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DEPARTMENT OF TREASURY  
LANSING

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**Bulletin No. 11 of 2022**  
**October 4, 2022**  
**Property Tax and Equalization Calendar for 2023**

**TO:** Assessor and Equalization Directors  
**FROM:** Michigan State Tax Commission  
**SUBJECT:** Property Tax and Equalization Calendar for 2023

**STATE TAX COMMISSION**  
**2023 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.

<b>By the 15th 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>By the 1st 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 15 <sup>th</sup> day of the immediately preceding month. MCL 211.43(10)
<b>December 1, 2022</b>	Results of equalization studies must be reported to assessors of each township and city. <i>Responsibilities of the Equalization Director</i>
<b>December 31, 2022</b>	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)  Tax Day for 2023 property taxes. MCL 211.2(2)

<p><b>January 1, 2023</b> December 31 is a Sunday</p>	<p>All taxes due and liens are canceled for otherwise unsold 2022 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><b>January 3, 2023</b> December 31 is a Saturday January 1 is a Sunday January 2 is a State Holiday</p>	<p>Deadline for counties to file 2022 equalization studies for 2023 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><b>January 10, 2023</b></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><b>January 25, 2023</b></p>	<p>Local units with an SEV of \$15,000,000 or Less: 2022 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 2022 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, 2023</b></p>	<p>Property Services Division staff reviews preliminary forms L4030 and provide a report to the State Tax 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>Notice by certified mail to all properties that are delinquent on their 2021 property taxes (not later than February 1). MCL 211.78f(1)</p>
<p><b>February 14, 2023</b></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 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><b>February 15, 2023</b></p>	<p>STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)</p>

<p><b>February 15, 2023</b> Cont.</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>Last day of deferral period for summer property tax levies, if the deferral for qualified taxpayers. MCL 211.51(7)</p>
<p><b>February 17, 2023</b> February 20 is a State Holiday February 19 is a Sunday February 18 is a Saturday</p>	<p>Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2023, 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><b>February 20, 2023</b></p>	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority: 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><b>February 21, 2023</b> February 20 is a State Holiday</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 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>Form 632 2023 <i>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><b>February 28, 2023</b></p>	<p>Deadline for municipalities to report inaccurate 2022 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2022 Personal Property Taxable Values Used for 2022 Personal Property Tax Reimbursement Calculations</i> to the county equalization director (by February 28). MCL 123.1358(5)(e)</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 2022 property taxes. MCL 211.78a</p>

<p><b>March 1, 2023</b></p>	<p>County Treasurer commences settlement with local unit treasurers. MCL 211.55</p> <p>Properties with delinquent 2021 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>2021 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>County Property Tax Administration Fee of 4% added to unpaid 2021 taxes and interest at 1% per month. MCL 211.78a(3)</p> <p>Local units to turn over 2022 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><b>March 6, 2023</b></p>	<p>The 2023 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24</p>
<p><b>March 7, 2023</b></p>	<p>The assessor/supervisor shall submit the 2023 certified assessment roll to the Board of Review (Tuesday after first Monday in March). MCL 211.29(1)</p> <p>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.</p>
<p><b>March 13, 2023</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 session 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)</p>
<p><b>March 14, 2023</b></p>	<p>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)</p>
<p><b>March 31, 2023</b> April 1 is a Saturday</p>	<p>Deadline for municipalities to report any errors identified in the 2022 personal property tax reimbursements on Form 5654 <i>Correction of School Millage Rates or Other Errors for the 2022 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1358(4)</p> <p>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 2022 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1345(e), (o), and (z)</p>

<p><b>March 31, 2023</b> Cont.</p>	<p>Deadline for county equalization directors to report any corrected 2022 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2022 Personal Property Taxable Values Used for the 2022 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). The 2022 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2022. MCL 123.1358(5)(e)</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>Last day to pay all forfeited 2020 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2020 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k</p>
<p><b>April 1, 2023</b></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><b>April 3, 2023</b> April 1 is a Saturday</p>	<p>Local Unit Assessors submit the 4626 reports to the the county equalization department immediately after the close of the March Board of Review. MCL 207.12</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>Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2)</p>
<p><b>April 5, 2023</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 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><b>April 11, 2023</b></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>

<b>April 11, 2023</b> Cont.	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 Rule 209.41(8), MCL 209.5(2)
<b>April 14, 2023</b> April 16 is on a Sunday	Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)
<b>April 15, 2023</b>	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 2022 assessment year. MCL 211.1057(4)
<b>April 17, 2023</b>	<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>
<b>April 28, 2023</b>	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)
<b>May 1, 2023</b>	<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 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>Deadline for Department of Treasury to post the <i>2023 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>

<b>May 8, 2023</b>	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)
<b>May 15, 2023</b>	<p>Deadline for assessors to report the 2023 taxable value of commercial personal property and industrial personal property to the county equalization director (not later than May 15). The 2023 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2023. 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>
<b>May 20, 2023</b>	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>For underpayment of the 2022 personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue (not later than May 20). MCL 123.1357(8)(d)</p>
<b>May 22, 2023</b>	State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4
<b>May 26, 2023</b>	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)
<b>May 31, 2023</b>	<p>Deadline for county equalization directors to report the 2023 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 2023 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2023. MCL 123.1353(3)</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>
<b>June 1, 2023</b>	<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><b>June 1, 2023</b> Cont.</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>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>Last day to send the first notice to all properties that are delinquent on 2022 taxes. MCL 211.78b</p>
<p><b>June 5, 2023</b></p>	<p>The Department of Treasury shall rescind for the 2022 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>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><b>June 7, 2023</b></p>	<p>Deadline for county equalization directors to compile and report the 2023 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 2023 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2023. MCL 123.1353(3)</p>
<p><b>June 9, 2023</b></p>	<p>Deadline for assessors to report the 2022 and 2023 taxable values for each renaissance zone on <i>2023 Renaissance Zone Tax Reimbursement Data</i> (Form 3369). MCL 125.2692</p>
<p><b>June 12, 2023</b></p>	<p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216</p>



<p><b>June 15, 2023</b></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). MCL 125.2665a(2)</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>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>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2023 forfeitures. MCL 211.78h(1)</p>
<p><b>June 26, 2023</b></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><b>June 30, 2023</b></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>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>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><b>July 1, 2023</b></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><b>July 5, 2023</b> July 4 is a State Holiday</p>	<p>Deadline for governmental agencies to exercise the right of refusal for 2023 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)</p>

<p><b>July 18, 2023</b></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><b>July 31, 2023</b></p>	<p>Form 170-CFT Commercial Facilities Tax Report must be filed with the Property Services Division on or before July 31 of the tax year involved.</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 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 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 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><b>August 1, 2023</b></p>	<p>Deadline for eligible local school districts and intermediate school districts to file Form 5451 <i>2023 School District and Intermediate School District (ISD) Debt Millage Rate for the 2023 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>2023 Hold Harmless Millage Rate for the 2023 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 2022 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 2023 Personal Property Tax Reimbursement Calculations</i> (by August 1). MCL 123.1358(4)</p>
<p><b>August 15, 2023</b></p>	<p>Deadline to certify 2023 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><b>August 21, 2023</b></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><b>September 1, 2023</b></p>	<p>Last day to send second notice by first class mail to all properties that are delinquent on 2021 taxes. MCL 211.78c</p>
<p><b>September 14, 2023</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(4)(e). MCL 211.107</p>

<b>September 14, 2023</b> Cont.	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.
<b>September 15, 2023</b>	Deadline to amend a previously certified 2023 essential services assessment statement. MCL 211.2057(4)
<b>September 29, 2023</b> Sept 30 is a Saturday	<p>Not later than September 30 of the second calendar year after the 2021 foreclosure, the department of treasury shall submit an electronic report to the house and senate committees with jurisdiction over taxation. MCL 211.78h</p> <p>Not later than September 30 of the second calendar year after the 2021 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>
<b>September 30, 2023</b>	<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>
<b>October</b>	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
<b>October 2, 2023</b> October 1 is a Sunday	County Treasurer adds \$15 for each parcel of property for which the 2021 real property taxes remain unpaid. MCL 211.78d
<b>October 16, 2023</b>	<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>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>

<b>October 20, 2023</b>	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)
<b>October 31, 2023</b>	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  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.
<b>November 1, 2023</b>	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)  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)  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)
<b>November 3, 2023</b> November 4 is a Saturday November 5 is a Sunday	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)
<b>November 15, 2023</b>	Form 600 (L-4016) Supplemental Special Assessment Report, due to the STC.
<b>November 28, 2023</b>	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)
<b>November 30, 2023</b>	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)
<b>December 1, 2023</b>	Results of equalization studies must be reported to assessors of each township and city. <i>Responsibilities of the Equalization Director</i>

<p><b>December 1, 2023</b> Cont.</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>2023 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>Deadline for foreclosing governmental units to transfer list of unsold 2022 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><b>MTT Note:</b></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><b>December 12, 2023</b></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><b>December 30, 2023</b> December 31 is a Sunday</p>	<p>The Department of Treasury may appeal the 2023 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)</p>
<p><b>December 31, 2023</b></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>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 2024 property taxes. MCL 211.2(2)</p>
<p><b>January 2, 2024</b> 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 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

04/07/2023 08:26AM

Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed (Col. 1) Acres Hurdredths	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Plus Personal Property	
		Assessed Valuations (Col. 2)	Equalized Valuations (Col. 3)	Assessed Valuations (Col. 4)	Equalized Valuations (Col. 5)	Assessed Valuations (Col. 6)	Equalized Valuations (Col. 7)
Bay Mills Township	3,951.08	79,724,400	79,724,400	1,920,400	1,920,400	81,644,800	81,644,800
Bruce Township	35,234.85	108,448,000	108,448,000	2,691,800	2,691,800	111,139,800	111,139,800
Chippewa Township	5,129.88	11,743,500	11,743,500	2,159,900	2,159,900	13,903,400	13,903,400
Daffer Township	15,976.55	48,405,700	48,405,700	6,239,600	6,239,600	54,645,300	54,645,300
Detour Township	12,016.36	89,839,400	89,839,400	2,610,800	2,610,800	92,450,200	92,450,200
Drummond Township	11,883.43	182,324,835	182,324,835	2,930,400	2,930,400	185,255,235	185,255,235
Hulbert Township	12,263.15	17,605,400	17,605,400	1,116,600	1,116,600	18,722,000	18,722,000
Kinross Township	9,211.82	62,490,700	62,490,700	4,211,600	4,211,600	66,702,300	66,702,300
Pickford Township	33,648.66	76,516,500	76,516,500	7,897,500	7,897,500	84,414,000	84,414,000
Raber Township	28,266.45	51,674,300	51,674,300	1,529,000	1,529,000	53,203,300	53,203,300
Rudyard Township	36,568.81	60,258,400	60,258,400	6,608,500	6,608,500	66,866,900	66,866,900
Sault Sainte Marie City	0	385,025,500	385,025,500	19,117,400	19,117,400	404,142,900	404,142,900
Soo Township	22,444.78	155,960,100	155,960,100	7,226,700	7,226,700	163,186,800	163,186,800
Sugar Island Township	12,075.24	63,753,650	63,753,650	949,200	949,200	64,702,850	64,702,850
Superior Township	13,062.84	68,180,650	68,180,650	4,069,000	4,069,000	72,249,650	72,249,650
Trout Lake Township	5,917.59	39,335,700	39,335,700	3,100,600	3,100,600	42,436,300	42,436,300
Whicfish Township	27,276.67	108,707,300	108,707,300	1,497,000	1,497,000	110,204,300	110,204,300
<b>Totals for County</b>	<b>284,928.16</b>	<b>1,609,994,035</b>	<b>1,609,994,035</b>	<b>75,876,000</b>	<b>75,876,000</b>	<b>1,685,870,035</b>	<b>1,685,870,035</b>

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 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Equalized by County Board of Commissioners

Township or City	(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		352,100		79,372,300			79,724,400
Bruce Township	15,823,400	3,092,300		89,532,300			108,448,000
Chippewa Township		1,239,000		10,504,500			11,743,500
Daffer Township	6,050,400	4,671,100	1,145,800	36,538,400			48,405,700
Detour Township		3,015,800	1,749,400	85,074,200			89,839,400
Drummond Township		10,215,900	2,293,900	169,815,035			182,324,835
Hulbert Township		455,700		17,149,700			17,605,400
Kinross Township	1,016,400	5,936,200	3,379,500	52,158,600			62,490,700
Pickford Township	11,236,300	3,857,200	362,200	61,060,800			76,516,500
Raber Township	2,794,900	1,843,700		47,035,700			51,674,300
Rudyard Township	11,630,300	3,926,800		44,701,300			60,258,400
Sault Sainte Marie City		135,255,300	18,259,200	231,511,000			385,025,500
Soo Township	3,469,000	18,993,400	2,934,400	130,563,300			155,960,100
Sugar Island Township		818,700		62,934,950			63,753,650
Superior Township	3,053,300	10,425,000		54,702,350			68,180,650
Trout Lake Township		1,733,600		37,602,100			39,335,700
Whicfish Township		4,542,300		104,165,000			108,707,300
<b>Totals for County</b>	<b>55,074,000</b>	<b>210,374,100</b>	<b>30,124,400</b>	<b>1,314,421,535</b>	<b>0</b>	<b>0</b>	<b>1,609,994,035</b>

Real Property Equalized

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 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Assessed Valuations Approved by Boards of Review

Township or City	(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		352,100		79,372,300			79,724,400
Bruce Township	15,823,400	3,092,300		89,532,300			108,448,000
Chippewa Township		1,239,000		10,504,500			11,743,500
Daffer Township	6,050,400	4,671,100	1,145,800	36,538,400			48,405,700
Detour Township		3,015,800	1,749,400	85,074,200			89,839,400
Drummond Township		10,215,900	2,293,900	169,815,035			182,324,835
Hulbert Township		455,700		17,149,700			17,605,400
Kinross Township	1,016,400	5,936,200	3,379,500	52,158,600			62,490,700
Pickford Township	11,236,300	3,857,200	362,200	61,060,800			76,516,500
Raber Township	2,794,900	1,843,700		47,035,700			51,674,300
Rudyard Township	11,630,300	3,926,800		44,701,300			60,258,400
Sault Sainte Marie City		135,255,300	18,259,200	231,511,000			385,025,500
Soo Township	3,469,000	18,993,400	2,934,400	130,563,300			155,960,100
Sugar Island Township		818,700		62,934,950			63,753,650
Superior Township	3,053,300	10,425,000		54,702,350			68,180,650
Trout Lake Township		1,733,600		37,602,100			39,335,700
Whitefish Township		4,542,300		104,165,000			108,707,300
<b>Totals for County</b>	<b>55,074,000</b>	<b>210,374,100</b>	<b>30,124,400</b>	<b>1,314,421,535</b>	<b>0</b>	<b>0</b>	<b>1,609,994,035</b>

Real Property Assessed



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 2023 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.

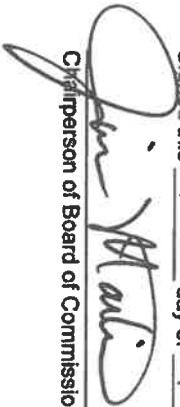

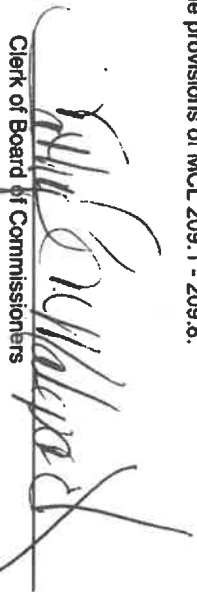
WE FURTHER CERTIFY that section two is a true statement of the equalized valuations of real property classifications in each township and city in CHIPPEWA County in the year 2023 as determined by the Board of County Commissioners of said county.

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 2023 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 13<sup>TH</sup> day of April 2023, at a meeting of said board held pursuant to the provisions of MCL 209.1 - 209.8.

Signed this 13<sup>th</sup> day of April, 2023.

 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  
L4028  
DISTRIBUTION: STC

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

COUNTY: CHIPPEWA  
YEAR: 2023  
DATE: 31-May-22  
FORM: L-4028  
CPI: 1.079

LUCE, MACKINAC & SCHOOLCRAFT  
EQUALIZATION DIRECTORS

TAXING UNITS IN COUNTY  
CHIPPEWA COUNTY TREASURER

CODE NUMBER	TAXING UNIT	2022 TAXABLE VALUE	2023 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	62,666,573	66,387,112	357,412	768,700	1.0000	0.9496	1.00000
17-002	BRUCE	84,673,524	89,447,883	348,023	1,193,257	1.0000	0.9555	1.00000
17-003	CHIPPEWA	11,025,583	11,586,124	99,727	260,200	1.0000	0.9647	1.00000
17-004	DAFTER	43,843,631	46,410,659	311,562	1,025,780	1.0000	0.9592	1.00000
17-005	DETOUR	65,332,923	69,738,632	188,726	1,163,099	1.0000	0.9500	1.00000
17-006	DRUMMOND ISL	135,190,190	143,603,244	647,325	1,739,780	1.0000	0.9484	1.00000
17-007	HULBERT	11,774,812	12,384,975	84,710	27,500	1.0000	0.9460	1.00000
17-008	KINROSS	53,193,359	56,623,332	677,467	1,318,039	1.0000	0.9496	1.00000
17-009	PICKFORD	64,643,966	68,153,062	601,057	604,481	1.0000	0.9481	1.00000
17-010	RABER	32,743,588	35,210,917	397,897	704,389	1.0000	0.9374	1.00000
17-011	RUDYARD	48,983,905	51,885,371	470,867	1,146,680	1.0000	0.9561	1.00000
17-012	SOO	131,143,507	137,420,805	720,136	1,804,772	1.0000	0.9617	1.00000
17-013	SUGAR ISLAND	47,596,413	50,638,714	228,130	751,003	1.0000	0.9495	1.00000
17-014	SUPERIOR	53,861,415	55,646,942	1,061,841	894,700	1.0000	0.9643	1.00000
17-015	TROUT LAKE	33,518,250	35,227,249	166,145	123,900	1.0000	0.9501	1.00000
17-016	WHITEFISH	78,401,573	83,882,410	263,200	1,831,850	1.0000	0.9523	1.00000
<b>CITIES &amp; VILLAGES:</b>								
17-041	DETOUR VLG*	21,838,344	23,414,819	78,812	486,024	1.0000	0.9490	1.00000
17-051	CITY OF SOO	300,138,601	312,311,279	6,182,647	3,767,230	1.0000	0.9527	1.00000
<b>COUNTY:</b>								
17-000	CHIPPEWA CO.	1,258,731,813	1,326,557,410	12,806,872	19,125,360	1.0000	0.9530	1.00000

\*\*\*SCHOOL DIST 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 NON-HOMESTEAD NON-QUAL AG	CURR TAXABLE NON-HOMESTEAD NON-QUAL AG	LOSSES NON-HOMESTEAD NON-QUAL AG	ADDITIONS NON-HOMESTEAD NON-QUAL AG	HEADLEE	BTRF
17010	SAULT	240,102,430	252,456,688	1,038,744	3,112,390	1.0000	0.9588
17050	DETOUR	140,544,281	149,594,055	186,851	1,625,280	1.0000	0.9486
17090	PICKFORD***	29,792,657	31,350,466	272,792	302,000	I/C	I/C
17110	RUDYARD***	65,366,124	69,370,454	256,448	1,308,339	I/C	I/C
17140	BRIMLEY	68,739,391	72,569,807	137,533	1,504,900	1.0000	0.9653
17160	WHITEFISH	59,313,971	63,722,310	25,900	1,434,950	1.0000	0.9518
48040	TAHQAMENON***	8,221,892	8,547,673	2,647	27,500	I/C	I/C
49040	LES CHENEAUX***	1,528	109	0	0	I/C	I/C

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

		PREV TAXABLE	CURR TAXABLE	LOSSES	ADDITIONS	HEADLEE	BTRF
17010	SAULT	588,368,079	616,048,647	7,737,356	8,121,762	N/A	N/A
17050	DETOUR	217,622,757	232,044,211	1,010,324	3,343,568	N/A	N/A
17090	PICKFORD**	82,304,832	86,693,775	825,381	870,481	N/A	N/A
17110	RUDYARD**	142,681,459	151,121,599	1,365,921	2,756,919	N/A	N/A
17140	BRIMLEY	137,483,873	144,294,258	1,519,980	2,173,280	N/A	N/A
17160	WHITEFISH	78,410,273	83,882,410	263,200	1,831,850	N/A	N/A
48040	TAHQAMENON**	11,774,812	12,384,975	84,710	27,500	N/A	N/A
49040	LES CHENEAUX**	94,428	87,535	0	0	N/A	N/A
17000	EUP ISD ***	1,258,731,813	1,326,557,410	12,806,872	19,125,360	I/C	I/C
SUPERIOR DISTRICT LIBRARY****		950,932,671	998,245,814	11,448,638	13,922,442	I/C	I/C

\* 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 NOT INCLUDE OTHER COUNTIES' TOTALS

\*\*\* EUP ISD COVERS ALL OF CHIPPEWA, LUCE, & MACKINAC, TOGETHER WITH THE TAHQAMENON AREA SCHOOL DISTRICT OF SCHOOLCRAFT COUNTY

\*\*\*\* SUPERIOR DISTRICT LIBRARY IS AN INTERCOUNTY TAXING AUTHORITY: IT INCLUDES, SAULT, PICKFORD, RUDYARD, BRIMLEY, ENGADINE, LES CHENEAUX & ST IGNACE SCHOOL DISTRICTS IN BOTH CHIPPEWA & MACKINAC COUNTIES.

CERTIFIED BY:

DULCEE RANTA, CHIPPEWA COUNTY EQUALIZATION DIRECTOR 906-250-2613 dulceeranta@gmail.com

# Taxable Valuations, Chippewa County

## Page 1 of 3

L-4046

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

Statement of taxable valuation in the year 2023. 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	324,952	0	64,141,760	0	0	64,466,712
Bruce	11,849,282	2,471,341	0	72,435,260	0	0	86,755,883
Chippewa	0	1,159,896	0	8,266,328	0	0	9,426,224
Dafter	4,063,647	4,018,576	1,012,656	31,076,180	0	0	40,171,059
Detroit	0	2,409,476	1,546,740	63,171,616	0	0	67,127,832
Dummond	0	7,310,760	1,846,113	131,515,971	0	0	140,672,844
Hulbert	0	372,484	0	10,895,891	0	0	11,268,375
Kinross	563,976	5,384,928	3,010,012	43,452,816	0	0	52,411,732
Pickford	7,359,052	3,359,862	306,442	49,230,206	0	0	60,255,562
Raber	1,887,950	1,338,573	0	30,454,494	0	0	33,681,017
Rudyard	7,853,968	3,525,986	0	33,896,917	0	0	45,276,871
Soo	2,372,926	17,378,049	2,114,279	108,328,651	0	0	130,193,905
Sugar Island	0	719,807	0	48,969,707	0	0	49,689,514
Superior	1,920,227	9,919,790	0	39,737,925	0	0	51,577,942
Trout Lake	0	1,581,385	0	30,545,264	0	0	32,126,649
Whitefish	0	4,193,727	0	78,191,683	0	0	82,385,410
Sault Sainte Marie	0	90,465,156	14,501,058	188,227,665	0	0	293,193,879
<b>Total for County</b>	<b>37,871,028</b>	<b>155,934,748</b>	<b>24,337,300</b>	<b>1,032,538,334</b>	<b>0</b>	<b>0</b>	<b>1,250,681,410</b>

**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 2023. File this form with the State Tax Commission on or before the fourth Monday in June.

<b>PERSONAL PROPERTY</b>	<b>Taxable Valuations as of the Fourth Monday in May. (Do not Report Assessed Valuations or Equalized Valuations on This Form.)</b>						<b>Total Personal Property</b>
Township or City	(Col. 8) Agricultural	(Col. 9) Commercial	(Col. 10) Industrial	(Col. 11) Residential	(Col. 12) Utility	(Col. 13)	
Bay Mills	0	553,700	0	0	1,366,700	1,920,400	1,920,400
Bruce	0	0	0	0	2,691,800	2,691,800	2,691,800
Chippewa	0	10,000	0	0	2,149,900	2,159,900	2,159,900
Dafter	0	780,700	7,000	0	5,451,900	6,239,600	6,239,600
Detour	0	112,500	0	0	2,498,300	2,610,800	2,610,800
Drummond	0	1,164,200	0	0	1,766,200	2,930,400	2,930,400
Hulbert	0	0	0	0	1,116,600	1,116,600	1,116,600
Kinross	0	1,115,100	433,800	0	2,662,700	4,211,600	4,211,600
Pickford	0	164,500	3,455,800	0	4,277,200	7,897,500	7,897,500
Raber	0	384,100	0	0	1,144,900	1,529,000	1,529,000
Rudyard	0	561,300	0	0	6,047,200	6,608,500	6,608,500
Soo	0	2,014,100	361,000	0	4,851,600	7,226,700	7,226,700
Sugar Island	0	11,400	0	0	937,800	949,200	949,200
Superior	0	295,800	0	0	3,773,200	4,069,000	4,069,000
Trout Lake	0	123,500	0	0	2,977,100	3,100,600	3,100,600
Whitefish	0	341,500	0	0	1,155,500	1,497,000	1,497,000
Sault Sainte Marie	0	10,772,800	187,000	0	8,157,600	19,117,400	19,117,400
<b>Total for County</b>	<b>0</b>	<b>18,405,200</b>	<b>4,444,600</b>	<b>0</b>	<b>53,026,200</b>	<b>75,876,000</b>	<b>75,876,000</b>

# Taxable Valuations, Chippewa County

L-4046

Statement of taxable valuation in the year 2023. File this form with the State Tax Commission on or before the fourth Monday in June.

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	66,387,112	29,272,847	553,700	0	36,560,565
Bruce	89,447,683	67,818,040	0	0	21,629,643
Chippewa	11,586,124	3,674,542	10,000	0	7,901,582
Dafer	46,410,659	30,132,760	780,700	7,000	15,490,199
Detour	69,738,632	27,355,000	112,500	0	42,271,132
Drummond	143,603,244	44,045,457	1,164,200	0	98,393,587
Hulbert	12,384,975	3,721,697	0	0	8,663,278
Kinross	56,623,332	29,852,981	1,115,100	433,800	25,221,451
Pickford	68,153,062	42,251,527	164,500	3,455,800	22,281,235
Raber	35,210,017	17,078,969	384,100	0	17,746,948
Rudyard	51,885,371	30,560,603	561,300	0	20,763,468
Soo	137,420,605	89,000,817	2,014,100	361,000	46,044,688
Sugar Island	50,638,714	22,807,077	11,400	0	27,820,237
Superior	55,646,942	30,470,504	295,800	0	24,880,638
Trout Lake	35,227,249	12,262,685	123,500	0	22,841,064
Whitefish	83,882,410	19,584,152	341,500	0	63,956,758
Sault Sainte Marie	312,311,279	150,832,175	10,772,800	187,000	150,519,304
<b>Totals for County</b>	<b>1,326,557,410</b>	<b>650,721,833</b>	<b>18,405,200</b>	<b>4,444,600</b>	<b>652,985,777</b>

Print or Type Name of County Equalization Director	Signature	Date
		06/26/2023

CHIPPEWA COUNTY  
2023 EQUALIZATION

Revised 1/25/2023

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 2023.

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	51.41	0.97257	N/C	N/A	46.23	1.08155	N/C	N/A	N/C	N/A	50.00	1.00000
BRUCE TOWNSHIP	49.70	1.00604	46.07	1.08530	N/C	N/A	47.08	1.06202	N/C	N/A	N/C	N/A	50.00	1.00000
CHIPPEWA TOWNSHIP	N/C	N/A	48.17	1.03799	N/C	N/A	43.53	1.14863	N/C	N/A	N/C	N/A	50.00	1.00000
DAFTER TOWNSHIP	48.84	1.02375	46.80	1.06838	45.88	1.08980	46.24	1.08131	N/C	N/A	N/C	N/A	50.00	1.00000
DE TOUR TOWNSHIP	N/C	N/A	44.22	1.13071	42.29	1.18231	45.45	1.10011	N/C	N/A	N/C	N/A	50.00	1.00000
DRUMMOND ISLAND	N/C	N/A	45.37	1.10205	47.56	1.05130	48.40	1.03306	N/C	N/A	N/C	N/A	50.00	1.00000
HULBERT TOWNSHIP	N/C	N/A	48.04	1.04080	N/C	N/A	47.26	1.05798	N/C	N/A	N/C	N/A	50.00	1.00000
KINROSS CHARTER TOWNSHIP	46.81	1.06815	49.59	1.00000	48.36	1.03391	44.82	1.11557	N/C	N/A	N/C	N/A	50.00	1.00000
PICKFORD TOWNSHIP	44.65	1.11982	46.71	1.07043	49.93	1.00000	45.28	1.10424	N/C	N/A	N/C	N/A	50.00	1.00000
RABER TOWNSHIP	43.35	1.15340	47.34	1.05619	N/C	N/A	40.20	1.24378	N/C	N/A	N/C	N/A	50.00	1.00000
RUDYARD TOWNSHIP	42.49	1.17675	48.17	1.03799	N/C	N/A	48.66	1.02754	N/C	N/A	N/C	N/A	50.00	1.00000
SOO TOWNSHIP	42.09	1.18793	47.17	1.06000	49.03	1.00000	45.15	1.10742	N/C	N/A	N/C	N/A	50.00	1.00000
SUGAR ISLAND TOWNSHIP	N/C	N/A	48.14	1.03864	N/C	N/A	43.25	1.15607	N/C	N/A	N/C	N/A	50.00	1.00000
SUPERIOR TOWNSHIP	46.31	1.07968	49.05	1.00000	N/C	N/A	43.48	1.14995	N/C	N/A	N/C	N/A	50.00	1.00000
TROUT LAKE TOWNSHIP	N/C	N/A	48.78	1.02501	N/C	N/A	46.24	1.08131	N/C	N/A	N/C	N/A	50.00	1.00000
WHITEFISH TOWNSHIP	N/C	N/A	50.01	0.99980	N/C	N/A	44.04	1.13533	N/C	N/A	N/C	N/A	50.00	1.00000
SAULT SAINTE MARIE	N/C	N/A	48.67	1.02733	46.20	1.08225	44.50	1.12360	N/C	N/A	N/C	N/A	50.00	1.00000

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT

CHIPPEWA COUNTY BOARD OF COMMISSIONERS

2023  
FINAL

MILLAGE REPORT

2023

21-Nov-23

UNIT NUMBER AND SCHOOL DISTRICT	UNIT NAME	SCHOOL DIST CODE	2023 TAXABLE VALUES	2023 TOTAL MILLAGE	COUNTY ALLOC	EXTRA VOTED	LOCAL UNIT		SUPERIOR DISTRICT LIBRARY	STATE ED TAX (SET) ALL PAY	LOCAL SCHOOL		TOTAL TAX RATE	2023 SUMMER TAX RATE	2023 WINTER TAX RATE	UNIT NAME	COMMENTS		
							EXTRA ALLOC	EXTRA VOTED			OPERATING EXEMPTION	APPLICABLE						2023 TOTAL TAX RATE	2023 SUMMER TAX RATE
17-001	BAY MILLS - BRIMLEY SCH	17-140	66,387,112	39,6648	6.1500	2.7546	1.6000	NONE	0.2000	2.7397	0.4976	6.0000	2.9000	18,0000	12,1500	28,0919	BAY MILLS		
17-002	BRUCE - SAULT SCH -PICKFORD SCH	17-100 17-490	87,327,117 2,120,566	41,9903 42,3803	6.1500 6.1500	2.7546 2.7546	1.6500 1.6500	3.9271 3.9571	0.2000 0.2000	2.7397 2.7397	0.4976 0.4976	6.0000 6.0000	2.3200 5.7300	18,0000 18,0000	12,1500 12,1500	44,2860 47,0790	BRUCE - SBN BRUCE - PICKFORD		
17-003	CHIPPEWA - BRIMLEY SCH	17-140	11,686,124	40,3148	6.1500	2.7546	1.6500	NONE	0.2000	2.7397	0.4976	6.0000	2.9000	18,0000	12,1500	28,7419	CHIPPEWA		
17-004	DAFTER - SS MARIE SCH -RUDYARD SCH -BRIMLEY SCH	17-010 17-110 17-140	28,350,932 7,385,647 10,674,080	41,4948 43,6148 42,3148	6.1500 6.1500 6.1500	2.7546 2.7546 2.7546	1.6500 1.6500 1.6500	2.0000 2.0000 2.0000	0.2000 0.2000 0.2000	2.7397 2.7397 2.7397	0.4976 0.4976 0.4976	6.0000 6.0000 6.0000	2.3200 3.8500 2.9000	18,0000 18,0000 18,0000	12,1500 12,1500 12,1500	42,3119 43,8419 42,8919	DAFTER - SSM RUDYARD - RUD DAFTER - BRM	SEE ALSO DETOUR VLLAGE INFO	
17-005 & 17-041	DETOUR - DETOUR SCH MC CORMACK VILLAGE	17-050 17-050	69,738,632	37,0148	6.1500	2.7546	1.8500	NONE	0.2000	2.7397	0.4976	6.0000	2.9800	18,0000	12,1500	40,9719	DETOUR	SEE ALSO DETOUR VLLAGE INFO	
17-006	DRUMMOND IBL - DETOUR SCH	17-050	143,600,244	38,4706	6.1500	2.7546	1.6500	2.8743	0.2000	2.7397	NONE	6.0000	2.9800	18,0000	12,1500	43,3488	DRUMMOND IBL		
17-007	HULBERT - TAHQUA SCH	49-040	12,394,975	42,1841	6.1500	2.7546	1.6500	5.4688	0.2000	2.7397	NONE	6.0000	1.9000	17,9424	44,8055	31,9924	HULBERT	SCH MILLS LEVIED IN SUMMER AND 10 MILLS IN SPEC POLICE DIST	
17-008	KIRKROBS	17-110	56,623,332	47,1148	6.1500	2.7546	1.6500	5.4676	0.2000	2.7397	0.4976	6.0000	3.9500	18,0000	12,1500	47,3395	KIRKROBS		
17-009	SEE SPECIAL NOTE BELOW KIRKROBS CONTR. - RUDYARD SCH PROFOND - PROFOND SCH	17-090	68,151,062	44,8623	6.1500	2.7546	1.6500	4.9310	0.2000	2.7397	0.4976	6.0000	5.7300	18,0000	12,1500	48,6529	PICKFORD		
17-010	RABER - DETOUR SCH -PICKFORD SCH **** -LES CHIEN SCH	17-050 17-090 49-040	18,702,335 16,420,147 87,535	40,1587 43,5087 42,0087	6.1500 6.1500 6.1500	2.7546 2.7546 2.7546	1.6500 1.6500 1.6500	3.6390 3.6390 3.6390	0.2000 0.2000 0.2000	2.7397 2.7397 2.7397	NONE 0.4976 0.4976	6.0000 6.0000 6.0000	2.9800 1.0000	18,0000 18,0000	12,1500 12,1500	44,1133 47,2059 42,6309	RABER - DETOUR RABER - PICKFORD RABER - LES CHIEN		
17-011	RUDYARD - RUDYARD SCH	17-110	51,865,371	45,6948	6.1500	2.7546	1.6500	6.4006	0.2000	2.7397	0.4976	6.0000	3.8500	18,0000	12,1500	48,2425	RUDYARD	WATER & SEWER SPEC ASSESSMENT DIST	
17-012	SOO - SAULT SCH	17-010	137,420,605	39,4531	6.1500	2.7546	1.6500	NONE	0.2000	2.7397	0.4976	6.0000	2.3200	18,0000	12,1500	40,3119	SOO		
17-013	SUGAR IBL - SAULT SCH	17-010	50,638,714	48,4412	6.1500	2.7546	1.6500	8.9021	0.2000	2.7397	0.4976	6.0000	2.3200	18,0000	12,1500	49,2740	SUGAR ISLAND		
17-014	SUPERIOR - BRIMLEY SCH	17-140	58,646,942	40,3148	6.1500	2.7546	1.6500	NONE	0.2000	2.7397	0.4976	6.0000	2.9000	18,0000	12,1500	40,8919	SUPERIOR		
17-015	TROUT LAKE - RUDYARD SCH	17-110	35,227,249	42,2848	6.1500	2.7546	1.6500	0.6500	0.2000	2.7397	0.4976	6.0000	3.8500	18,0000	12,1500	42,4919	TROUT LAKE		
17-016	WHITFISH - WHITFISH SCH	17-180	89,882,410	40,8975	6.1500	2.7546	1.6500	3.1340	0.2000	2.7397	NONE	6.0000	1.2500	17,9681	41,8464	12,1600	WHITFISH	2 MILLS LEVIED STRAITS EMS	
17-041	DETOUR VLLAGE - DETOUR SCH	17-041	23,414,819	43,8285	6.1500	2.7546	8.8944	1.8500	0.2000	2.7397	NONE	6.0000	2.9800	18,0000	49,1597	20,8344	DETOUR VLLAGE		
17-051	CITY OF SS MARIE **** -SAULT SCH	17-010	312,311,279	61,4919	6.1500	2.7546	16,7298	6.9038	0.2000	2.7397	0.4976	6.0000	2.3200	18,0000	62,2955	45,9458	CITY OF SS MARIE		
TOTAL TAXABLE VALUE			1,326,557,410																

\*\*\*\*\*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.