



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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Bulletin No. 13 of 2021
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Property Tax and Equalization Calendar for 2022
Updated December 14, 2021

TO: Equalization Directors and Assessors
FROM: State Tax Commission
SUBJECT: Property Tax and Equalization Calendar for 2022

STATE TAX COMMISSION
2022 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR

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)
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)
December 1, 2021	Results of equalization studies should be reported to assessors of each township and city.
December 31, 2021	<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.</p>

<p>December 31, 2021 Cont.</p>	<p>Form 5277 Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n) shall be filed with the assessor of the township or city in which the personal property is located, no later than December 31 of the year in which the exempted property is no longer eligible for the Eligible Manufacturing Personal Property exemption.</p> <p>Tax Day for 2022 property taxes. MCL 211.2(2)</p>
<p>January 3, 2022 December 31 is a State Holiday January 1 is a State Holiday January 2 is a Sunday</p>	<p>Deadline for counties to file 2021 equalization studies for 2022 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. [R 209.41(5)]</p>
<p>January 10, 2022</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, 2022</p>	<p>Local units with an SEV of \$15,000,000 or Less: 2021 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 2021 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, 2022</p>	<p>Property Services Division staff reports to the State Tax Commission on the progress and quality of equalization studies for each county on preliminary Form L-4030.</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 2020 property taxes (not later than February 1). MCL 211.78f(1)</p>
<p>February 14, 2022</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>The governing body may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the State Treasurer before February 15. Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement before February 15. If statements</p>

<p>February 14, 2022 Cont.</p>	<p>are not mailed by December 31, the local unit may not impose the 3% late penalty charge.</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>February 15, 2022</p>	<p>STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)</p>
<p>February 18, 2022 February 21 is a State Holiday February 20 is a Sunday February 19 is a Saturday</p>	<p>Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2022, 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, 2022</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>February 22, 2022 February 20 is a Sunday February 21 is a State Holiday</p>	<p>Form 632 2021 Personal Property Statement 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 to file the statement to claim the exemption for Eligible Personal Property - Form 5076 Small Business Property Tax Exemption Claim Under MCL 211.9o for any taxpayer that did not file for or was not granted the exemption in 2019. See the Guide to Small Business Taxpayer Exemption for more information. MCL 211.9o(2)</p> <p>Deadline for taxpayer to file Form 3711 Report of Heavy Earth Moving Equipment Claimed as Exempt Inventory if a claim of exemption is being made for heavy earth moving equipment. STC Bulletin 4 of 2001; MCL 211.19(2)</p> <p><i>Form 5278 Eligible Manufacturing Personal Property Tax Exemption Claim, Personal Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document) 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 2022.</i></p>
<p>February 28, 2022</p>	<p>Deadline for municipalities to report inaccurate 2021 commercial personal property and industrial personal property taxable values on Form 5651 Correction of 2021 Personal Property Taxable Values Used for 2021 Personal Property Tax Reimbursement Calculations to the county equalization director (by February 28). MCL 123.1358(5)(e)</p>

<p>February 28, 2022 Cont.</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 2021 property taxes. MCL 211.78a</p>
<p>March 1, 2022</p>	<p>Properties with delinquent 2020 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>2020 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 Treasurer commences settlement with local unit treasurers. MCL 211.55</p> <p>County Property Tax Administration Fee of 4% added to unpaid 2020 taxes and interest at 1% per month. MCL 211.78a(3)</p> <p>Local units to turn over 2021 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>March 7, 2022</p>	<p>The 2022 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24</p>
<p>March 8, 2022</p>	<p>The assessor/supervisor shall submit the 2022 certified assessment roll to the Board of Review (BOR) (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 BOR may vary according to Charter provisions.</p>
<p>March 14, 2022</p>	<p>The BOR 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 BOR 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)</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>March 31, 2022</p>	<p>Deadline for municipalities to report any errors identified in the 2021 personal property tax reimbursements on Form 5654 <i>Correction of School Millage Rates or Other Errors for the 2021 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 2021 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1345(e), (o), and (z)</p> <p>Deadline for county equalization directors to report any corrected 2021 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2021 Personal Property Taxable Values Used for the 2021 Personal Property Tax Reimbursement Calculation</i> to the Department of Treasury (by March 31). The 2021 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2021. MCL 123.1358(5)(e)</p> <p>Last day to pay all forfeited 2019 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2018 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k</p>
<p>April 1, 2022</p>	<p>Assessors are required to annually provide information from any Form 5278 Eligible Manufacturing Personal Property Tax Exemption Claim, Personal Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document) 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>District or ISD must reach agreement for summer tax collection with township or city, or county if there is a summer school levy. MCL 380.1613(2)</p> <p>Not later than April 1, local unit treasurers make final adjustment and delivery of the total amount of tax collections on hand. MCL 211.43(3)(c)</p> <p>Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2)</p>
<p>April 4, 2022</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>April 6, 2022</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>April 6, 2022 Cont.</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>2022 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 Administrative Rule: R 209.26(6a), (6b)). Form 607 (L-4022) <u>must</u> be signed by the assessor of record.</p>
<p>April 12, 2022</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>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</i> prescribed and furnished by the STC immediately after adoption.</p>
<p>April 15, 2022</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 2021 assessment year. MCL 211.1057(4)</p> <p>Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)</p>
<p>April 18, 2022</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>Equalization Director submits separate Form 4626 <i>Assessing Officers Report of Taxable Values as of State Equalization</i> for each unit in the county with the STC no later than the third Monday in April.</p> <p>Allocation Board meets and receives budgets. (on or before the third Monday in April each year) MCL 211.210</p>
<p>April 29, 2022 May 1 is a Sunday</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.</p> <p>Final day for completion of delinquent tax rolls. MCL 211.57(1)</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, 2022</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 millage rate comparison reports on the Personal Property Tax Reimbursements website (not later than May 1). MCL 123.1353(5)</p>

<p>May 2, 2022</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 9, 2022</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 13, 2022 May 14 is a Saturday May 15 is a Sunday</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 15, 2022</p>	<p>Deadline for assessors to report the current year taxable value of commercial personal property and industrial personal property as of May 10, 2022 to the county equalization director (not later than May 15). MCL 123.1353(3)</p>
<p>May 20, 2022</p>	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority: For underpayment of the current 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 23, 2022</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 27, 2022</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>May 31, 2022</p>	<p>Deadline for county equalization directors to report the 2022 taxable value of commercial personal property and industrial personal property for each municipality in the county on the Personal Property Summary Report (PPSR) to the Department of Treasury (not later than May 31). The 2022 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2022. 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>

<p>June 1, 2022</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; P.A. 155-157 of 2008.</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.</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>Last day to send the first notice to all properties that are delinquent on 2020 taxes. MCL 211.78b</p> <p>No later than June 1, the County Treasurer delivers to the State Treasurer a statement listing the total amount of state education tax (SET) not returned delinquent, collected by the County Treasurer, and collected and remitted to the County Treasurer by each city or township treasurer, also a statement for the county and for each city or township of the number of parcels from which the SET was collected, the number of parcels for which SET was billed, and the total amount retained by the County Treasurer and by the City or Township Treasurer. MCL 211.905b(12)</p>
<p>June 6, 2022</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) 2022 Millage Reduction Fraction Computation 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, 2022 Complete Millage Reduction Fraction Computation 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 6, 2022 Cont.</p>	<p>The Department of Treasury shall rescind for the 2021 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 7, 2022</p>	<p>Deadline for county equalization directors to compile and report the 2022 taxable value of commercial personal property and industrial personal property for each municipality levying a millage in more than one county on the Personal Property Inter-County Summary Report (PPSR-IC) to the Department of Treasury (not later than June 7).</p> <p>The 2022 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2022. MCL 123.1353(3)</p>
<p>June 13, 2022</p>	<p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216</p>
<p>June 15, 2022</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 and Air Pollution Control PA 451 of 1994 Part 59 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received on or after June 16 shall be considered by the Commission contingent upon staff availability.</p> <p>Deadline for the assessor's report to the STC on the status of each Neighborhood "homestead" Exemption granted under the Neighborhood Enterprise Zone Act. MCL 207.786(2)</p> <p>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2022 forfeitures. MCL 211.78h(1)</p>
<p>June 27, 2022</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 30, 2022</p>	<p>County Treasurer to spread summer SET and County Allocated and Prepare Tax Roll MCL 211.905b(6)(b). Not later than June 30, the county treasurer or the state treasurer shall spread the millage levied against the assessment roll and prepare the tax roll.</p>

<p>June 30, 2022 Cont.</p>	<p>Deadline for County Equalization Director to file Interim Status Report of the ongoing study for the current year. [R 209.41(4)]</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>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>July 1, 2022</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 5, 2022</p>	<p>Deadline for governmental agencies to exercise the right of refusal for 2022 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)</p>
<p>July 19, 2022</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>August 1, 2022 July 31 is a Sunday</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>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>Deadline for eligible local school districts and intermediate school districts to file Form 5451 <i>2022 School District and Intermediate School District (ISD) Debt Millage Rate for the 2022 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for local school districts to file Form 5609 <i>2022 Hold Harmless Millage Rate for the 2022 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)</p>

<p>August 1, 2022 Cont.</p>	<p>Deadline for a county, township, village, city, or local authority to file Form 5608 <i>Portion of 2021 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 2022 Personal Property Tax Reimbursement Calculations</i> (by August 1). MCL 123.1358(4)</p>
<p>August 15, 2022</p>	<p>Deadline to certify 2022 essential services assessment statement and electronically submit essential services assessment in full to the Department of Treasury without late payment penalty. MCL 211.1057</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, 2022</p>	<p>Last day to send second notice by first class mail to all properties that are delinquent on 2020 taxes. MCL 211.78c</p>
<p>September 14, 2022</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 of deferral period for summer property tax levies, if the deferral for qualified taxpayers. MCL 211.51(7)</p>
<p>September 15, 2022</p>	<p>Deadline to amend a previously certified 2022 essential services assessment statement. MCL 211.2057</p>
<p>September 30, 2022</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)</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, 2022</p>	<p>County Treasurer adds \$15 for each parcel of property for which the 2020 real property taxes remain unpaid. MCL 211.78d</p>
<p>October 17, 2022 October 15 is a Saturday October 16 is a Sunday</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>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, 2022</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, 2022</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, Commercial Facilities PA 255 of 1978 and Industrial Facilities PA 198 of 1974 tax exemption applications to the State Tax Commission.</p> <p>Note: Applications for the above exemption programs received after November 1 shall be considered by the Commission contingent upon staff availability.</p>
<p>November 1, 2022</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 4, 2022 November 5 is a Saturday</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, 2022</p>	<p>Form 600 (L-4016) Supplemental Special Assessment Report, due to the STC.</p>
<p>November 28, 2022</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, 2022</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, 2022</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>2022 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 Treasurer delivers to Township Supervisor a signed statement of approval of the bond and the Township Supervisor delivers the tax roll to the Township Treasurer.</p> <p>Results of equalization studies should be reported to assessors of each township and city.</p> <p>County Equalization Director submits apportionment millage report to the STC. MCL 207.12</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 13, 2022</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 30, 2022 December 31 is a Saturday</p>	<p>The Department of Treasury may appeal the 2022 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)</p>

<p>December 31, 2022</p>	<p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640). MCL 211.7cc(5)</p> <p>Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. (MCL 211.7cc(5)</p> <p>All taxes due and liens are canceled for otherwise unsold 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>2022 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>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.</p> <p>Tax Day for 2023 property taxes. MCL 211.2(2)</p>
<p>January 3, 2023 December 31 is a Saturday January 1, 2023 is a Sunday January 2, 2023 is a State Holiday</p>	<p>Deadline for counties to file 2022 equalization studies for 2023 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. [R 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.

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Page 1

03/02/2022 02:33PM

Statement of acreage and valuation in the year 2022 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	73,867,600	73,867,600	1,566,800	1,566,800	75,434,400	75,434,400
Bruce Township	35,234.85	102,665,300	102,665,300	2,833,300	2,833,300	105,498,600	105,498,600
Chippewa Township	5,129.88	10,238,600	10,238,600	2,194,700	2,194,700	12,433,300	12,433,300
Dalfer Township	15,976.55	44,934,200	44,934,200	6,380,300	6,380,300	51,314,500	51,314,500
Delour Township	12,016.36	80,840,500	80,840,500	2,935,200	2,935,200	83,775,700	83,775,700
Drummond Township	11,883.43	175,535,300	175,535,300	2,648,700	2,648,700	178,184,000	178,184,000
Hulbert Township	12,263.15	16,648,300	16,648,300	1,155,500	1,155,500	17,803,800	17,803,800
Kimross Township	9,211.82	56,460,100	56,460,100	4,348,600	4,348,600	60,808,700	60,808,700
Pickford Township	33,648.66	69,262,100	69,262,100	8,371,400	8,371,400	77,633,500	77,633,500
Raber Township	28,266.45	42,382,100	42,382,100	1,380,400	1,380,400	43,762,500	43,762,500
Totals for County							

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF Chippewa County.

Sault Ste. Marie Michigan, _____

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land in each township and city in the County of Chippewa and of the value of the real property and of the personal property in each township and city in said county as assessed in the year 2022 and of the aggregate valuation of the real property and personal property in each township and city in said county as equalized by the Board of Commissioners of said county on the 14th day of April 2022, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. 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.

Dated at 4:00 PM this 14th day of April

Page 1, Personal and Real Totals
Director of County Tax or Equalization Department: Daniel Ranta
Chairperson of Board of Commissioners: Jim Madis
Clerk of Board of Commissioners: Shirley Wilford

Chippewa

COUNTY

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

Page 2 of 6

L-4024
Page 1

Statement of acreage and valuation in the year 2022 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed (Col. 1)	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Property Valuations	
		Assessed Valuations (Col. 2)	Equalized Valuations (Col. 3)	Assessed Valuations (Col. 4)	Equalized Valuations (Col. 5)	Assessed Valuations (Col. 6)	Equalized Valuations (Col. 7)
Rudyard Township	36,568.81	56,595,300	56,595,300	6,826,800	6,826,800	63,422,100	63,422,100
Sault Sainte Marie City	0	361,022,100	361,022,100	22,470,100	22,470,100	383,492,200	383,492,200
Soo Township	22,144.78	142,064,800	142,064,800	6,833,500	6,833,500	148,898,300	148,898,300
Sugar Island Township	12,075.24	55,257,400	55,257,400	970,900	970,900	56,228,300	56,228,300
Superior Township	13,062.84	61,290,700	61,290,700	4,563,500	4,563,500	65,854,200	65,854,200
Trout Lake Township	5,917.59	36,520,200	36,520,200	3,182,500	3,182,500	39,702,700	39,702,700
Whitefish Township	27,276.67	94,773,700	94,773,700	1,576,000	1,576,000	96,349,700	96,349,700
Totals for County	284,928.16	1,480,358,300	1,480,358,300	80,238,200	80,238,200	1,560,596,500	1,560,596,500

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF Chippewa County,
Sault Ste. Marie, Michigan.

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land in each township and city in the County of Chippewa and of the value of the real property and of the personal property in each township and city in said county as assessed in the year 2022 and of the aggregate valuation of the real property and personal property in each township and city in said county as equalized by the Board of Commissioners of said county on the 14th day of April 2022 at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. 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.

Dated at 4:00 pm this 14th day of April

Dulcie Rosta
Director of County Tax or Equalization Department

Jim McD
Chairperson of Board of Commissioners

Willie Wilkins
Clerk of Board of Commissioners

Equalized Valuations - REAL

Chippewa

COUNTY

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

Page 3 of 6

L-4024
Page 2

Statement of acreage and valuation in the year 2022 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		429,300		73,438,300			73,867,600
Bruce Township	15,570,100	2,883,500		84,211,700			102,665,300
Chippewa Township		1,127,500		9,111,100			10,238,600
Dafer Township	5,816,800	4,459,300	1,068,300	33,589,800			44,934,200
Detour Township		2,603,500	1,506,500	76,730,500			80,840,500
Drummond Township		9,278,800	2,183,200	164,073,300			175,535,300
Halbert Township		438,500		16,209,800			16,648,300
Kinross Township	939,000	5,891,500	3,281,700	46,347,900			56,460,100
Pickford Township	10,120,700	3,558,700	362,000	55,220,700			69,262,100
Raber Township	2,441,400	1,780,800		38,159,900			42,382,100
Totals for County							

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF Chippewa County,
Sault Ste. Marie, Michigan, _____

WE HEREBY CERTIFY that the foregoing is a true statement of the equalized valuations of real property classifications in each township and city in the County of Chippewa in the year 2022, as determined by the Board of Commissioners of said county on the 14th day of April 2022, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. 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.

Dated at 4:00 pm this 14th day of April, 2022

Page 2, Real Property Equalized

Drew Rante
Director of County Tax or Equalization Department

Jim MaD
Chairman of Board of Commissioners

Samuel Williams
Clerk of Board of Commissioners

Chippewa

COUNTY

Equalized Valuations - REAL

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

Statement of acreage and valuation in the year 2022 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
Rudyard Township	9,700,300	3,405,300		43,489,700			56,595,300
Sault Sainte Marie City		133,881,600	16,711,600	210,428,900			361,022,100
Soo Township	2,816,500	17,911,300	2,932,000	118,405,000			142,064,800
Sugar Island Township		746,400		54,511,000			55,257,400
Superior Township	2,946,800	10,097,000		48,246,900			61,290,700
Trout Lake Township		1,699,100		34,821,100			36,520,200
Whitefish Township		4,415,600		90,358,100			94,773,700
Totals for County	50,351,600	204,607,700	28,045,300	1,197,353,700	0	0	1,480,358,300

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF Chippewa County,

Sault Ste. Marie, Michigan,

WE HEREBY CERTIFY that the foregoing is a true statement of the equalized valuations of real property classifications in each township and city in the County of Chippewa in the year 2022 as determined by the Board of Commissioners of said county on the 14th day of April 2022 at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. 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.

Dated at 4:00 pm this 14th day of April 2022

Director of County Tax or Equalization Department

Chairperson of Board of Commissioners

Clerk of Board of Commissioners

Drew Foster
Jim McD
Stacy Walker

Chippewa

COUNTY

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

Assessed Valuations - Real

Statement of acreage and valuation in the year 2022 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		429,300		73,438,300			73,867,600
Bruce Township	15,570,100	2,883,500		84,211,700			102,665,300
Chippewa Township		1,127,500		9,111,100			10,238,600
Dalfer Township	5,816,800	4,459,300	1,068,300	33,589,800			44,934,200
Declou Township		2,603,500	1,506,500	76,730,500			80,840,500
Drummond Township		9,278,800	2,183,200	164,073,300			175,535,300
Hubert Township		438,500		16,209,800			16,648,300
Kinross Township	939,000	5,891,500	3,281,700	46,347,900			56,460,100
Pickford Township	10,120,700	3,558,700	362,000	55,220,700			69,262,100
Raber Township	2,441,400	1,780,800		38,159,900			42,382,100
Totals for County							

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF

Chippewa
Sault Ste. Marie Michigan, _____ County.

WE HEREBY CERTIFY that the foregoing is a true statement of the assessed valuations of real property classifications in each township and city in the County of Chippewa in the year 2022 as determined by the Board of Commissioners of said county on the 14th day of April 2022 at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. 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. 196 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.

Dated at 4:00 pm this 14th day of April, 2022

Page 3, Real Property Assessed

Dore Rante
Director of County Tax or Equalization Department

Jim Matz
Chairperson of Board of Commissioners

John D. Maloney
Clerk of Board of Commissioners

Chippewa

COUNTY

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

Assessed Valuations - Real

Page 6 of 6

L-4024
Page 3

Statement of acreage and valuation in the year 2022 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
Rudyard Township	9,700,300	3,405,300		43,489,700			56,595,300
Sault Sainte Marie City		133,881,600	16,711,600	210,428,900			361,022,100
Soo Township	2,816,500	17,911,300	2,932,000	118,405,000			142,064,800
Sugar Island Township		746,400		54,511,000			55,257,400
Superior Township	2,946,800	10,097,000		48,246,900			61,290,700
Trout Lake Township		1,699,100		34,821,100			36,520,200
Whitefish Township		4,415,600		90,358,100			94,773,700
Totals for County	50,351,600	204,607,700	28,045,300	1,197,353,700	0	0	1,480,358,300

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF

Chippewa
Sault Ste. Marie Michigan

County,

WE HEREBY CERTIFY that the foregoing is a true statement of the assessed valuations of real property classifications in each township and city in the County of Chippewa in the year 2022, as determined by the Board of Commissioners of said county on the 14th day of April 2022 at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. 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. 395 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated at 4:00 pm this 14th day of April 2022

Julius Rantz
Director of County Tax or Equalization Department

Jim Ward
Chairperson of Board of Commissioners

Arthur Hallgren
Clerk of Board of Commissioners

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: 2022
DATE: 31-May-22
FORM: L-4028
CPI: 1.033

LUCE, MACKINAC & SCHOOLCRAFT
EQUALIZATION DIRECTORS

TAXING UNITS IN COUNTY
CHIPPEWA COUNTY TREASURER

CODE NUMBER	TAXING UNIT	2021 TAXABLE VALUE	2022 TAXABLE VALUE	LOSSES TAXABLE VALUE	ADDITIONS TAXABLE VALUE	CURRENT MILLAGE REDUCTION FRACTION HEADLEE****	TRUTH IN TAXATION FRACTION BTRF	TRUTH IN ASSESSING FRACTION
TOWNSHIPS:								
17-001	BAY MILLS	80,133,371	62,866,573	184,200	735,164	0.9999	0.9680	1.00000
17-002	BRUCE	80,539,578	84,673,524	496,355	934,950	0.9874	0.9559	1.00000
17-003	CHIPPEWA	10,679,421	11,025,583	185,494	380,300	1.0000	0.9858	1.00000
17-004	DAFTER	43,059,471	43,843,631	1,003,988	920,586	1.0000	0.9798	1.00000
17-005	DETOUR	61,101,292	65,332,923	385,126	1,458,200	0.9819	0.9506	1.00000
17-006	DRUMMOND ISL	127,410,685	135,190,190	606,832	1,246,576	0.9779	0.9467	1.00000
17-007	HULBERT	11,393,367	11,774,812	2,100	26,000	1.0000	0.9696	1.00000
17-008	KINROSS	51,455,022	53,163,927	1,071,875	1,054,400	0.9988	0.9689	1.00000
17-009	PICKFORD	62,292,210	64,586,595	487,038	694,499	0.9993	0.9673	1.00000
17-010	RABER	31,364,657	32,743,588	32,613	329,705	0.9985	0.9666	1.00000
17-011	RUDYARD	46,859,803	48,959,305	461,492	726,500	0.9937	0.9620	1.00000
17-012	SOO	125,543,001	131,143,507	826,147	2,626,379	1.0000	0.9720	1.00000
17-013	SUGAR ISLAND	45,357,626	47,596,413	74,155	353,297	0.9902	0.9585	1.00000
17-014	SUPERIOR	50,086,039	53,858,915	328,450	2,259,343	0.9961	0.9643	1.00000
17-015	TROUT LAKE	32,128,211	33,498,796	299,014	494,700	0.9962	0.9644	1.00000
17-016	WHITEFISH	74,645,146	78,410,273	878,908	1,695,721	0.9933	0.9616	1.00000
CITIES & VILLAGES:								
17-041	DETOUR VLG*	20,147,688	21,838,344	124,900	845,500	0.9853	0.9538	1.00000
17-051	CITY OF SOO	290,903,731	300,138,801	4,794,182	3,089,679	0.9950	0.9632	1.00000
COUNTY:								
17-000	CHIPPEWA CO.	1,204,952,631	1,258,607,156	11,917,969	19,025,999	0.9942	0.9624	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	231,299,902	242,276,964	979,354	2,954,553	0.9941	0.9624
17050	DETOUR	131,311,518	141,037,498	177,629	2,054,118	0.9747	0.9435
17090	PICKFORD***	28,505,236	29,722,084	198,205	404,700	I/C	I/C
17110	RUDYARD***	62,855,797	65,887,199	432,100	1,118,000	I/C	I/C
17140	BRIMLEY	66,100,904	70,228,168	123,290	2,598,100	1.0000	0.9756
17160	WHITEFISH	55,728,677	59,239,706	103,800	1,328,300	0.9922	0.9605
48040	TAHQAMENON***	8,168,851	8,463,327	0	11,000	I/C	I/C
49040	LES CHENEAX***	1,480	1,528	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	566,779,667	588,368,079	6,899,388	7,795,791	N/A	N/A
17050	DETOUR	204,825,122	217,622,757	999,658	2,900,481	N/A	N/A
17090	PICKFORD**	79,365,548	82,247,461	513,951	939,099	N/A	N/A
17110	RUDYARD**	137,227,452	142,607,973	1,854,154	2,305,900	N/A	N/A
17140	BRIMLEY	130,624,915	137,481,373	789,810	3,463,007	N/A	N/A
17160	WHITEFISH	74,645,146	78,410,273	878,908	1,695,721	N/A	N/A
48040	TAHQAMENON**	11,393,367	11,774,812	2,100	26,000	N/A	N/A
49040	LES CHENEAX**	91,414	94,428	0	0	N/A	N/A
17000	EUP ISD ***	1,204,952,631	1,258,607,156	11,917,696	19,025,999	0.9942	0.9624
SUPERIOR DISTRICT LIBRARY****		914,111,787	950,704,886	10,037,303	14,503,797	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 TAHQUAMENON AREA SCHOOL DISTRICT OF SCHOOLCRAFT COUNTY

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

CERTIFIED BY:

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 2022. 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.)
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	0	410,261	0	60,689,512	0	0	61,099,773
Bruce	11,222,329	2,419,038	0	68,198,857	0	0	81,840,224
Chippewa	0	1,081,533	0	7,749,350	0	0	8,830,883
Dafer	3,751,280	3,927,718	987,390	28,796,943	0	0	37,463,331
Detour	0	2,290,378	1,473,089	58,634,256	0	0	62,397,723
Drummond	0	6,468,602	1,781,580	124,291,308	0	0	132,541,490
Hulbert	0	369,774	0	10,249,538	0	0	10,619,312
Kinross	518,995	5,266,100	2,879,133	40,151,099	0	0	48,815,327
Pickford	6,855,924	3,074,996	292,548	45,991,727	0	0	56,215,195
Raber	1,775,704	1,278,408	0	28,309,076	0	0	31,363,188
Rudyard	7,251,598	2,975,252	0	31,905,655	0	0	42,132,505
Soo	2,166,787	16,730,563	2,061,073	103,351,584	0	0	124,310,007
Sugar Island	0	603,899	0	46,021,614	0	0	46,625,513
Superior	1,866,765	9,657,520	0	37,768,630	0	0	49,292,915
Trout Lake	0	1,524,841	0	28,791,455	0	0	30,316,296
Whitefish	0	3,939,339	0	72,894,934	0	0	76,834,273
Sault Sainte Marie	0	86,177,741	14,015,528	177,475,232	0	0	277,668,501
Total for County	35,409,382	148,195,963	23,490,341	971,270,770	0	0	1,178,366,456

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 2022. File this form with the State Tax Commission on or before the fourth Monday in June.

Township or City	(Col. 8) Agricultural	(Col. 9) Commercial	(Col. 10) Industrial	(Col. 11) Residential	(Col. 12) Utility	(Col. 13) Total Personal Property
Bay Mills	0	278,600	0	0	1,288,200	1,566,800
Bruce	0	59,100	0	0	2,774,200	2,833,300
Chippewa	0	9,500	0	0	2,185,200	2,194,700
Dafer	0	900,600	7,900	0	5,471,800	6,380,300
Detroit	0	205,900	103,900	0	2,625,400	2,935,200
Drummond	0	810,900	27,800	0	1,810,000	2,648,700
Hulbert	0	0	0	0	1,155,500	1,155,500
Kinross	0	1,187,300	514,100	0	2,647,200	4,348,600
Pickford	0	342,400	3,571,000	0	4,458,000	8,371,400
Raber	0	214,700	0	0	1,168,700	1,380,400
Rudyard	0	588,700	0	0	6,238,100	6,826,800
Soo	0	2,317,000	400,500	0	4,116,000	6,833,500
Sugar Island	0	10,900	0	0	960,000	970,900
Superior	0	673,200	0	0	3,892,800	4,566,000
Trout Lake	0	151,800	0	0	3,030,700	3,182,500
Whitefish	0	394,600	0	0	1,181,400	1,576,000
Sault Sainte Marie	0	12,717,000	1,451,000	0	8,302,100	22,470,100
Total for County	0	20,859,200	6,076,200	0	53,305,300	80,240,700

Taxable Valuations, Chippewa County

L-4046

Statement of taxable valuation in the year 2022. 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	62,666,573	27,565,529	278,600	0	34,822,444
Bruce	84,673,524	64,188,521	59,100	0	20,425,903
Chippewa	11,025,583	3,280,949	9,500	0	7,735,134
Daffer	43,843,631	27,792,187	900,600	7,900	15,142,944
Detour	65,332,923	24,158,136	205,900	103,900	40,864,987
Drummond	135,190,190	42,452,151	810,900	27,800	91,899,339
Hulbert	11,774,812	3,227,490	0	0	8,547,322
Kinross	53,163,927	27,434,352	1,187,300	514,100	24,028,175
Pickford	64,586,595	39,420,152	342,400	3,571,000	21,253,043
Raber	32,743,588	16,109,589	211,700	0	16,422,299
Rudyard	48,959,305	28,887,982	588,700	0	19,482,623
Soo	131,143,507	84,164,151	2,317,000	400,500	44,261,856
Sugar Island	47,596,413	20,536,217	10,900	0	27,049,296
Superior	53,858,915	28,733,464	673,200	0	24,452,251
Trout Lake	33,498,796	11,380,117	151,800	0	21,966,879
Whitefish	78,410,273	18,451,827	394,600	0	59,563,846
Sault Sainte Marie	300,138,601	141,621,458	12,717,000	1,451,000	144,349,143
Totals for County	1,258,607,156	609,404,272	20,859,200	6,076,200	622,267,484

Print or Type Name of County Equalization Director	Signature	Date
		08/04/2022

CHIPPEWA COUNTY
2022 EQUALIZATION

Revised 3/11/2022

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 2022.

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	47.23	1.05865	N/C	N/A	46.90	1.06610	N/C	N/A	N/C	N/A	50.00	1.00000
BRUCE TOWNSHIP	47.81	1.04551	49.93	1.00140	N/C	N/A	46.13	1.08389	N/C	N/A	N/C	N/A	50.00	1.00000
CHIPPEWA TOWNSHIP	N/C	N/A	49.73	1.00543	N/C	N/A	47.54	1.05175	N/C	N/A	N/C	N/A	50.00	1.00000
DAFTER TOWNSHIP	52.64	0.94985	48.92	1.02208	49.24	1.01543	46.09	1.08483	N/C	N/A	N/C	N/A	50.00	1.00000
DE TOUR TOWNSHIP	N/C	N/A	49.68	1.00644	47.69	1.04844	48.55	1.02987	N/C	N/A	N/C	N/A	50.00	1.00000
DRUMMOND ISLAND	N/C	N/A	48.81	1.02438	48.59	1.02902	46.71	1.07043	N/C	N/A	N/C	N/A	50.00	1.00000
HUBERT TOWNSHIP	N/C	N/A	50.36	0.99285	N/C	N/A	42.66	1.17206	N/C	N/A	N/C	N/A	50.00	1.00000
KINROSS CHARTER TOWNSHIP	47.54	1.05175	46.84	1.06746	50.24	0.99522	47.46	1.05352	N/C	N/A	N/C	N/A	50.00	1.00000
PICKFORD TOWNSHIP	42.91	1.16523	46.51	1.07504	N/C	N/A	47.49	1.05285	N/C	N/A	N/C	N/A	50.00	1.00000
RABER TOWNSHIP	51.29	0.97485	46.53	1.07458	N/C	N/A	51.20	0.97656	N/C	N/A	N/C	N/A	50.00	1.00000
RUDYARD TOWNSHIP	49.28	1.01461	48.47	1.03157	N/C	N/A	42.10	1.18765	N/C	N/A	N/C	N/A	50.00	1.00000
SOO TOWNSHIP	50.15	0.99701	48.59	1.02902	48.75	1.02564	45.06	1.10963	N/C	N/A	N/C	N/A	50.00	1.00000
SUGAR ISLAND TOWNSHIP	N/C	N/A	50.27	0.99463	N/C	N/A	47.87	1.04450	N/C	N/A	N/C	N/A	50.00	1.00000
SUPERIOR TOWNSHIP	45.83	1.09099	50.48	0.99049	N/C	N/A	47.62	1.04998	N/C	N/A	N/C	N/A	50.00	1.00000
TROUT LAKE TOWNSHIP	N/C	N/A	48.00	1.04167	N/C	N/A	45.78	1.09218	N/C	N/A	N/C	N/A	50.00	1.00000
WHITEFISH TOWNSHIP	N/C	N/A	49.17	1.01688	N/C	N/A	50.04	0.99920	N/C	N/A	N/C	N/A	50.00	1.00000
SAULT SAINTE MARIE	N/C	N/A	48.39	1.03327	47.86	1.04471	46.78	1.06883	N/C	N/A	N/C	N/A	50.00	1.00000

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT

CHIPPEWA COUNTY BOARD OF COMMISSIONERS

2022
FINAL

MILLAGE REPORT

2022

5-Dnc-22

UNIT NUMBER	UNIT NAME SCHOOL DISTRICT	SCHOOL DIST CODE	2022 TAXABLE VALUE	2022 TOTAL MILLAGE	COUNTY		LOCAL UNITS		SD		SUPERIOR DISTRICT LIBRARY	STATE ED TAX DEBT ALL PAY	LOCAL SCHOOL DEBT & SENIOR FUND ALL PAY	LOCAL SCHOOL OPERATING APPLICABLE FROM BELOW	2022 TOTAL TAX RATE		2022 SUMMER TAX RATE		2022 WINTER TAX RATE		UNIT NAME	COMMENTS: SPEC ASSMT DIST
					ALOC	VOTED	ALOC	VOTED	ALOC	VOTED					ALOC	VOTED	Prior to Applicable From Below	Prior to Applicable From Below	Prior to Applicable From Below	Prior to Applicable From Below		
17-001	DAY MILLS - BRIMLEY SCH	17-140	62,565,573	39,6648	6.1143	2.7546	1.6496	NONE	0.1988	2.7442	0.4976	6.0000	2,3900	18,0000	40.7591	12.1143	12.1143	28.6448			DAY MILLS	
17-002	BRUCE - SAULT SCH -PICKFORD SCH	17-010 17-090	82,582,174 2,111,350	41,9803 42.3803	6.1143	2.7546	1.6245 2.6572	2.4572	0.1988	2.7442	0.4976	6.0000	2,3200 4,5800	18,0000 18,0000	42.7112 44.9512	12.1143	12.1143	30.5959 32.8959			BRUCE -SSM PICKFORD	
17-003	CHIPPEWA - BRIMLEY SCH	17-140	11,025,583	40.3148	6.1143	2.7546	1.6500	NONE	0.1988	2.7442	0.4976	6.0000	2,8000	18,0000	40.7595	12.1143	12.1143	28.6462			CHIPPEWA	
17-004	DAFTER - SS MARIE SCH -RUDYARD SCH -BRIMLEY SCH	17-010 17-110 17-140	26,927,384 6,985,945 9,890,302	41.4948 43.6148 42.3148	6.1143	2.7546	1.6500 1.6500 2.0000	2.0000	0.1988	2.7442	0.4976	6.0000	2,3200 3,8500 2,8000	18,0000 18,0000 18,0000	42.2795 43.8095 42.7955	12.1143	12.1143	30.1652 31.6952 30.6452			DAFTER - SSM RUDYARD DAFTER - BRIM	
17-005	DETROUR - DETROUR SCH	17-050	65,332,923	37.0148	6.1143	2.7546	1.6039	0.4860	0.1988	2.7442	NONE	6.0000	2,9800	18,0000	40.8818	12.1143	12.1143	28.7675			DETROUR	SEE ALSO DETOUR VILLAGE INFO
17-006	DRUMMOND ISL - DETOUR SCH	17-050	135,190,190	39.4708	6.1143	2.7546	1.6046	2.8770	0.1988	2.7442	NONE	6.0000	2,9800	18,0000	43.2735	12.1143	12.1143	31.1522			DRUMMOND ISL	
17-007	HULBERT - TAHQUA SCH	48-040	11,774,912	42.1941	6.1143	2.7546	1.5849	5.4688	0.1988	2.7442	NONE	6.0000	1,9000	17,9424	44.7180	12.1143	12.1143	12.7613			HULBERT	SCH MILLS LEVIED IN SUMMER ADD 10 MILLS IN SPEC PALCE DIST
17-008	KIMROSS CTRN - RUDYARD SCH	17-110	53,183,927	47.1148	6.1143	2.7546	1.6480	5.4976	0.1988	2.7442	0.4976	6.0000	3,8500	18,0000	47.3051	12.1143	12.1143	35.1808			KIMROSS	
17-009	SEE SPECIAL NOTE BELOW PICKFORD - PICKFORD SCH	17-090	84,586,595	44.8823	6.1143	2.7546	1.6268	4.9310	0.1988	2.7442	0.4976	6.0000	4,5800	18,0000	47.4271	12.1143	12.1143	35.3128			PICKFORD	
17-010	PABER - DETOUR SCH -PICKFORD SCH **** - LES CHEN SCH	17-050 17-090 48-040	17,099,844 15,560,516 94,428	40.1987 43.5820 42.0087	6.1143	2.7546	1.6475 1.6475 3.6382	3.6382	0.1988	2.7442	0.4976	6.0000	2,9800 2,9800 1,2000	18,0000 18,0000 18,0000	44.0775 46.1552 42.7952	12.1143	12.1143	31.9733 34.0498 30.6809			PABER - DETOUR PABER - PICKFORD PABER - LES CHEN	
17-011	RUDYARD - RUDYARD SCH	17-110	48,959,505	45.6848	6.1143	2.7546	1.6386	6.4653	0.1988	2.7442	0.4976	6.0000	3,5500	18,0000	48.2844	12.1143	12.1143	38.1501			RUDYARD	
17-012	800 - SAULT SCH	17-010	131,143,507	39.4531	6.1143	2.7546	1.6083	NONE	0.1988	2.7442	0.4976	6.0000	2,3200	18,0000	40.2378	12.1143	12.1143	28.1235			800	WATER & SEWER SPEC ASSESSMENT DIST
17-013	SUGAR ISL - SAULT SCH	17-010	47,596,413	48.4412	6.1143	2.7546	1.6538	8.8586	0.1988	2.7442	0.4976	6.0000	2,3200	18,0000	49.1219	12.1143	12.1143	37.0076			SUGAR ISLAND	
17-014	SUPERIOR - BRIMLEY SCH	17-140	53,858,915	40.3148	6.1143	2.7546	1.5431	NONE	0.1988	2.7442	0.4976	6.0000	2,8000	18,0000	40.7528	12.1143	12.1143	28.6583			SUPERIOR	
17-015	TROUT LAKE - RUDYARD SCH	17-110	33,498,756	42.2648	6.1143	4.5546	1.5774	0.8500	0.1988	2.7442	0.4976	6.0000	3,8500	18,0000	44.1889	12.1143	12.1143	32.0728			TROUT LAKE	
17-016	WINTERISH - WINTERISH SCH	17-160	78,410,273	40.9375	6.1143	2.7546	1.5942	3.1340	0.1988	2.7442	NONE	6.0000	1,2900	18,0000	41.7901	12.1143	12.1143	29.6758			WINTERISH	
17-041	DETROUR VILLAGE - (inc TRP millage) -DETROUR SCH	17-041	20,147,588	43.8285	6.1143	2.7546	0.8844	2.0899	0.1988	2.7442	NONE	6.0000	2,9800	18,0000	48.5652	20.7987	20.7987	28.7675			DETROUR VILLAGE	SEE NOTE BELOW
17-051	CITY OF SS MARIE *** -SAULT SCH	17-010	300,138,601	61.4919	6.1143	2.7546	16.7298	6.8705	0.1988	2.7442	0.4976	6.0000	2,3200	18,0000	62.2298	45.8746	45.8746	16.3552			CITY OF SS MARIE	
TOTAL TAXABLE VALUE			1,258,807,156																			

*****IMPORTANT ADDITIONAL INFORMATION*****
 THE COUNTY ALLOCATED AND STATE EDUCATION MILLAGES ARE LEVIED IN JULY.
 THE 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.
 *****NOTE: CHIPPEWA COUNTY HAS APPROXIMATELY 50,000 ACRES WHICH ARE SUBJECT TO A COMMERCIAL FOREST ACT WHICH IS SUBJECT TO A SPECIFIC TAX RATE OF \$1.30 PER ACRE.
 NOTE: LEVY FOR DETOUR VILLAGE OPERATING PURPOSES WAS 8.9687 MILLS EACH JULY FROM 2010 THROUGH 2016 AND 8.9687 MILLS IN 2017, 2018, 2019, & 2020.
 THIS DOCUMENT PREPARED BY: DULCEE RANITA, EQUALIZATION DIRECTOR
 1/26/2022