,523,710	30,784,565	480,600	0	40,258,545
Bruce	97,919,223	70,758,507	106,800	0	27,053,916
Chippewa	12,244,998	3,784,002	10,800	0	8,450,196
Dalfer	50,065,939	32,414,876	885,800	6,300	16,758,963
Detour	72,936,142	27,626,574	57,800	0	45,251,768
Drummond	154,491,828	46,955,752	1,023,300	0	106,512,776
Hulbert	12,851,554	3,901,105	46,000	0	8,904,449
Kinross	66,939,631	32,691,416	5,451,800	342,200	28,454,215
Pickford	73,973,021	45,128,663	244,200	3,302,200	25,297,958
Raber	38,017,622	18,846,517	340,100	0	18,831,005
Rudyard	55,508,808	33,619,636	547,600	0	21,341,572
Soo	146,765,367	94,495,267	2,170,800	348,300	49,751,000
Sugar Island	54,867,855	24,712,227	1,500	0	30,154,128
Superior	59,411,439	32,345,272	492,800	0	26,573,367
Trout Lake	37,705,533	13,787,887	117,400	0	23,800,246
Whitefish	91,265,743	19,920,222	376,300	0	70,969,221
Sault Sainte Marie	338,692,458	162,814,167	11,236,700	3,748,700	160,892,891
Totals for County	1,435,180,871	694,586,655	23,590,300	7,747,700	709,256,216

Print or Type Name of County Equalization Director	Signature	Date
		Date

CHIPPEWA COUNTY
2024 EQUALIZATION

Revised 1/23/2024

IN COMPLIANCE WITH SEC 211.34A FO THE GENERAL PROPERTY TAX LAW OF THE STATE OF MICHIGAN, FOLLOWING ARE THE TENTATIVE RATIO AND TENTATIVE MULTIPLIERS TO BE APPLIED TO THE ASSESSED VALUES OF EACH CLASS OF PROPERTY IN EACH UNIT OF LOCAL GOVERNMENT IN CHIPPEWA COUNTY TO ACHIEVE COUNTY EQUALIZED VALUES FOR 2024.

Township or City	Agricultural		Commercial		Industrial		Residential		Timber-Cutover		Developmental		Personal	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
BAY MILLS TOWNSHIP	N/C	N/A	49.43	1.01153	N/C	N/A	47.71	1.04800	N/C	N/A	N/C	N/A	50.00	1.00000
BRUCE TOWNSHIP	42.40	1.17925	48.55	1.02987	N/C	N/A	44.71	1.11832	N/C	N/A	N/C	N/A	50.00	1.00000
CHIPPEWA TOWNSHIP	N/C	N/A	48.35	1.03413	N/C	N/A	45.05	1.10988	N/C	N/A	N/C	N/A	50.00	1.00000
DAFTER TOWNSHIP	44.26	1.12969	46.79	1.06860	45.14	1.10767	42.64	1.17261	N/C	N/A	N/C	N/A	50.00	1.00000
DE TOUR TOWNSHIP	N/C	N/A	45.71	1.09385	47.67	1.04888	43.46	1.15048	N/C	N/A	N/C	N/A	50.00	1.00000
DRUMMOND ISLAND	N/C	N/A	47.66	1.04910	49.59	1.00827	43.63	1.14600	N/C	N/A	N/C	N/A	50.00	1.00000
HUBERT TOWNSHIP	N/C	N/A	47.43	1.05419	N/C	N/A	55.17	0.90629	N/C	N/A	N/C	N/A	50.00	1.00000
KINROSS CHARTER TOWNSHIP	49.18	1.01667	43.33	1.15393	44.32	1.12816	43.85	1.14025	N/C	N/A	N/C	N/A	50.00	1.00000
PICKFORD TOWNSHIP	47.82	1.04559	42.28	1.18259	48.8	1.02459	44.03	1.13559	N/C	N/A	N/C	N/A	50.00	1.00000
RABER TOWNSHIP	43.90	1.13895	42.81	1.16795	N/C	N/A	42.09	1.18793	N/C	N/A	N/C	N/A	50.00	1.00000
RUDYARD TOWNSHIP	43.07	1.16090	47.78	1.04646	N/C	N/A	46.91	1.06587	N/C	N/A	N/C	N/A	50.00	1.00000
SOO TOWNSHIP	43.92	1.13843	49.51	1.00990	50.89	0.98251	44.97	1.11185	N/C	N/A	N/C	N/A	50.00	1.00000
SUGAR ISLAND TOWNSHIP	N/C	N/A	46.42	1.07712	N/C	N/A	42.12	1.18708	N/C	N/A	N/C	N/A	50.00	1.00000
SUPERIOR TOWNSHIP	40.23	1.24285	44.34	1.12765	N/C	N/A	49.09	1.01854	N/C	N/A	N/C	N/A	50.00	1.00000
TROUT LAKE TOWNSHIP	N/C	N/A	48.47	1.03157	N/C	N/A	46.02	1.08648	N/C	N/A	N/C	N/A	50.00	1.00000
WHITESH TOWNSHIP	N/C	N/A	40.11	1.24657	N/C	N/A	42.42	1.17869	N/C	N/A	N/C	N/A	50.00	1.00000
SAULT SAINTE MARIE	N/C	N/A	44.69	1.11882	46.17	1.08295	42.30	1.18203	N/C	N/A	N/C	N/A	50.00	1.00000

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT

CHIPPEWA COUNTY BOARD OF COMMISSIONERS

2024
FINAL

MILLAGE REPORT

2024

20-Nov-24

UNIT NUMBER	UNIT NAME AND SCHOOL DISTRICT	SCHOOL DISTRICT CODE	2024 TAXABLE VALUE	2024 TOTAL MILLAGE	COUNTY ALLOC	EXTRA ALLOC	LOCAL UNITS		SUPERIOR DISTRICT LIBRARY	STATE ED TAX (SET)	LOCAL SCHOOL OPERATING	LOCAL SCHOOL OPERATING PRIOR TO APPLICABLE EXEMPTION	2024 TOTAL TAXABLE VALUE	2024 SUMMER TAX RATE	2024 WINTER TAX RATE	UNIT NAME	COMMENTS		
							EXTRA ALLOC	EXTRA VOTED										SD ALLOC	EXTRA VOTED
17-001	BAY MILLS - BRIMLEY SCH	17-140	70,949,306	40.0367	6.1402	2.7501	1.0000	0.0000	0.2000	2.7397	0.4987	6.0000	2.7000	18.0000	40.0287	12.1402	27.8885	BAY MILLS	
17-002	BRUCE - SAULT SCH	17-010	95,186,629	43.5566	6.1402	2.7501	1.6429	3.9400	0.2000	2.7397	0.4987	6.0000	1.6500	18.0000	43.5566	12.1402	31.4194	BRUCE - SSM	
17-003	CHIPPEWA - BRIMLEY SCH	17-140	12,161,324	40.6767	6.1402	2.7501	1.6500	0.0000	0.2000	2.7397	0.4987	6.0000	2.7000	18.0000	40.6767	12.1402	28.5365	CHIPPEWA	
17-004	DAFTER - SS MARIE SCH	17-010	29,947,523	41.6267	6.1402	2.7501	1.6500	2.0000	0.2000	2.7397	0.4987	6.0000	1.6500	18.0000	41.6267	12.1402	23.4865	DAFTER - SSM	
17-005	DETROUR - DETROUR SCH	17-110	7,691,573	43.8267	6.1402	2.7501	1.6500	2.0000	0.2000	2.7397	0.4987	6.0000	2.7000	18.0000	42.6767	12.1402	30.5365	DAFTER - RUD	
17-006	DRUMMOND BL - DETROUR SCH	17-050	72,936,142	43.4600	6.1402	2.7501	1.6500	2.6000	0.2000	2.7397	0.5000	6.0000	2.9800	18.0000	43.4600	12.1402	31.9198	DETROUR	SEE ALSO DETROUR VILLAGE INFO
17-007	HULBERT - TAIQUA SCH	48-040	12,851,554	47.9427	6.1402	2.7501	1.6500	8.9688	0.2000	2.7397	0.0000	6.0000	1.8000	17.8939	47.9427	31.8541	18.3086	HULBERT	SCH MILLS LEVIED IN SUMMER ADD TO MILLS IN SPEC POLICE DIST
17-008	KINROSS	17-110	65,686,910	50.1829	6.1402	2.7501	1.6039	8.4023	0.2000	2.7397	0.4987	6.0000	3.8500	18.0000	50.1829	12.1402	38.8427	KINROSS	
17-009	PICKFORD	17-090	73,062,373	48.7002	6.1402	2.7501	1.6438	6.0000	0.2000	2.7397	0.4987	6.0000	5.7300	18.0000	48.7002	12.1402	37.5660	PICKFORD	
17-010	RABER - DETROUR SCH	17-050	20,016,671	44.0027	6.1402	2.7501	1.6337	3.6390	0.2000	2.7397	0.0000	6.0000	2.8800	18.0000	44.0027	12.1402	31.9425	RABER - DETROUR	
17-011	RUDYARD - RUDYARD SCH	17-110	17,873,831	42.5994	6.1402	2.7501	1.6337	3.6390	0.2000	2.7397	0.4987	6.0000	1.0000	18.0000	42.5994	12.1402	30.6592	RABER - LES CHEN	
17-012	SOO	17-110	54,872,794	48.8609	6.1402	2.7501	1.6500	7.0342	0.2000	2.7397	0.4987	6.0000	3.8500	18.0000	48.8609	12.1402	36.7207	RUDYARD	WATER & SEWER SPEC ASSESSMENT DIST
17-013	SUGAR ISL - SAULT SCH	17-010	145,965,506	38.6287	6.1402	2.7501	1.6500	0.0000	0.2000	2.7397	0.4987	6.0000	1.8500	18.0000	39.6287	12.1402	27.4885	SOO	
17-014	SUPERIOR - BRIMLEY SCH	17-140	54,037,981	48.4902	6.1402	2.7501	1.6336	8.8739	0.2000	2.7397	0.4987	6.0000	1.8500	18.0000	48.4902	12.1402	36.3590	SUGAR ISLAND	
17-015	TROUT LAKE - RUDYARD SCH	17-110	58,308,168	40.6767	6.1402	2.7501	1.6500	0.0000	0.2000	2.7397	0.4987	6.0000	2.7000	18.0000	40.6767	12.1402	28.5365	SUPERIOR	
17-016	WHITESH - WHITESH SCH	17-160	37,460,638	41.8194	6.1402	2.7501	1.6417	0.0000	0.2000	2.7397	0.4987	6.0000	3.8500	18.0000	41.8194	12.1402	29.8782	TROUT LAKE	
17-041	DETROUR VILLAGE - (inc THP millage)	17-041	91,185,121	46.1537	6.1402	2.7501	1.6339	8.5550	0.2000	2.7397	0.0000	6.0000	0.8500	17.7248	46.1537	12.1402	34.0135	WHITESH	1,600 MILLS LEVIED STRAINERS EMS
17-051	CITY OF SS MARIE	17-010	23,684,513	50.4944	6.1402	2.7501	8.8844	2.5000	0.2000	2.7397	0.5000	6.0000	2.9800	18.0000	50.4944	22.1746	28.3198	DETROUR VILLAGE	
	TOTAL TAXABLE VALUE		1,423,731,100	61.5898	6.1402	2.7501	16,7130	6.9001	0.2000	2.7397	0.4987	6.0000	1.6500	18.0000	61.5898	45.5783	16.0115	CITY OF SS MARIE	

*****IMPORTANT ADDITIONAL INFORMATION*****
 THE COUNTY ALLOCATED AND STATE EDUCATION MILLAGES ARE LEVIED IN JULY.
 PROPERTIES CLASSIFIED INDUSTRIAL, PERSONAL, PROPERTY ARE ENTITLED TO 100% EXEMPTION FROM STATE EDUCATION & LOCAL SCHOOL OPERATING MILLAGE. DEDUCT THOSE TWO MILLAGES FROM TOTAL ANNUAL TAX RATE.
 FOR THOSE PROPERTIES CLASSIFIED COMMERCIAL, PERSONAL, PROPERTY, DEDUCT 12 MILLS FROM SCHOOL OPERATING MILLAGE FROM TOTAL ANNUAL TAX RATE.
 FOR THOSE PROPERTIES QUALIFIED FOR LESS THAN 100% EXEMPTION FROM SCHOOL OPERATING MILLAGE, DEDUCT EXEMPTION PERCENTAGE OF SCHOOL OPERATING MILLAGE FROM TOTAL ANNUAL TAX RATE.
 SUPERIOR DISTRICT LIBRARY DOES NOT LEVY MILLAGE IN ALL UNITS OF CHIPPEWA COUNTY.
 **REGARDING CITY OF SAULT STE MARIE ONLY: CITY MILLAGES, COUNTY ALLOCATED, STATE ED MILLAGES, HALF OF SCHOOL OPERATING and SCHOOL DEBT MILLAGE ARE LEVIED IN SUMMER.