

2019
**CHIPPEWA COUNTY
EQUALIZATION REPORT**



Carole McLean

MCAO/2

RETIRES AFTER 29 YEARS AS AN ASSESSOR.

In her career, Carole has been the Trout Lake Township Assessor for the past 26 years, and was also the Assessor for Whitefish Township and Bruce Township.

David Kauer

MCAO/2

RETIRES AFTER 25 YEARS AS AN ASSESSOR.

In his career, David was employed by Chippewa County Equalization, and was also the Assessor for Kinross Township, Raber Township, Chippewa Township, Bay Mills Township and Lakefield Township.



**CHIPPEWA COUNTY
EQUALIZATION REPORT
2019**

EQUALIZATION AND APPORTIONMENT COMMITTEE:

**CONOR EGAN, CHAIR
SCOTT SHACKLETON, MEMBER
ROBERT SAVOIE, MEMBER**

EQUALIZATION DEPARTMENT STAFF:

**SHARON H. KENNEDY, DIRECTOR
STEPHANIE COOK, APPRAISER
STACI NELSON, APPRAISER
KATIE CHIPMAN-BERGSMA DATA ENTRY
TECHNICIAN**

www.chippewacountymi.gov

2019 CHIPPEWA COUNTY EQUALIZATION REPORT
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CHIPPEWA COUNTY EQUALIZATION DEPARTMENT
COURTHOUSE
319 COURT ST
SAULT STE MARIE, MI 49783
906-635-6304

To: Conor Egan, Chair, Personnel, Equalization and Apportionment,
Transportation, Health, and Social Services Committee

From: Sharon H. Kennedy, Equalization Director

Subject: 2019 Equalization Report

Date: May 23, 2019

Attached is the **2019 Equalization Report** which contains the 2019 Equalized Values for the County as well as the County's Final Taxable Value projections.

The County's **Ad Valorem Equalized Value** grew by \$19,490,475 to \$1,366,728,575 and its **Ad Valorem Taxable Value** grew by \$11,396,688 to \$1,140,660,997. Based on a review of the past several years' sales and building permit data, and presuming no legislative actions by the State or Tax Tribunal decisions that would substantially stagnate the market and therefore reduce taxable values, in my opinion, our values will remain relatively stable and continue to increase over the next year.

Equalization of county assessments starts with the hard work of our local unit assessors: Tina Fuller, Luanne Kooiman, David Kauer, Kathy Loup, Christine Ledergerber, Howard Ledergerber, Tim Grimm, Sherry Burd, Katie Carpenter, and Carole McLean. Each of our assessors apply their knowledge and expertise to the benefit of our taxpayers by studying the real estate market and then applying the research by establishing uniform assessments for all property in the County. It is hard work, and the assessors who serve our residents are some of the best in the State.

The Equalization process is managed expertly by our hard-working Equalization Department Staff, Stephanie Cook, Staci Nelson, and Katie Chipman-Bergsma; this report is a product of their diligence and dedication.

Finally, this report is dedicated to Carole McLean and David Kauer who have recently retired after serving for many years as Assessors in several townships in the Eastern Upper Peninsula. We extend a special "thank you" to each of them for their hard work and wish them a long, wonderful, and well deserved retirement.

2019 CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS

TOWNSHIP	SUPERVISOR	ASSESSOR	CLERK	TREASURER
BAY MILLS 17-001	ROGER GRAHAM 14740 W. LAKESHORE DR BRIMLEY, MI 49715 906-437-5437 (PHONE) 906-437-5233 (FAX)	LUANNE KOOIMAN 11 WINDEMERE KINCHELOE, MI 49788 495-5756 (HOME)	MARY SWENDSEN 5030 S RANGER RD BRIMLEY, MI 49715 437-5316	DAWN RECLA 14740 W LAKESHORE DR BRIMLEY, MI 49715 437-5373 (HOME OFC) drecla@jamadots.com
BRUCE 17-002	CARL MARSH 3156 E 12 MILE RD DAFTER, MI 49724 906-635-3058 (PHONE) 906-635-0112 (FAX) brucetwp@lighthouse.net www.brucetownship.net MON WED FRI 10AM-4PM	CHRISTINE LEDERGERBER 3156 E 12 MILE RD DAFTER, MI 49724 906-248-5732 (HOME) 635-0112 (TWP FAX) christy@jamadots.com	WANDA SAWYERS 11210 S M-129 SAULT STE MARIE, MI 49783 632-8049 (HOME) 635-0112 (TWP FAX)	RUTH LAJOIE 3156 E 12 MILE RD DAFTER, MI 49724 635-3058 (TWP OFC) 635-0112 (TWP FAX)
CHIPPEWA 17-003	BRIAN MILLS 30014 W M-28 ECKERMAN, MI 49728 906-274-5319 (PHONE)	KATHY LOUP PO BOX 307 BRIMLEY, MI 49715 906-248-5201 (HOME OFFICE) kloup714@gmail.com	TAMI BESEAU 11159 S STRONGS RD ECKERMAN, MI 49728 274-5579 (HOME)	BILLIE JO JOHNSON 30014 W M-28 ECKERMAN, MI 49728 274-5442 (HOME) chiptwp@jamadots.com
DAFTER 17-004	ROBERT BROWN PO BOX 81 DAFTER, MI 49724 906-632-1579 (PHONE) 906-632-4188 (FAX) www.daftertownship.org	LUANNE KOOIMAN 11 WINDEMERE KINCHELOE, MI 49788 495-5756 (HOME)	JODY HUNTER 4171 W 10 MILE RD DAFTER, MI. 49724 440-1154 daftertownshipclerk@aol.com	KAREEN BROWN 3047 W 10 MILE RD DAFTER, MI 49724 632-8917 daftertwp@treasurer@yahoo.com
DETOUR TWP 17-005	THOMAS E LEHMAN 260 SUPERIOR ST, PO BOX 244 DETOUR VILLAGE, MI 49725 906-297-5304 (PHONE) 906-297-8670 (FAX) TUES & THURS 10-2pm	SHERRY BURD 1570 S LAKESIDE RD CEDARVILLE MI 49719 269-685-1574 906-297-5471 (TWP HALL) sherryburd@aol.com	SUSIE BAKER PO BOX 244 DETOUR VLG, MI 49725 906-297-5304 detourtownshipclerk@detourvillage.org	SHARON HAMEL PO BOX 244 DETOUR VLG, MI 49725 906-297-5304 906-297-6271 (FAX)
DETOUR VILLAGE 17-041	MURRAY FOUNTAIN PRESIDENT 260 S SUPERIOR ST, PO BOX 397 DETOUR VLG, MI 49725 www.detourcommunity.org	SHERRY BURD 1570 S LAKESIDE RD CEDARVILLE MI 49719 269-685-1574 906-297-5471 (TWP HALL) sherryburd@aol.com	MARILYN MCGUIRE PO BOX 397 DETOUR VLG, MI 49725 906-297-5471 906-297-2107 (FAX) clerk@detourvillage.org	JENNIFER POSTULA PO BOX 397 DETOUR VLG, MI 49725 297-5471 906-297-2107 (FAX) treasurer@detourvillage.org
DRUMMOND ISLAND 17-006	RANDY HARTMAN 29935 E PINE ST PO BOX 225 DRUMMOND ISL, MI 49726 493-5620 906-493-5321 (PHONE) 906-493-5404 (FAX) MON-FRI 9AM-2PM	TIM GRIMM PO BOX 225 DRUMMOND ISL, MI 49726 906-493-5321 (TWP HALL) 231-838-8054 (CELL) harbortim@gmail.com	JOLENE KEMPPAINEN PO BOX 225 DRUMMOND ISLAND, MI 49726 493-5321 (TWP OFC) 493-5404(TWP FAX) jolenek@alphacomm.net	GEORGIANNA POTTER PO BOX 225 DRUMMOND ISL, MI 49726 493-5321 (TWP OFC) / 493-5299 (HOME) 493-5404 (TWP FAX) gpotter@alphacomm.net
HULBERT 17-007	NORMA DELONG PO BOX 128 HULBERT, MI 49748 906-876-2353 (PHONE) 906-876-2562 (FAX) htsupervisor@jamadots.com	HOWARD LEDERGERBER PO BOX 128 HULBERT, MI 49748 248-5732 (HOME) or 248-2703 moremoose@hotmail.com	EARL AVERY PO BOX 191 HULBERT, MI 49748 876-2355 hulbert@jamadots.com	PATRICIA HOPPER BOX 192 HULBERT, MI 49748 876-2556 httreasurer@jamadots.com
KINROSS 17-008	JIM MOORE 4884 W CURTIS ST KINCHELOE, MI 49788 906-495-5381 (PHONE) 906-495-2913 (FAX) www.kinross.net MON-FRI 8:30A-4:30P	LUANNE KOOIMAN 4884 W CURTIS ST KINCHELOE, MI. 49788 495-5381 EXT 106 495-5144 kassessor@kinross.net	SHEILA GAINES 4884 W CURTIS ST KINCHELOE, MI. 49788 495-5381 EXT 102 495-5196 kclerk@kinross.net	KATHY NOEL 4884 W CURTIS ST KINCHELOE, MI. 49788 495-5381 EXT 105 treasurer@kinross.net

4/30/19 kncb

2019 CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS

TOWNSHIP	SUPERVISOR	ASSESSOR	CLERK	TREASURER
PICKFORD 17-009 PO BOX 456 155 E MAIN ST PICKFORD, MI 49774 906-647-3361 (PHONE) 906-647-8820 (FAX) pickfordtownship@centurytel.net MON-FRI 12 PM-4 PM	THOMAS BALL PO BOX 456 PICKFORD, MI 49774 906-647-3361 ballpickford@att.net	KATIE VANEENENAAM CARPENTER PO BOX 456 PICKFORD, MI 49774 906-647-3361 906-484-2833 (HOME) pickfordtownshipassessor@gmail.com	LINDA ROBERTS-MILLER PO BOX 456 PICKFORD, MI 49774 906-647-2213 pickfordclerk@centurytel.net	DAWNA WIGGINS PO BOX 456 PICKFORD, MI 49774 906-647-3361 906-647-8820 pickfordtownship@centurytel.net
RABER 17-010 PO BOX 261 GOETZVILLE, MI 49736 906-297-3805 (PHONE) 906-297-2139 (FAX) pwarnar15@yahoo.com	PAUL A WARNER PO BOX 480 GOETZVILLE, MI 49736 297-6507 906-322-2873 (CELL) pwarnar15@yahoo.com	TINA FULLER 7 KINCHELOE DR KINCHELOE MI 49788 906-632-5712 (WEEK DAYS) 906-360-9055 (WEEKENDS) RaberTwpAssessor@gmail.com	HILLARY GALAROWIC PO BOX 261 GOETZVILLE, MI 49736 906-440-2289 (CELL) hillaryhartman@hotmail.com	LESLIE OPOLKA PO BOX 208 GOETZVILLE, MI 49736 906-297-2509 (HOME OFFICE) LeslieOpolka@gmail.com
RUDYARD 17-011 PO BOX 277 RUDYARD, MI 49780 906-478-5041 (PHONE) 906-478-3013 (FAX) rudtwp@sault.com MON-TH 9AM-12PM & 1PM-4:30PM	BARRY DAVIS PO BOX 277 RUDYARD, MI 49780 906-478-5041 rudsup@sault.com	LUANNE KOOIMAN 11 WINDEMERE KINCHELOE, MI 49788 906-495-5756 (HOME)	MARGARET JARVIE PO BOX 277 RUDYARD, MI 49780 906-478-5041 rudyard@sault.com	BRUCE BERKOMPAS PO BOX 277 RUDYARD, MI 49780 906-478-5041/478-6651 (HOME)
SOO 17-012 639 W 3 1/2 MILE RD SSM, MI 49783 906-632-3406 (PHONE) 906-632-3406 (FAX)	LARRY PERRON 3191 SMART RD SAULT STE MARIE, MI 49783 906-632-0718	LUANNE KOOIMAN 11 WINDEMERE KINCHELOE, MI 49788 906-495-5756 (HOME)	ANDREE WATSON 4741 S NICOLET RD SAULT STE MARIE, MI 49783 906-253-9638 sooclerk@sootownship.net	CHERYL THORESEN 5227 S SCENIC DR SAULT STE MARIE, MI 49783 906-632-7300 thoresen5227@charter.net
SUGAR ISLAND 17-013 6401 E 1 1/2 MILE RD SSM, MI 49783 906-253-9353 (PHONE) 906-635-9886 (FAX) sugarislandtwpclerk@wildblue.net	RICK ROY 6401 E 1 1/2 MILE RD SAULT STE MARIE, MI 49783 906-253-9353 (OFFICE)	KATHY LOUP PO BOX 307 BRIMLEY, MI 49715 906-248-5201 (HOME OFFICE) sugarislandassessor@gmail.com	LYNDA GARLITZ 6401 E 1 1/2 MILE RD SAULT STE MARIE, MI 49783 906-253-9353 (OFFICE) sugarislandtwpclerk@wildblue.net	FRANK (JIM) HANDZIAK 6401 E 1 1/2 MILE RD SAULT STE MARIE, MI 49783 906-440-8401 (CELL) sugarislandtaxes@wildblue.net
SUPERIOR 17-014 PO BOX 366 7049 S M221 BRIMLEY, MI 49715 906-248-5213 (PHONE) 906-248-3376 (FAX) www.superiortownship.com MON-FRI 10AM-12PM & 1P-4PM	RICHARD PHILLIPS PO BOX 366 BRIMLEY, MI 49715 906-248-5213 rphillips@superiortownship.com	CHRISTINE LEDERGERBER PO BOX 366 BRIMLEY, MI. 49715 906-248-5213 906-248-5732 (HOME) christy@jamadots.com	BILL BEAUNE PO BOX 366 BRIMLEY, MI 49715 906-248-5213 906-248-3219 (WORK) bbeaune@superiortownship.com	TAMMY ELLIS PO BOX 366 BRIMLEY, MI 49715 906-240-9599 ellistam67@gmail.com
TROUT LAKE 17-015 PO BOX 215 TROUT LAKE, MI 49793 906-569-3291 (PHONE) 906-569-3772 (FAX)	HELEN FISCHER PO BOX 215 TROUT LAKE, MI 49793 906-569-3279	JESSICA MCLEAN PO BOX 5161 KINCHELOE MI 49788 906-240-1011 TroutLakeAssessor@gmail.com	KATHLEEN A ENGLISH PO BOX 215 TROUT LAKE, MI 49793 906-569-3291 906-569-3772 (FAX) troutlakeclerk@wildblue.net	PAMELA BARRETT 32686 W H-40 TROUT LAKE, MI 49793 906-569-3379 (HOME OFC) barrett_28500@msn.com
WHITEFISH 17-016 PO BOX 350 PARADISE, MI 49768 906-492-3452 (PHONE) 906-492-3834 (FAX) M-F 10AM-2PM	DARRYL ERTEL PO BOX 350 PARADISE, MI 49768 906-492-3452 EXT 2 whitefishtwp_supervisor@jamadots.com	CHRISTINE LEDERGERBER PO BOX 350 PARADISE, MI 49768 906-248-5732 (HOME OFFICE) 906-492-3452 EXT 4 & 906-492-3834 (FAX) christy@jamadots.com	WANDA KNOX PO BOX 350 PARADISE, MI 49768 906-492-3452 EXT 3 906-492-3921 whitefishtwp_clerk@jamadots.com	FRANK LADA PO BOX 350 PARADISE, MI 49768 906-492-3452 EXT 1 whitefishtwp_treasurer@jamadots.com
SAULT STE MARIE 17-051 225 E PORTAGE AVE SSM, MI 49783 906-635-5261 (PHONE)	OLIVER TURNER CITY MANAGER 906-632-5715 Oturner@saultcity.com	TINA FULLER ASSESSOR 906-632-5712 Tfuller@saultcity.com	Robin Troyer CITY CLERK 906-632-5715 Rtroyer@saultcity.com	KRISTIN COLLINS FINANCE DIRECTOR 906-632-5720 Kcollins@saultcity.com

4/30/19 kncb



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

Bulletin No. 17 of 2018
October 22, 2018
Property Tax and Equalization Calendar for 2019

TO: Equalization Directors and Assessors
FROM: The State Tax Commission
SUBJECT: Property Tax and Equalization Calendar for 2019

STATE TAX COMMISSION
2019 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, 2018	Results of equalization studies should be reported to assessors of each township and city.
December 31, 2018	Tax Day for 2019 assessments and 2019 property taxes. MCL 211.2 Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify with the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of Form 4640 <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (on or before December 31). MCL 211.7cc(5)
January 2, 2019 December 31, 2018 is State Holiday January 1, 2019 is State Holiday	Deadline for counties to file 2018 equalization studies for 2019 starting bases with State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) <i>State Tax Commission Analysis for Equalized Valuation of Personal Property</i> and Form 603 (L-4018R) <i>State Tax Commission Analysis for Equalized Valuation of Real Property</i> . [R 209.41(5)]
January 10, 2019	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) <i>Personal Property Statements</i> must be sent or delivered no later than January 10 each year.

January 24, 2019	<p>Local units with an SEV of \$15,000,000 or Less: 2018 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 2018 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a)</p>
February 1, 2019	<p>Deadline to submit STC Form 2699 (L-4143) <i>Statement of "Qualified Personal Property" by a "Qualified Business</i> 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 2017 property taxes (not later than February 1). MCL 211.78f(1)</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>
February 14, 2019	<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 <u>before</u> February 15. Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement <u>before</u> February 15. If statements are not mailed by December 31, the local unit may <u>not</u> impose the 3% late penalty charge.</p>
February 15, 2019	<p>A local unit of government that collects a summer property tax shall defer the collection until this date for property which qualifies. MCL 211.51(3)</p> <p>STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)</p>
February 15, 2019 February 16 is Saturday February 17 is Sunday February 18 is State Holiday	<p>Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2019, 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, 2019</p>	<p>Deadline for taxpayer filing of personal property statement with assessor.</p> <p>Form 5278 <i>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)</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.</p> <p>Deadline to file the statement to claim the exemption for Eligible Personal Property - Form 5076 <i>Small Business Property Tax Exemption Claim Under MCL 211.9o</i>. See the Assessor Guide to Small Business Taxpayer Exemption for more information. MCL 211.9o(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. STC Bulletin 4 of 2001; MCL 211.19(2)</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. MCL 123.1357(8)(b)</p>
<p>February 28, 2019</p>	<p>Last day for local treasurers to collect 2018 property taxes. MCL 211.78a</p> <p>Deadline for municipalities to report inaccurate 2013 and 2016 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2016, to the county equalization director. MCL 123.1358(5)(b)</p> <p>Deadline for municipalities to report inaccurate 2013, 2014, 2015, and 2016 commercial personal property and industrial personal property taxable values, as reported on July 10, 2017, under section 151(1) of the state school aid act of 1979, 1979 PA 94, MCL 388.1751, to the county treasurer. MCL 123.1358(5)(c)</p> <p>Deadline for municipalities to report inaccurate 2013 and 2017 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2017, to the county equalization director. MCL 123.1358(5)(d)</p> <p>Deadline for municipalities to report inaccurate 2018 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2018, to the county equalization director. MCL 123.1358(5)(e)</p>

March 1, 2019	<p>The STC shall publish the inflation rate multiplier before March 1. MCL 211.34d(15)</p> <p>Properties with delinquent 2017 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>2017 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 2018 taxes and interest at 1% per month. MCL 211.78a(3)</p> <p>Local units to turn over 2018 delinquent taxes to the County Treasurer. MCL 211.78a(2). On March 1 in each year, taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent for collection. However, if the last day in a year that taxes are due and payable before being returned as delinquent is on a Saturday, Sunday, or legal holiday, the last day taxes are due and payable before being returned as delinquent is on the next business day and taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent on the immediately succeeding business day.</p>
March 4, 2019	<p>The 2019 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24</p>
March 5, 2019	<p>The assessor/supervisor shall submit the 2019 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. City BOR may vary according to Charter provisions.</p>
March 11, 2019	<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 <u>after 6 p.m.</u> MCL 211.30. Note: The governing body of a city or township may authorize an alternative starting date for the second meeting of the March Board of Review, which can be either the Tuesday or the Wednesday following the second Monday in March. MCL 211.30(2)</p>
March 15, 2019	<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 29, 2019</p>	<p>Deadline for county equalization directors to notify the Department of Treasury of any corrected 2013 and 2016 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2016, by providing substantiating documentation to support the corrected values. MCL 123.1358(5)(b)</p> <p>Deadline for county treasurers to notify the Department of Treasury of any corrected 2013, 2014, 2015, and 2016 commercial personal property and industrial personal property taxable values, as reported on July 10, 2017, under section 151(1) of the state school aid act of 1979, 1979 PA 94, MCL 388.1751, by providing substantiating documentation to support the corrected values. MCL 123.1358(5)(c)</p> <p>Deadline for county equalization directors to notify the Department of Treasury of any corrected 2013 and 2017 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2017, by providing substantiating documentation to support the corrected values. MCL 123.1358(5)(d)</p>
<p>March 31, 2019</p>	<p>Deadline for municipalities to notify the Department of Treasury of any errors identified in the 2016, 2017, or 2018 personal property tax reimbursements by providing substantiating documentation. MCL 123.1358(4)</p> <p>Deadline for county equalization directors to notify the Department of Treasury of any corrected 2018 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2018, by providing substantiating documentation to support the corrected values. MCL 123.1358(5)(e)</p>
<p>April 1, 2019</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>Last day to pay all forfeited 2016 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2016 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k</p> <p>Assessors are required to annually provide a copy of Form 5278 <i>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)</i> and Form 5277 <i>Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n)</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>April 1, 2019 Cont.</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>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 2, 2019</p>	<p>Each Downtown Development Authority, Tax Increment Finance Authority, Local Development Finance Authority, Corridor Improvement Authority, Water Resource Improvement Authority, and Neighborhood Improvement Authority shall send a copy or an electronic mail link of its currently adopted development plan or its currently adopted tax increment finance plan, if separate from the development plan, to the Department of Treasury. MCL 125.4912</p>
<p>April 3, 2019</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>2018 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>Form 4626 <i>Assessing Officers Report of Taxable Values as of State Equalization</i> due to the County.</p>
<p>April 9, 2019</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>County equalization shall be completed and official report (Form 608 (L-4024) <i>Personal and Real Property</i>) filed with STC prior to May 6, 2019. (first Monday in May) MCL 209.5(2)</p> <p>The Property Services Division staff makes a <u>final</u> report to the State Tax Commission on Form L-4030 after the adoption of the 2019 equalization report by the County Board of Commissioners and prior to Preliminary State Equalization.</p>

April 15, 2019	<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>Allocation Board meets and receives budgets. MCL 211.210</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>Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)</p>
May 1, 2019	<p>Final day for completion of delinquent tax rolls. MCL 211.57(1)</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>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>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>Deadline for Department of Treasury to post the millage rate comparison reports on the PPT Reimbursement website. MCL 123.1353(5)</p>
May 6, 2019	<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>
May 13, 2019	<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>

May 15, 2019	<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>Deadline for assessors to report the current year taxable value of commercial personal property and industrial personal property as of May 10, 2019 to the county equalization director (each May 15). MCL 123.1353(3)</p>
May 20, 2019	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>For underpayment of a prior personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue. MCL 123.1357(8)(d)</p>
May 28, 2019 May 27 is State Holiday	<p>State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4</p>
After May 28 and Before June 1, 2019	<p>Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215</p>
May 31, 2019	<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)</p> <p>If as a result of State Equalization, the taxable value of property changes, the Equalization Director shall revise the millage reduction fractions by the Friday following the fourth Monday in May. MCL 211.34d(2)</p> <p>Deadline for county equalization directors to file the Personal Property Summary Report (PPSR) to the Department of Treasury. The current year taxable value of commercial personal property and industrial personal property shall be the current taxable value on May 10, 2019. MCL 123.1353(3)</p> <p>Deadline for assessors to file Form 5403 <i>Personal Property 2019 Taxable Value for Expired Tax Exemptions</i>, with the county equalization director and Department of Treasury (each May 31). MCL 123.1353(6)</p> <p>Deadline for assessors to file Form 5429 <i>Personal Property 2019 Taxable Value for Expired/Expiring Renaissance Zone</i> with the county equalization director and Department of Treasury (each May 31). MCL 123.1353(6)</p>
June 1, 2019	<p>Deadline for filing Form 2368 <i>Principal Residence Exemption (PRE) Affidavit</i> 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>June 1, 2019 Cont.</p>	<p>Deadline for filing the initial request (first year) of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640) for the summer tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing Form 4983 <i>Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE)</i> 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 2017 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>Requests are due from a Brownfield Redevelopment Authority, Tax Increment Finance Authority, Local Development Financing Authority or Downtown Development Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 1). Form 4650; P.A. 154-157 of 2008.</p>
<p>June 3, 2019</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>County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form 612 (L-4028) <i>2018 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>June 7, 2019</p>	<p>Deadline for county equalization directors to file the Personal Property Inter-County Summary Report (PPSR-IC) to the Department of Treasury. The current year taxable value of commercial personal property and industrial personal property shall be the current taxable value on May 10, 2019. MCL 123.1353(3)</p>
<p>June 10, 2019</p>	<p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216</p>
<p>June 15, 2019</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>June 15, 2019 Cont.</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, 2019 forfeitures. MCL 211.78h(1)</p>
<p>June 17, 2019 June 15 is Saturday June 16 is Sunday</p>	<p>Deadline for Tax Increment Finance (TIF) Authorities to file the TIF loss reimbursement claims - Form 5176 <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for NON-Brownfield Authorities</i>, Form 5176BR <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for Brownfield Authorities</i>, or Form 5176ICV <i>Tax Increment Financing Personal Property Loss Reimbursement for Authorities with Increased Captured Value Loss</i>. MCL 123.1356a(3)</p>
<p>June 24, 2019</p>	<p>Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on Form 2795 (L-4046) (fourth Monday in June). MCL 211.27d</p>
<p>June 28, 2019 June 29 is Saturday June 30 is Sunday</p>	<p>Summer Tax Levy for School Millage Detail and Tax Roll. MCL 380.1613(4)(c). Before June 30 the County Treasurer or the treasurer of the school district or intermediate school district shall spread the taxes being collected.</p> <p>County Treasurer to spread summer SET and County Allocated and Prepare Tax Roll MCL 211.905b(6)(b). Not later than June 30, the county treasurer or the state treasurer shall spread the millage levied against the assessment roll and prepare the tax roll.</p> <p>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) <i>Property Owner Petition for Change of Property Classification</i> (June 30).</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>Township Supervisor shall prepare and furnish the summer tax roll before June 30 to the Township Treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. MCL 380.1612(1)</p>
<p>July 1, 2019</p>	<p>Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a different due date). MCL 211.44a(3) and (4)</p>
<p>July 2, 2019</p>	<p>Deadline for governmental agencies to exercise the right of refusal for 2018 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)</p>

<p>July 16, 2019</p>	<p>The July BOR may be convened to correct a qualified error (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, 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>An owner who owned and occupied a principal residence on May 1 for taxes levied before January 1, 2013, for which the exemption was not on the tax roll may file an appeal with the July Board of Review in the year for which the exemption was claimed or the immediately succeeding three years. For taxes levied after December 31, 2012, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the July Board of Review in the year for which the exemption was claimed or the immediately succeeding three years. MCL 211.7cc(19)</p> <p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the July Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)</p> <p>July BOR may hear appeals for current year only for poverty exemptions, <u>but not</u> poverty exemptions denied by the March Board of Review. MCL 211.7u, STC Bulletin No. 6 of 2017.</p>
<p>July 31, 2019</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>Form 170 <i>Industrial Facilities Exemption Treasurer's Report</i> must be filed with the Property Services Division on or before July 31 of the tax year involved.</p> <p>A protest of assessed valuation or taxable valuation or the percentage of Qualified Agricultural Property exemption subsequent to BOR action, must be filed with the Michigan Tax Tribunal, in writing on or before July 31.</p>
<p>August 1, 2019</p>	<p>Deadline for local school districts and intermediate school districts to file Form 5451 <i>2019 Debt Millage Rate for Personal Property Tax Reimbursement to School District or Intermediate School District (ISD)</i>. MCL 123.1353(4)</p> <p>Deadline for local school districts to file Form 5609 <i>2019 Hold Harmless Millage Rate for Personal Property Tax Reimbursement</i>. MCL 123.1353(4)</p> <p>Deadline for a county, township, village, city, or local authority to file Form 5608 <i>Portion of 2018 Essential Services Millage Rate Dedicated for</i></p>

<p>August 1, 2019 Cont.</p>	<p><i>Cost of Essential Services</i>. MCL 123.1353(7)</p> <p>Deadline for a municipality to file Form 5613 <i>Millage Rate Correction for 2019 Personal Property Tax Reimbursement Calculations</i>. MCL 123.1358(4)</p>
<p>August 15, 2019</p>	<p>Deadline for electronically paying and filing the essential services assessment with the Department of Treasury without interest and penalty. MCL 211.1057</p>
<p>August 19, 2019</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, 2019</p>	<p>Last day to send second notice by first class mail to all properties that are delinquent on 2018 taxes. MCL 211.78c</p>
<p>September 16, 2019 September 14 is Saturday September 15 is Sunday</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 20, 2019</p>	<p>Deadline for payments to counties from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county allocated millage. MCL 123.1357(5)(a)</p>
<p>September 30, 2019</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 211.34 MCL and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on Form 614 (L-4029) <i>Tax Rate Request</i> 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>

October 1, 2019	County Treasurer adds \$15 for each parcel of property for which the 2016 real property taxes remain unpaid. MCL 211.78d
October 15, 2019	<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>
October 21, 2019 October 20 is Sunday	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p style="padding-left: 40px;">Local Community Stabilization Share revenue for county allocated millage and other millages not levied 100% in December. MCL 123.1357(8)(a) and (c)</p>
October 31, 2019	<p>October apportionment session of the County Board of Commissioners to examine certificates, direct spread of taxes in terms of millage rates to be spread on Taxable Valuations. MCL 211.37</p> <p>Deadline for submission of New Personal Property PA 328 of 1998, Obsolete Property PA 146 of 2000, Commercial Rehabilitation PA 210 of 2005, Neighborhood Enterprise Zone PA 147 of 1992, Commercial Facilities PA 255 of 1978 and Industrial Facilities PA 198 of 1974 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received after October 31 shall be considered by the Commission contingent upon staff availability.</p>
November 1, 2019	<p>Deadline for filing <i>Principal Residence Exemption Affidavit</i> (Form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy. MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640) for the winter tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing for <i>Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE)</i> (Form 4983) to qualify for the winter tax levy. MCL 211.7cc(5)</p>

November 5, 2019	On or before November 5, Township Supervisor shall notify Township Treasurer of the amount of county, state and school taxes apportioned in township to enable treasurer to obtain necessary bond for collection of taxes. MCL 211.43(1)
November 15, 2019	Form 600 (L-4016) <i>Supplemental Special Assessment Report</i> , due to the STC.
November 27, 2019 November 28 is a State Holiday	On or before November 28, Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes. MCL 211.43(2)
December 1, 2019	<p>County Equalization Director submits apportionment millage report to the STC. MCL 207.12</p> <p>On or before December 1, County Treasurer delivers to Township Supervisor a signed statement of approval of the bond and the Township Supervisor delivers the tax roll to the Township Treasurer.</p> <p>On or before December 1, Deadline for foreclosing governmental units to transfer list of unsold 2019 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located. MCL 211.78m(6)</p> <p>2019 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>Results of equalization studies should be reported to assessors of each township and city.</p>
December 2, 2019 November 30 is Saturday December 1 is Sunday	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p style="padding-left: 40px;">Local Community Stabilization Share revenue to municipalities with state facilities under 1977 PA 289, MCL 141.951 to 141.956. MCL 123.1357(8)(e)</p>
MTT Note:	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)
December 10, 2019	<p>Special Board of Review meeting may be convened by assessing officer to correct qualified errors (Tuesday after the second Monday in Dec.). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, 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>For taxes levied after December 31, 2011, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the December Board of Review in the year for which the exemption was claimed or the immediately succeeding three years. MCL 211.7cc(19)</p>

<p>December 10, 2019 Cont.</p>	<p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the December Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)</p> <p>December Board of Review to hear appeals for current year poverty exemptions only, but not poverty exemptions denied by the March Board of Review. MCL 211.7u, STC Bulletin No. 6 of 2017</p>
<p>December 31, 2019</p>	<p>Tax Day for 2020 property taxes. MCL 211.2(2)</p> <p>All taxes due and liens are canceled for otherwise unsold 2019 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>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>The Department of Treasury may appeal the 2018 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)</p> <p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (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>Form 5277 <i>Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n)</i> 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>January 2, 2020 December 31 is State Holiday January 1 is State Holiday</p>	<p>Deadline for counties to file 2018 equalization studies for 2019 starting bases with State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) <i>State Tax Commission Analysis for Equalized Valuation of Personal Property</i> and Form 603 (L-4018R) <i>State Tax Commission Analysis for Equalized Valuation of Real Property</i>. [R 209.41(5)]</p>

YEAR: 2019

CHIPPEWA COUNTY EQUALIZATION REPORT

REAL AND PERSONAL PROPERTY EQUALIZED VALUATION TOTALS

TOWNSHIP OR CITY	TOTAL REAL PROPERTY VALUATIONS TOTALS FROM PAGES 2 & 3		PERSONAL PROPERTY VALUATIONS		TOTAL REAL PLUS PERSONAL PROPERTY		EQUALIZED VALUE			TOWNSHIP OR CITY
	ASSESSED VALUATIONS	EQUALIZED VALUATIONS	ASSESSED VALUATIONS	EQUALIZED VALUATIONS	ASSESSED VALUATIONS	EQUALIZED VALUATIONS	INCREASE (DECREASE) FROM 2018	% OF INCREASE (DECREASE)	UNITS PERCENT OF TOTAL	
BAY MILLS BRUCE	67,157,100 87,930,900	67,157,100 87,930,900	1,444,900 2,714,300	1,444,900 2,714,300	68,602,000 90,645,200	68,602,000 90,645,200	-173,100 2,241,600	-0.25% 2.54%	5.02% 6.63%	BAY MILLS BRUCE
CHIPPEWA DAFTER	9,403,100 41,063,800	9,403,100 41,063,800	2,133,100 5,234,100	2,133,100 5,234,100	11,536,200 46,297,900	11,536,200 46,297,900	-95,700 704,000	-0.82% 1.54%	0.84% 3.39%	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	69,749,100 147,501,600	69,749,100 147,501,600	1,791,000 2,591,600	1,791,000 2,591,600	71,540,100 150,093,200	71,540,100 150,093,200	3,502,200 -2,021,800	5.15% -1.33%	5.23% 10.98%	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	13,845,800 48,380,700	13,845,800 48,380,700	1,268,800 4,604,500	1,268,800 4,604,500	15,114,600 52,985,200	15,114,600 52,985,200	394,500 -983,000	2.68% -1.82%	1.11% 3.88%	HULBERT KINROSS
PICKFORD RABER	62,164,900 38,076,300	62,164,900 38,076,300	5,223,900 1,181,200	5,223,900 1,181,200	67,388,800 39,257,500	67,388,800 39,257,500	2,780,400 -1,686,300	4.30% -4.12%	4.93% 2.87%	PICKFORD RABER
RUDYARD SOO	46,451,500 129,062,900	46,451,500 129,062,900	6,510,500 5,949,300	6,510,500 5,949,300	52,962,000 135,012,200	52,962,000 135,012,200	2,936,400 3,391,600	5.87% 2.58%	3.88% 9.88%	RUDYARD SOO
SUGAR ISLAND SUPERIOR	52,144,900 50,857,500	52,144,900 50,857,500	948,900 5,040,975	948,900 5,040,975	53,093,800 55,898,475	53,093,800 55,898,475	-90,300 -1,549,825	-0.17% -2.70%	3.88% 4.09%	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	34,922,100 86,562,800	34,922,100 86,562,800	1,609,500 1,337,700	1,609,500 1,337,700	36,531,600 87,900,500	36,531,600 87,900,500	2,301,600 -3,522,100	6.72% -3.85%	2.67% 6.43%	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	985,275,000 306,133,100	985,275,000 306,133,100	49,584,275 25,736,200	49,584,275 25,736,200	1,034,859,275 331,869,300	1,034,859,275 331,869,300	8,130,175 11,360,300	0.79% 3.54%	75.72% 24.28%	TOTAL TOWNSHIPS CITY OF S S MARIE
GRAND TOTAL	1,291,408,100	1,291,408,100	75,320,475	75,320,475	1,366,728,575	1,366,728,575	19,490,475	1.45%	100.00%	GRAND TOTAL

YEAR: 2019

CHIPPEWA COUNTY EQUALIZATION REPORT

REAL PROPERTY -- EQUALIZED VALUATIONS BY COUNTY BOARD OF COMMISSIONERS

TOWNSHIP/CITY	AGRICULTURAL CLASS 101	COMMERCIAL CLASS 201	INDUSTRIAL CLASS 301	RESIDENTIAL CLASS 401	TIM. CUT-OVER DEVELOPMENTAL CLASS 501	DEVELOPMENTAL CLASS 601	REAL PROPERTY TOTALS	TOWNSHIP/CITY
BAY MILLS BRUCE	0 14,267,700	493,200 2,501,800	0 0	66,663,900 71,161,400	0 0	0 0	67,157,100 87,930,900	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 6,350,400	987,400 4,029,000	0 1,028,700	8,415,700 29,655,700	0 0	0 0	9,403,100 41,063,800	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	2,537,900 6,092,300	507,800 2,126,200	66,703,400 139,283,100	0 0	0 0	69,749,100 147,501,600	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 789,500	520,900 5,104,300	0 2,507,100	13,324,900 39,979,800	0 0	0 0	13,845,800 48,380,700	HULBERT KINROSS
PICKFORD RABER	9,514,500 2,834,600	3,057,100 1,441,700	0 0	49,593,300 33,800,000	0 0	0 0	62,164,900 38,076,300	PICKFORD RABER
RUDYARD SOO	9,505,300 3,210,500	3,187,200 17,196,000	0 3,011,900	33,759,000 105,644,500	0 0	0 0	46,451,500 129,062,900	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 2,551,300	567,300 8,892,500	0 0	51,577,600 39,413,700	0 0	0 0	52,144,900 50,857,500	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	1,667,600 3,744,400	20,900 0	33,233,600 82,818,400	0 0	0 0	34,922,100 86,562,800	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	49,023,800	62,020,600	9,202,600	865,028,000	0	0	985,275,000	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	108,102,300	16,762,500	181,268,300	0	0	306,133,100	CITY OF S S MARIE
GRAND TOTAL	49,023,800	170,122,900	25,965,100	1,046,296,300	0	0	1,291,408,100	GRAND TOTAL

CHIPPEWA COUNTY EQUALIZATION REPORT

REAL PROPERTY -- ASSESSED VALUATIONS APPROVED BY BOARDS OF REVIEW

TOWNSHIP/CITY	AGRICULTURAL CLASS 101	COMMERCIAL CLASS 201	INDUSTRIAL CLASS 301	RESIDENTIAL CLASS 401	TIM. CUT-OVER CLASS 501	DEVELOPMENTAL CLASS 601	REAL PROPERTY TOTALS	TOWNSHIP/CITY
BAY MILLS BRUCE	0 14,267,700	493,200 2,501,800	0 0	66,663,900 71,161,400	0 0	0 0	67,157,100 87,930,900	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 6,350,400	987,400 4,029,000	0 1,028,700	8,415,700 29,655,700	0 0	0 0	9,403,100 41,063,800	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	2,537,900 6,092,300	507,800 2,126,200	66,703,400 139,283,100	0 0	0 0	69,749,100 147,501,600	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 789,500	520,900 5,104,300	0 2,507,100	13,324,900 39,979,800	0 0	0 0	13,845,800 48,380,700	HULBERT KINROSS
PICKFORD RABER	9,514,500 2,834,600	3,057,100 1,441,700	0 0	49,593,300 33,800,000	0 0	0 0	62,164,900 38,076,300	PICKFORD RABER
RUDYARD SOO	9,505,300 3,210,500	3,187,200 17,196,000	0 3,011,900	33,759,000 105,644,500	0 0	0 0	46,451,500 129,062,900	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 2,551,300	567,300 8,892,500	0 0	51,577,600 39,413,700	0 0	0 0	52,144,900 50,857,500	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	1,667,600 3,744,400	20,900 0	33,233,600 82,818,400	0 0	0 0	34,922,100 86,562,800	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	49,023,800	62,020,600	9,202,600	865,028,000	0	0	985,275,000	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	108,102,300	16,762,500	181,268,300	0	0	306,133,100	CITY OF S S MARIE
GRAND TOTAL	49,023,800	170,122,900	25,965,100	1,046,296,300	0	0	1,291,408,100	GRAND TOTAL

YEAR: 2019

CHIPPEWA COUNTY EQUALIZATION REPORT

PERSONAL PROPERTY -- EQUALIZED VALUATIONS BY COUNTY BOARD OF COMMISSIONERS

TOWNSHIP/CITY	AGRICULTURAL CLASS 151	COMMERCIAL CLASS 251	INDUSTRIAL CLASS 351	RESIDENTIAL CLASS 451	UTILITY PERSONAL PROPERTY CLASS 551	TOTALS	TOWNSHIP/CITY
BAY MILLS BRUCE	0 0	248,600 42,500	0 0	0 0	1,196,300 2,671,800	1,444,900 2,714,300	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 0	92,800 1,008,200	0 271,100	0 0	2,040,300 3,954,800	2,133,100 5,234,100	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	132,000 492,300	0 357,000	0 0	1,659,000 1,742,300	1,791,000 2,591,600	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 0	2,000 986,500	0 899,300	0 0	1,266,800 2,718,700	1,268,800 4,604,500	HULBERT KINROSS
PICKFORD RABER	0 0	480,900 84,700	0 0	0 0	4,743,000 1,096,500	5,223,900 1,181,200	PICKFORD RABER
RUDYARD SOO	0 0	383,900 2,300,300	0 295,700	0 0	6,126,600 3,353,300	6,510,500 5,949,300	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 0	28,000 1,146,175	0 0	0 0	920,900 3,894,800	948,900 5,040,975	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	21,300 218,400	0 0	0 0	1,588,200 1,119,300	1,609,500 1,337,700	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	0	7,668,575	1,823,100	0	40,092,600	49,584,275	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	14,991,900	2,442,400	0	8,301,900	25,736,200	CITY OF S S MARIE
GRAND TOTAL	0	22,660,475	4,265,500	0	48,394,500	75,320,475	GRAND TOTAL

YEAR: 2019

CHIPPEWA COUNTY EQUALIZATION REPORT

AGRICULTURAL CLASS - - REAL 101

TOWNSHIP/CITY	2019 PARCEL COUNT	2019 LOCAL ASSESSED	2019 COUNTY EQUALIZED	2018 COUNTY EQUALIZED	2018 INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2019 LEVEL OF ASSESSMENT	2019 FACTOR	2018 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	0 273	0 14,267,700	0 14,267,700	0 15,031,100	0 -763,400	0.00% -5.08%	0.00% 29.10%	NC 49.58%	NC 1.00000	NC 1.00000	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 155	0 6,350,400	0 6,350,400	0 6,071,100	0 279,300	0.00% 4.60%	0.00% 12.95%	NC 49.85%	NC 1.00000	NC 1.00000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 24	0 789,500	0 789,500	0 779,900	0 9,600	0.00% 1.23%	0.00% 1.61%	NC 49.83%	NC 1.00000	NC 1.00000	HULBERT KINROSS
PICKFORD RABER	223 68	9,514,500 2,834,600	9,514,500 2,834,600	10,081,000 3,720,700	-566,500 -886,100	-5.62% -23.82%	19.41% 5.78%	49.92% 49.39%	1.00000 1.00000	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	230 57	9,505,300 3,210,500	9,505,300 3,210,500	9,233,400 3,138,700	271,900 71,800	2.94% 2.29%	19.39% 6.55%	49.50% 49.69%	1.00000 1.00000	1.00000 1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 76	0 2,551,300	0 2,551,300	0 2,774,000	0 -222,700	0.00% -8.03%	0.00% 5.20%	NC 49.92%	NC 1.00000	NC 1.00000	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	1,106	49,023,800	49,023,800	50,829,900	-1,806,100	-3.55%	100.00%				TOTAL TOWNSHIPS
CITY OF S S MARIE	0	0	0	0	0	0.00%	0.00%	NC	NC	1.00000	CITY OF S S MARIE
GRAND TOTAL	1,106	49,023,800	49,023,800	50,829,900	-1,806,100	-3.55%	100.00%				GRAND TOTAL

YEAR: 2019

CHIPPEWA COUNTY EQUALIZATION REPORT
COMMERCIAL CLASS -- REAL 201

TOWNSHIP/CITY	2019 PARCEL COUNT	2019 LOCAL ASSESSED	2019 COUNTY EQUALIZED	2018 COUNTY EQUALIZED	2018 INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNIT'S % OF TOTAL	2019 LEVEL OF ASSESSMENT	2019 FACTOR	2018 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	5 48	493,200 2,501,800	493,200 2,501,800	625,500 2,533,400	-132,300 -31,600	-21.15% -1.25%	0.29% 1.47%	49.88% 49.94%	1.00000 1.00000	1.00000 1.00000	BAY MILLS BRUCE
CHIPPEWA DAFTER	20 42	987,400 4,029,000	987,400 4,029,000	982,000 4,125,200	5,400 -96,200	0.55% -2.33%	0.58% 2.37%	49.73% 49.93%	1.00000 1.00000	1.00000 1.00000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	49 68	2,537,900 6,092,300	2,537,900 6,092,300	2,161,700 6,076,800	376,200 15,500	17.40% 0.26%	1.49% 3.58%	49.99% 49.97%	1.00000 1.00000	1.00000 1.00000	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	9 71	520,900 5,104,300	520,900 5,104,300	536,900 4,754,700	-16,000 349,600	-2.98% 7.35%	0.31% 3.00%	49.92% 49.61%	1.00000 1.00000	1.00000 1.00000	HULBERT KINROSS
PICKFORD RABER	64 15	3,057,100 1,441,700	3,057,100 1,441,700	2,978,000 1,469,000	79,100 -27,300	2.66% -1.86%	1.80% 0.85%	49.95% 49.73%	1.00000 1.00000	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	55 84	3,187,200 17,196,000	3,187,200 17,196,000	2,833,900 17,458,900	353,300 -262,900	12.47% -1.51%	1.87% 10.11%	49.83% 49.91%	1.00000 1.00000	1.00000 1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	8 42	567,300 8,892,500	567,300 8,892,500	582,900 9,164,000	-15,600 -271,500	-2.68% -2.96%	0.33% 5.23%	49.66% 49.86%	1.00000 1.00000	1.00000 1.00000	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	38 73	1,667,600 3,744,400	1,667,600 3,744,400	1,630,500 3,874,700	37,100 -130,300	2.28% -3.36%	0.98% 2.20%	49.63% 49.88%	1.00000 1.00000	1.00000 1.00000	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	691	62,020,600	62,020,600	61,788,100	232,500	0.38%	36.46%				TOTAL TOWNSHIPS
CITY OF S S MARIE	569	108,102,300	108,102,300	98,078,700	10,023,600	10.22%	63.54%	49.65%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	1,260	170,122,900	170,122,900	159,866,800	10,256,100	6.42%	100.00%				GRAND TOTAL

YEAR: 2019

CHIPPEWA COUNTY EQUALIZATION REPORT
INDUSTRIAL CLASS - - REAL 301

TOWNSHIP/CITY	2019 PARCEL COUNT	2019 LOCAL ASSESSED	2019 COUNTY EQUALIZED	2018 COUNTY EQUALIZED	2018 INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2019 LEVEL OF ASSESSMENT	2019 FACTOR	2018 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 7	0 1,028,700	0 1,028,700	0 823,200	0 205,500	0.00% 24.96%	0.00% 3.96%	NC 49.54%	NC 1.00000	NC 1.00000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	3 13	507,800 2,126,200	507,800 2,126,200	486,900 1,773,400	20,900 352,800	4.29% 19.89%	1.96% 8.19%	49.13% 49.76%	1.00000 1.00000	1.00000 1.00000	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 18	0 2,507,100	0 2,507,100	0 2,433,500	0 73,600	0.00% 3.02%	0.00% 9.66%	0.00% 49.72%	NA 1.00000	NC 1.00000	HULBERT KINROSS
PICKFORD RABER	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	PICKFORD RABER
RUDYARD SOO	0 25	0 3,011,900	0 3,011,900	0 3,144,000	0 -132,100	0.00% -4.20%	0.00% 11.60%	NC 49.62%	NC 1.00000	NC 1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	1 0	20,900 0	20,900 0	20,800 0	100 0	0.48% 0.00%	0.08% 0.00%	50.00% 0.00%	1.00000 NC	1.00000 1.00000	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	67	9,202,600	9,202,600	8,681,800	520,800	6.00%	35.44%				TOTAL TOWNSHIPS
CITY OF S S MARIE	69	16,762,500	16,762,500	17,830,800	-1,068,300	-5.99%	64.56%	49.34%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	136	25,965,100	25,965,100	26,512,600	-547,500	-2.07%	100.00%	50.00%	1.00000	1.00000	GRAND TOTAL

YEAR: 2019

CHIPPEWA COUNTY EQUALIZATION REPORT

RESIDENTIAL CLASS - - REAL 401

TOWNSHIP/CITY	2019 PARCEL COUNT	2019 LOCAL ASSESSED	2019 COUNTY EQUALIZED	2018 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL EQ.	2019 LEVEL OF ASSESSMENT	2019 FACTOR	2018 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	1,145 1,533	66,663,900 71,161,400	66,663,900 71,161,400	66,701,600 68,122,000	-37,700 3,039,400	-0.06% 4.46%	6.37% 6.80%	49.93% 49.98%	1.00000 1.00000	1.00000 1.00000	BAY MILLS BRUCE
CHIPPEWA DAFTER	434 734	8,415,700 29,655,700	8,415,700 29,655,700	8,366,600 29,339,100	49,100 316,600	0.59% 1.08%	0.80% 2.83%	49.80% 49.83%	1.00000 1.00000	1.00000 1.00000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	1,748 3,148	66,703,400 139,283,100	66,703,400 139,283,100	63,552,200 141,766,200	3,151,200 -2,483,100	4.96% -1.75%	6.38% 13.31%	49.95% 49.94%	1.00000 1.00000	1.00000 1.00000	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	499 1,415	13,324,900 39,979,800	13,324,900 39,979,800	12,876,000 41,100,800	448,900 -1,121,000	3.49% -2.73%	1.27% 3.82%	49.98% 49.71%	1.00000 1.00000	1.00000 1.00000	HULBERT KINROSS
PICKFORD RABER	1,304 1,187	49,593,300 33,800,000	49,593,300 33,800,000	46,313,300 34,377,900	3,280,000 -577,900	7.08% -1.68%	4.74% 3.23%	49.81% 49.71%	1.00000 1.00000	1.00000 1.00000	PICKFORD RABER
RUDYARD SOC	1,037 1,885	33,759,000 105,644,500	33,759,000 105,644,500	31,253,600 101,847,700	2,505,400 3,796,800	8.02% 3.73%	3.23% 10.10%	49.42% 49.65%	1.00000 1.00000	1.00000 1.00000	RUDYARD SOC
SUGAR ISLAND SUPERIOR	1,419 1,141	51,577,600 39,413,700	51,577,600 39,413,700	51,667,600 40,720,900	-90,000 -1,307,200	-0.17% -3.21%	4.93% 3.77%	49.82% 49.91%	1.00000 1.00000	1.00000 1.00000	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	916 2,303	33,233,600 82,818,400	33,233,600 82,818,400	30,988,700 86,264,300	2,244,900 -3,445,900	7.24% -3.99%	3.18% 7.92%	49.68% 49.45%	1.00000 1.00000	1.00000 1.00000	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	21,848	865,028,000	865,028,000	855,258,500	9,769,500	1.14%	82.66%				TOTAL TOWNSHIPS
CITY OF S S MARIE	5,225	181,268,300	181,268,300	179,261,700	2,006,600	1.12%	17.32%	49.61%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	27,073	1,046,296,300	1,046,296,300	1,034,520,200	11,776,100	1.14%	100.00%				GRAND TOTAL

YEAR: 2019

CHIPPEWA COUNTY EQUALIZATION REPORT
TIMBER CUTOVER CLASS -- REAL 501

TOWNSHIP/CITY	2019 PARCEL COUNT	2019 LOCAL ASSESSED	2019 COUNTY EQUALIZED	2018 COUNTY EQUALIZED	2018 INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2019 LEVEL OF ASSESSMENT	2019 FACTOR	2018 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	HULBERT KINROSS
PICKFORD RABER	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	PICKFORD RABER
RUDYARD SOO	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	CITY OF S S MARIE
GRAND TOTAL	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	GRAND TOTAL

YEAR: 2019

CHIPPEWA COUNTY EQUALIZATION REPORT

DEVELOPMENTAL CLASS - - REAL 601

TOWNSHIP/CITY	2019 PARCEL COUNT	2019 LOCAL ASSESSED	2019 COUNTY EQUALIZED	2018 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2019 LEVEL OF ASSESSMENT	2019 FACTOR	2018 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	HULBERT KINROSS
PICKFORD RABER	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	PICKFORD RABER
RUDYARD SOO	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	CITY OF S S MARIE
GRAND TOTAL	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	GRAND TOTAL

YEAR: 2019

CHIPPEWA COUNTY EQUALIZATION REPORT

SUMMARY OF RATIOS AND FACTORS*

UNIT	CLASS: AG 101		CLASS: COM 201		CLASS: IND 301		CLASS: RES 401		CLASS: TC 501 *		CLASS: DEV 601*		CLASS: PERSONAL		UNIT
	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	
BAY MILLS BRUCE	NC 49.58%	NC 1.00000	49.88% 49.94%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	49.93% 49.98%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	BAY MILLS BRUCE
CHIPPEWA DAFTER	NC 49.85%	NC 1.00000	49.73% 49.93%	1.00000 1.00000	0.00% 49.54%	0.00000 1.00000	49.80% 49.83%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	NC NC	NC NC	49.99% 49.97%	1.00000 1.00000	49.13% 49.76%	1.00000 1.00000	49.95% 49.94%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	NC 49.83%	NC 1.00000	49.92% 49.61%	1.00000 1.00000	0.00% NA 49.72%	1.00000 1.00000	49.98% 49.71%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	HULBERT KINROSS
PICKFORD RABER	49.92% 49.39%	1.00000 1.00000	49.95% 49.73%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	49.81% 49.71%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	49.50% 49.69%	1.00000 1.00000	49.83% 49.91%	1.00000 1.00000	0.00% 49.62%	0.00000 1.00000	49.42% 49.65%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	NC 49.92%	NC 1.00000	49.66% 49.86%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	49.82% 49.91%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	NC NC	NC NC	49.63% 49.88%	1.00000 1.00000	50.00% 0.00%	1.00000 NC	49.68% 49.45%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	TROUT LAKE WHITEFISH
CITY OF S.S.MARIE	NC	NC	49.65%	1.00000	49.34%	1.00000	49.61%	1.00000	NC	NC	NC	NC	50.00%	1.00000	CITY OF S.S.MARIE

*NOTE: THERE ARE CURRENTLY NO PARCELS IN CHIPPEWA COUNTY CLASSIFIED AS REAL TIMBER-CUTOVER (501) OR REAL DEVELOPMENTAL (601)

CHIPPEWA COUNTY EQUALIZATION REPORT

SUMMARY OF RATIOS AND FACTORS*

UNIT	CLASS: AG 101		CLASS: COM 201		CLASS: IND 301		CLASS: RES 401		CLASS: TC 501 *		CLASS: DEV 601*		CLASS: PERSONAL		UNIT
	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	
BAY MILLS BRUCE	NC 49.58%	NC 1.00000	49.88% 49.94%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	49.93% 49.98%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	BAY MILLS BRUCE
CHIPPEWA DAFTER	NC 49.85%	NC 1.00000	49.73% 49.93%	1.00000 1.00000	0.00% 49.54%	0.00000 1.00000	49.80% 49.83%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	NC NC	NC NC	49.99% 49.97%	1.00000 1.00000	49.13% 49.76%	1.00000 1.00000	49.95% 49.94%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	NC 49.83%	NC 1.00000	49.92% 49.61%	1.00000 1.00000	0.00% 49.72%	NA 1.00000	49.98% 49.71%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	HULBERT KINROSS
PICKFORD RABER	49.92% 49.39%	1.00000 1.00000	49.95% 49.73%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	49.81% 49.71%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	49.50% 49.69%	1.00000 1.00000	49.83% 49.91%	1.00000 1.00000	0.00% 49.62%	0.00000 1.00000	49.42% 49.65%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	NC 49.92%	NC 1.00000	49.66% 49.86%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	49.82% 49.91%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	NC NC	NC NC	49.63% 49.88%	1.00000 1.00000	50.00% 0.00%	1.00000 NC	49.68% 49.45%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	TROUT LAKE WHITEFISH
CITY OF S S MARIE	NC	NC	49.65%	1.00000	49.34%	1.00000	49.61%	1.00000	NC	NC	NC	NC	50.00%	1.00000	CITY OF S S MARIE

*NOTE: THERE ARE CURRENTLY NO PARCELS IN CHIPPEWA COUNTY CLASSIFIED AS REAL TIMBER-CUTOVER (501) OR REAL DEVELOPMENTAL (601)

YEAR: 2019

CO.EQL/PG12/16

4/4/2019

CHIPPEWA COUNTY TOTAL VALUATIONS

NUMBER OF PARCELS	REAL PROPERTY TOTALS	CLASS NUMBER	EQUALIZED VALUES	TRUE CASH VALUE	% OF TOTAL
1,106	AGRICULTURAL	101	49,023,800	98,676,220	3.80%
1,260	COMMERCIAL	201	170,122,900	342,083,384	13.18%
136	INDUSTRIAL	301	25,965,100	52,507,052	2.02%
27,073	RESIDENTIAL	401	1,046,296,300	2,102,693,136	81.00%
0	TIMBER CUT-OVER	501	0	0	0.00%
0	DEVELOPMENTAL	601	0	0	0.00%
29,575	TOTAL REAL		1,291,408,100	2,595,959,792	100.00%

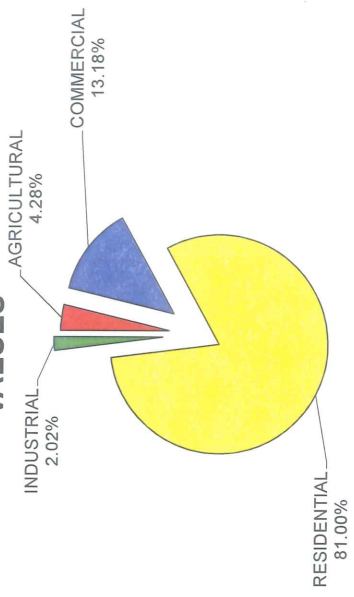
REAL PERCENT OF COUNTY TOTAL: 94.49%

NUMBER OF PARCELS	PERSONAL PROPERTY TOTALS	CLASS NUMBER	EQUALIZED VALUES	TRUE CASH VALUE	% OF TOTAL
0	AGRICULTURAL	151	0	0	0.00%
802	COMMERCIAL	251	22,660,475	45,320,950	30.09%
23	INDUSTRIAL	351	4,265,500	8,531,000	5.66%
0	RESIDENTIAL	451	0	0	0.00%
55	UTILITY	551	48,394,500	96,789,000	64.25%
880	TOTAL PERSONAL		75,320,475	150,640,950	100.00%

PERSONAL PERCENT OF COUNTY TOTAL: 5.51%

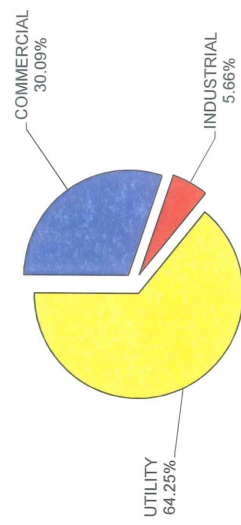
30455	GRAND TOTALS:		1,366,728,575	2,746,600,742	100.00%
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DISTRIBUTION OF 2019 REAL EQUALIZED VALUES



■ AGRICULTURAL ■ COMMERCIAL ■ RESIDENTIAL ■ INDUSTRIAL

DISTRIBUTION OF 2019 PERSONAL EQUALIZED VALUES



■ COMMERCIAL ■ INDUSTRIAL ■ UTILITY

YEAR: 2019

CHIPPEWA COUNTY EQUALIZATION REPORT
SCHOOL DISTRICT EQUALIZED VALUES BY TOWNSHIP

TOWNSHIP OR CITY	BRIMLEY AREA DIST 17 140	DETOUR AREA DIST 17 050	PICKFORD DIST 17 090	LES CHENEAUX DIST 49 040	RUDYARD DIST 17 110	SAULT AREA DIST 17 010	TAHQUAMENON DIST 48 040	WHITEFISH DIST 17 160	TOTALS	TOWNSHIP OR CITY
BAY MILLS BRUCE	68,602,000		2,303,100			88,342,100			68,602,000 90,645,200	BAY MILLS BRUCE
CHIPPEWA DAFTER	11,536,200 11,327,500				8,069,000	26,901,400			11,536,200 46,297,900	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		71,540,100 150,093,200							71,540,100 150,093,200	DETOUR DRUMMOND ISL
HULBERT KINROSS					52,985,200		15,114,600		15,114,600 52,985,200	HULBERT KINROSS
PICKFORD RABER		19,988,700	67,388,800 19,110,900	177,900					67,388,800 39,257,500	PICKFORD RABER
RUDYARD SOO					52,962,000	135,012,200			52,962,000 135,012,200	RUDYARD SOO
SUGAR ISL SUPERIOR	55,898,475					53,093,800			53,093,800 55,898,475	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					36,531,600			87,900,500	36,531,600 87,900,500	TROUT LAKE WHITEFISH
TOTAL TWPS	147,364,175	241,602,000	88,802,800	177,900	150,547,800	303,349,500	15,114,600	87,900,500	1,034,859,275	TOTAL TWPS
CITY OF SOO						331,869,300			331,869,300	CITY OF SOO
GRAND TOTALS	147,364,175	241,602,000	88,802,800	177,900	150,547,800	635,218,800	15,114,600	87,900,500	1,366,728,575	GRAND TOTALS

April 4, 2019
Sharon H Kennedy
SHARON H KENNEDY, EQUALIZATION DIRECTOR

TOTALS SHOWN ABOVE ARE CHIPPEWA COUNTY VALUES ONLY

CERTIFIED

**CHIPPEWA COUNTY EQUALIZATION REPORT
SCHOOL DISTRICT TAXABLE VALUES BY TOWNSHIP**

TOWNSHIP OR CITY	BRIMLEY AREA DIST 17 140	DETOUR AREA DIST 17 050	PICKFORD DIST 17 090	LES CHENEAUX DIST 49 040	RUDYARD DIST 17 110	SAULT AREA DIST 17 010	TAHQUAMENON DIST 48 040	WHITEFISH DIST 17 160	TOTALS	TOWNSHIP OR CITY
BAY MILLS BRUCE	57,800,807		2,127,902			73,332,099			57,800,807 75,460,001	BAY MILLS BRUCE
CHIPPEWA DAFTER	10,114,766 9,449,531				7,186,815	24,936,916			10,114,766 41,573,262	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		56,022,819 122,534,314							56,022,819 122,534,314	DETOUR DRUMMOND ISL
HULBERT KINROSS					48,486,866		11,170,770		11,170,770 48,486,866	HULBERT KINROSS
PICKFORD RABER		16,186,571	55,410,345 15,165,332	128,986					55,410,345 31,480,889	PICKFORD RABER
RUDYARD SOO					44,445,258	122,268,109			44,445,258 122,268,109	RUDYARD SOO
SUGAR ISL SUPERIOR	48,464,044					43,060,184			43,060,184 48,464,044	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					30,014,982			68,336,024	30,014,982 68,336,024	TROUT LAKE WHITEFISH
TOTAL TWPS	125,829,148	194,743,704	72,703,579	128,986	130,133,921	263,597,308	11,170,770	68,336,024	866,643,440	TOTAL TWPS
CITY OF SOO						285,414,225			285,414,225	CITY OF SOO
GRAND TOTALS	125,829,148	194,743,704	72,703,579	128,986	130,133,921	549,011,533	11,170,770	68,336,024	1,152,057,665	GRAND TOTALS

CERTIFIED

May 15, 2019


SHARON H KENNEDY, EQUALIZATION DIRECTOR

YEAR: 2019 **FINAL**
CHIPPEWA COUNTY EQUALIZATION REPORT
SCHOOL DISTRICT TAXABLE VALUES

STATE SCHOOL CODE	SCHOOL DISTRICT	2018	2019	AMOUNT OF INCREASE OR (DECREASE)	PERCENT CHANGE
17140	BRIMLEY AREA	121,472,901	125,829,148	4,356,247	3.59%
17050	DETOUR AREA	192,236,931	194,743,704	2,506,773	1.30%
17090	PICKFORD AREA *	68,127,883	72,703,579	4,575,696	6.72%
17110	RUDYARD AREA	123,957,857	130,133,921	6,176,064	4.98%
17010	SAULT AREA	530,155,950	549,011,533	18,855,583	3.56%
48040	TAHQUAMENON *	10,421,671	11,170,770	749,099	7.19%
17160	WHITEFISH	67,898,040	68,336,024	437,984	0.65%
49040	LES CHENEAUX *	138,063	128,986	-9,077	-6.57%
17000	EASTERN U P ISD *	1,114,409,296	1,152,057,665	37,648,369	3.38%

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

**CHIPPEWA COUNTY EQUALIZATION REPORT
SCHOOL DISTRICT TAXABLE VALUES BY TOWNSHIP FOR "513" ROLL (DNR-PILT PROPERTIES)**

TOWNSHIP OR CITY	BRIMLEY AREA DIST 17 140	DETOUR AREA DIST 17 050	PICKFORD DIST 17 090	LES CHENEAUX DIST 49 040	RUDYARD DIST 17 110	SAULT AREA DIST 17 010	TAHQUAMENON DIST 48 040	WHITEFISH DIST 17 160	TOTALS	TOWNSHIP OR CITY
BAY MILLS BRUCE	65,285					982,731			65,285 982,731	BAY MILLS BRUCE
CHIPPEWA DAFTER	268,610				11,371				268,610 11,371	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		972,835 3,582,616							972,835 3,582,616	DETOUR DRUMMOND ISL
HULBERT KINROSS					54,170		972,744		972,744 54,170	HULBERT KINROSS
PICKFORD RABER		3,548,988	349,326 1,450,298						349,326 4,999,286	PICKFORD RABER
RUDYARD SOO					46,619	18,804			46,619 18,804	RUDYARD SOO
SUGAR ISL SUPERIOR	19,266								0 19,266	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					6,812			5,923,608	6,812 5,923,608	TROUT LAKE WHITEFISH
TOTAL TWPS	353,161	8,104,439	1,799,624	0	118,972	1,001,535	972,744	5,923,608	18,274,083	TOTAL TWPS
CITY OF SOO						14,211			14,211	CITY OF SOO
GRAND TOTALS	353,161	8,104,439	1,799,624	0	118,972	1,015,746	972,744	5,923,608	18,288,294	GRAND TOTALS

Sharon H. Kennedy
SHARON H KENNEDY, EQUALIZATION DIRECTOR

BALANCES TO DNR LIST

CERTIFIED

LUCE, MACKINAC & SCHOOLCRAFT
EQUALIZATION DIRECTORS

TAXING UNITS IN COUNTY
CHIPPEWA COUNTY TREASURER

CODE NUMBER	TAXING UNIT	2018 TAXABLE VALUE	2019 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	56,328,431	57,800,807	347,857	800,100	1.0000	1.0000	1.00000
17-002	BRUCE	74,129,120	75,460,001	429,420	726,298	1.0000	0.9862	1.00000
17-003	CHIPPEWA	10,044,083	10,114,766	202,907	165,100	1.0000	0.9891	1.00000
17-004	DAFTER	40,633,010	41,573,262	131,340	945,183	1.0000	0.9969	1.00000
17-005	DETOUR	55,108,215	56,022,819	333,064	1,181,734	1.0000	0.9988	1.00000
17-006	DRUMMOND ISL	122,491,679	122,534,314	282,040	734,577	1.0000	1.0034	1.00000
17-007	HULBERT	10,935,240	11,170,770	38,400	0	0.9989	0.9755	1.00000
17-008	KINROSS	47,857,478	48,486,866	414,720	557,900	1.0000	0.9899	1.00000
17-009	PICKFORD	53,705,309	55,410,345	276,319	802,802	1.0000	0.9784	1.00000
17-010	RABER	33,703,021	31,480,889	272,631	169,100	1.0000	1.0677	1.00000
17-011	RUDYARD	42,130,251	44,445,258	229,516	1,828,332	1.0000	0.9832	1.00000
17-012	SOO	120,053,888	122,268,109	371,435	1,238,100	1.0000	0.9889	1.00000
17-013	SUGAR ISLAND	42,166,222	43,060,184	243,207	475,800	1.0000	0.9845	1.00000
17-014	SUPERIOR	47,806,287	48,464,044	379,176	1,225,193	1.0000	1.0040	1.00000
17-015	TROUT LAKE	29,134,550	30,014,982	22,629	217,732	1.0000	0.9770	1.00000
17-016	WHITEFISH	69,411,168	68,336,024	368,722	674,800	1.0000	1.0204	1.00000
CITIES & VILLAGES:								
17-041	DETOUR VLG*	18,240,889	17,988,956	243,741	356,800	1.0000	1.0207	N/A
17-051	CITY OF SOO	285,023,025	285,414,225	2,890,916	4,595,117	1.0000	1.0047	1.00000
COUNTY:								
17-000	CHIPPEWA CO.	1,140,660,977	1,152,057,665	7,234,299	16,337,868	1.0000	0.9980	N/A

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

	PREV TAXABLE	CURR TAXABLE	LOSSES	ADDITIONS	HEADLEE	BTRF
17010 SAULT	225,804,345	226,846,290	1,055,759	2,708,117	1.0000	1.0027
17050 DETOUR	126,452,502	126,020,254	422,501	1,372,870	1.0000	1.0111
17090 PICKFORD***	35,502,851	35,211,118	279,701	390,202	1.0000	1.0116
17110 RUDYARD***	61,840,810	63,494,000	172,726	1,208,147	1.0000	0.9901
17140 BRIMLEY	64,999,688	66,069,589	608,042	1,113,620	1.0000	0.9913
17160 WHITEFISH	52,489,764	51,763,423	271,911	450,600	1.0000	1.0176
48040 TAHQUAMENON***	175,182,612	178,373,547	223,618	1,431,344	1.0000	0.9888
49040 LES CHENEAUX***	139,719,978	143,845,884	155,442	1,416,866	1.0000	0.9799

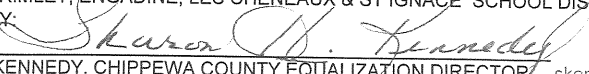
*****SCHOOL DIST INFORMATION RELATIVE TO ALL TAXABLE VALUE IN DISTRICT*****							
	PREV TAXABLE	CURR TAXABLE	LOSSES	ADDITIONS	HEADLEE	BTRF	
17010 SAULT	543,384,504	549,011,533	4,004,018	7,794,624	1.0000	0.9966	
17050 DETOUR	195,049,547	194,743,704	800,366	1,963,311	1.0000	1.0076	
17090 PICKFORD**	87,082,527	88,487,517	420,388	1,211,802	1.0000	0.9930	
17110 RUDYARD**	130,870,924	135,004,437	723,943	2,857,285	1.0000	0.9849	
17140 BRIMLEY	123,613,459	125,829,148	929,940	2,272,193	1.0000	0.9929	
17160 WHITEFISH	69,411,168	68,336,024	368,722	674,800	1.0000	1.0204	
48040 TAHQUAMENON**	286,304,636	291,004,410	1,049,839	4,814,683	1.0000	0.9967	
49040 LES CHENEAUX**	213,026,471	218,171,051	847,996	2,307,728	1.0000	0.9829	
17000 EUP ISD ***	2,363,685,899	2,400,472,972	14,027,035	34,370,424	1.0000	0.9931	
SUPERIOR DISTRICT LIBRARY***	1,279,220,568	1,301,300,553	7,595,434	18,623,471	1.0000	0.9914	

*DETOUR VILLAGE FIGURES ARE ALSO INCLUDED IN DETOUR TOWNSHIP'S FIGURES

**THESE ARE INTERCOUNTY TAXING AUTHORITIES WHICH EXTEND INTO ONE OR MORE COUNTIES;

FIGURES SHOWN INCLUDE OTHER COUNTIES' TOTALS

EUP ISD COVERS ALL OF CHIPPEWA, LUCE, & MACKINAC, TOGETHER WITH THE TAHQUAMENON AREA SCHOOL DISTRICT IN 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:


SHARON H. KENNEDY, CHIPPEWA COUNTY EQUALIZATION DIRECTOR skennedy@chippewacountymi.gov

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

FINAL

TAXABLE VALUES SHOWN ARE

EQUALIZED VALUES: REAL PROPERTY

UNIT NAME	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TC & DEVEL	TOTAL REAL VALUES
BAY MILLS	0	483,200	0	66,663,900	0	67,157,100
BRUCE	14,267,700	2,501,800	0	71,161,400	0	87,930,900
CHIPPEWA	0	987,400	0	8,415,700	0	9,403,100
DAFTER	6,350,400	4,029,000	1,028,700	29,655,700	0	41,063,800
DETOUR	0	2,537,900	507,800	66,703,400	0	69,749,100
DRUMMOND ISL	0	6,092,300	2,126,200	139,283,100	0	147,501,600
HULBERT	0	520,900	0	13,324,900	0	13,845,800
KINROSS	789,500	5,104,300	2,507,100	39,979,800	0	48,380,700
PICKFORD	9,514,500	3,057,100	0	49,593,300	0	62,164,900
RABER	2,834,600	1,441,700	0	33,800,000	0	38,076,300
RUDYARD	9,505,300	3,187,200	0	33,759,000	0	46,451,500
SOO	3,210,500	17,196,000	3,011,900	105,644,500	0	129,062,900
SUGAR ISLAND	0	567,300	0	51,577,600	0	52,144,900
SUPERIOR	2,551,300	8,892,500	0	39,413,700	0	50,857,500
TROUT LAKE	0	1,667,600	20,900	33,233,600	0	34,922,100
WHITEFISH	0	3,744,400	0	82,818,400	0	86,562,800
CITY OF SAULT	0	108,102,300	16,762,500	181,268,300	0	306,133,100
TOTALS:	49,023,800	170,122,900	25,965,100	1,046,296,300	0	1,291,408,100

EQUALIZED VALUES: PERSONAL PROPERTY:

	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY	TOTAL PERSONAL	GRAND TOTALS
	248,600	0	0	1,196,300	1,444,900	68,602,000
	42,500	0	0	2,671,800	2,714,300	90,645,200
	92,800	0	0	2,040,300	2,133,100	11,536,200
	1,008,200	271,100	0	3,954,800	5,234,100	46,297,900
	132,000	0	0	1,659,000	1,791,000	71,540,100
	492,300	357,000	0	1,742,300	2,591,600	150,093,200
	2,000	0	0	1,266,800	1,268,800	15,114,600
	986,500	899,300	0	2,718,700	4,604,500	52,985,200
	480,900	0	0	4,743,000	5,223,900	67,388,800
	84,700	0	0	1,096,500	1,181,200	39,257,500
	383,900	0	0	6,126,600	6,510,500	52,962,000
	2,300,300	295,700	0	3,353,300	5,949,300	135,012,200
	28,000	0	0	920,900	948,900	53,093,800
	1,146,175	0	0	3,894,800	5,040,975	55,898,475
	21,300	0	0	1,588,200	1,609,500	36,531,600
	218,400	0	0	1,119,300	1,337,700	87,900,500
	14,991,900	2,442,400	0	8,301,900	25,736,200	331,869,300
TOTALS:	22,660,475	4,265,500	0	48,394,500	75,320,475	1,366,728,575

TAXABLE VALUES: REAL PROPERTY:

UNIT NAME	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TC & DEVEL	TOTAL REAL VALUES
BAY MILLS	0	392,747	0	55,963,160	0	56,355,907
BRUCE	10,564,458	2,156,338	0	60,024,905	0	72,745,701
CHIPPEWA	0	862,187	0	7,119,479	0	7,981,666
DAFTER	4,111,791	3,896,894	992,086	27,338,391	0	36,339,162
DETOUR	0	2,288,293	497,477	51,446,049	0	54,231,819
DRUMMOND ISL	0	5,660,642	1,761,349	112,520,723	0	119,942,714
HULBERT	0	443,831	0	9,458,139	0	9,901,970
KINROSS	425,042	4,701,594	2,367,554	36,388,176	0	43,882,366
PICKFORD	6,606,929	2,678,445	0	40,901,071	0	50,186,445
RABER	1,892,911	1,149,095	0	27,257,683	0	30,299,689
RUDYARD	7,145,463	2,746,101	0	28,043,194	0	37,934,758
SOO	2,034,984	16,390,310	2,029,272	95,864,243	0	116,318,809
SUGAR ISLAND	0	464,457	0	41,646,827	0	42,111,284
SUPERIOR	1,816,023	8,590,076	0	33,016,970	0	43,423,069
TROUT LAKE	0	1,438,569	9,195	26,957,718	0	28,405,482
WHITEFISH	0	3,494,110	0	63,504,214	0	66,998,324
CITY OF SAULT	0	82,772,848	13,836,549	163,068,628	0	259,678,025
TOTALS:	34,597,601	140,126,537	21,493,482	880,519,570	0	1,076,737,190

TAXABLE VALUES: PERSONAL PROPERTY:

	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY	TOTAL PERSONAL	GRAND TOTALS
	248,600	0	0	1,196,300	1,444,900	57,800,807
	42,500	0	0	2,671,800	2,714,300	75,460,001
	92,800	0	0	2,040,300	2,133,100	10,114,766
	1,008,200	271,100	0	3,954,800	5,234,100	41,573,262
	132,000	0	0	1,659,000	1,791,000	56,022,819
	492,300	357,000	0	1,742,300	2,591,600	122,534,314
	2,000	0	0	1,266,800	1,268,800	11,170,770
	986,500	899,300	0	2,718,700	4,604,500	48,486,866
	480,900	0	0	4,743,000	5,223,900	55,410,345
	84,700	0	0	1,096,500	1,181,200	31,480,889
	383,900	0	0	6,126,600	6,510,500	44,445,258
	2,300,300	295,700	0	3,353,300	5,949,300	122,268,109
	1,146,175	0	0	920,900	948,900	43,060,184
	21,300	0	0	3,894,800	5,040,975	48,464,044
	218,400	0	0	1,588,200	1,609,500	30,014,982
	14,991,900	2,442,400	0	1,119,300	1,337,700	68,336,024
TOTALS:	22,660,475	4,265,500	0	48,394,500	75,320,475	1,152,057,665

YEAR: 2019

FINAL
5/15/2019

CHIPPEWA COUNTY EQUALIZATION REPORT

COMPARISON OF EQUALIZED AND TAXABLE VALUES

EQUALIZED VALUES

TAXABLE VALUES

TOWNSHIP/CITY	2018 EQUALIZED VALUES	2019 EQUALIZED VALUES	DOLLAR CHANGE EQUALIZED	PERCENT CHANGE EQUALIZED	2018 TAXABLE VALUES	2019 TAXABLE VALUES	DOLLAR CHANGE TAXABLE	PERCENT CHANGE TAXABLE	TOWNSHIP/CITY
BAY MILLS	68,775,100	68,602,000	-173,100	-0.25%	56,328,431	57,800,807	1,472,376	2.61%	BAY MILLS
BRUCE	88,403,600	90,645,200	2,241,600	2.54%	74,129,120	75,460,001	1,330,881	1.80%	BRUCE
CHIPPEWA	11,631,900	11,536,200	-95,700	-0.82%	10,044,083	10,114,766	70,683	0.70%	CHIPPEWA
DAFTER	45,593,900	46,297,900	704,000	1.54%	40,633,010	41,573,262	940,252	2.31%	DAFTER
DETOUR	68,037,900	71,540,100	3,502,200	5.15%	55,108,215	56,022,819	914,604	1.66%	DETOUR
DRUMMOND ISLAND	152,115,000	150,093,200	-2,021,800	-1.33%	122,491,679	122,534,314	42,635	0.03%	DRUMMOND ISLAND
HULBERT	14,720,100	15,114,600	394,500	2.68%	10,935,240	11,170,770	235,530	2.15%	HULBERT
KINROSS	53,968,200	52,985,200	-983,000	-1.82%	47,857,478	48,486,866	629,388	1.32%	KINROSS
PICKFORD	64,608,400	67,388,800	2,780,400	4.30%	53,705,309	55,410,345	1,705,036	3.17%	PICKFORD
RABER	40,943,800	39,257,500	-1,686,300	-4.12%	33,703,021	31,480,889	-2,222,132	-6.59%	RABER
RUDYARD	50,025,600	52,962,000	2,936,400	5.87%	42,130,251	44,445,258	2,315,007	5.49%	RUDYARD
SOO	131,620,600	135,012,200	3,391,600	2.58%	120,053,888	122,268,109	2,214,221	1.84%	SOO
SUGAR ISLAND	53,184,100	53,093,800	-90,300	-0.17%	42,166,222	43,060,184	893,962	2.12%	SUGAR ISLAND
SUPERIOR	57,448,300	55,898,475	-1,549,825	-2.70%	47,806,287	48,464,044	657,757	1.38%	SUPERIOR
TROUT LAKE	34,230,000	36,531,600	2,301,600	6.72%	29,134,550	30,014,982	880,432	3.02%	TROUT LAKE
WHITEFISH	91,422,600	87,900,500	-3,522,100	-3.85%	69,411,168	68,336,024	-1,075,144	-1.55%	WHITEFISH
TOTAL TOWNSHIPS	1,026,729,100	1,034,859,275	8,130,175	0.79%	855,637,952	866,643,440	11,005,488	1.29%	TOTAL TOWNSHIPS
CITY OF S S MARIE	320,509,000	331,869,300	11,360,300	3.54%	285,023,025	285,414,225	391,200	0.14%	CITY OF S S MARIE
GRAND TOTAL	1,347,238,100	1,366,728,575	19,490,475	1.45%	1,140,660,977	1,152,057,665	11,396,688	1.00%	GRAND TOTAL

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT
 DETAIL OF TAXABLE VALUE CHANGES
 HEADLEE ANALYSIS

COUNTY: CHIPPEWA
 YEAR: 2019
 DATE: 15-May-19
 FORM: FINAL TAXABLE VALUE ANALYSIS
 CPI: 1.024

CODE NUMBER	TAXING UNIT	2018 TAXABLE VALUE	2019 TAXABLE VALUE	LOSSES TAXABLE VALUE	ADDITIONS TAXABLE VALUE	DIFFERENCE PREV TV & CURR TV	PERCENT CHANGE TV/PREV TV	NET ADDITIONS	2019 EQUALIZED VALUE	RATIO TV/EQ	CODE NUMBER UNIT
TOWNSHIPS:											
17-001	BAY MILLS	56,328,431	57,800,807	347,857	800,100	1,472,376	2.61%	452,243	68,904,800	83.89%	17-001
17-002	BRUCE	74,129,120	75,460,001	429,420	726,298	1,330,881	1.80%	296,878	88,785,700	84.99%	17-002
17-003	CHIPPEWA	10,044,083	10,114,766	202,907	165,100	70,683	0.70%	-37,807	11,857,800	85.30%	17-003
17-004	DAFTER	40,633,010	41,573,262	131,340	945,183	940,252	2.31%	813,843	45,498,500	91.37%	17-004
17-005	DETOUR	55,108,215	56,022,819	333,064	1,181,734	914,604	1.66%	848,670	65,533,600	85.49%	17-005
17-006	DRUMMOND ISL	122,491,679	122,534,314	282,040	734,577	42,635	0.03%	452,537	156,373,300	78.36%	17-006
17-007	HULBERT	10,935,240	11,170,770	38,400	0	235,530	2.15%	-38,400	14,325,619	77.98%	17-007
17-008	KINROSS*	47,857,478	48,486,866	414,720	557,900	629,388	1.32%	143,180	52,814,900	91.81%	17-008
17-009	PICKFORD	53,705,309	55,410,345	276,319	802,802	1,705,036	3.17%	526,483	61,734,700	89.76%	17-009
17-010	RABER	33,703,021	31,480,889	272,631	169,100	-2,222,132	-6.59%	-103,531	41,779,600	75.35%	17-010
17-011	RUDYARD	42,130,251	44,445,258	229,516	1,828,332	2,315,007	5.49%	1,598,816	49,295,200	90.16%	17-011
17-012	SOO	120,053,888	122,268,109	371,435	1,238,100	2,214,221	1.84%	866,665	129,307,500	94.56%	17-012
17-013	SUGAR ISLAND	42,166,222	43,060,184	243,207	475,800	893,962	2.12%	232,593	53,378,700	80.67%	17-013
17-014	SUPERIOR	47,806,287	48,464,044	379,176	1,225,193	657,757	1.38%	846,017	55,404,600	87.47%	17-014
17-015	TROUT LAKE	29,134,550	30,014,982	22,629	217,732	880,432	3.02%	195,103	34,769,500	86.33%	17-015
17-016	WHITEFISH	69,411,168	68,336,024	368,722	674,800	-1,075,144	-1.55%	306,078	92,170,000	74.14%	17-016
CITIES & VILLAGES:											
17-041	DETOUR VLG*	18,240,889	17,988,956	243,741	356,800	-251,933	-1.38%	113,059	21,379,100	84.14%	17-041
17-051	CITY OF SOO	285,023,025	285,414,225	2,890,916	4,595,117	391,200	0.14%	1,704,201	313,627,200	91.00%	17-051
COUNTY:											
17-000	CHIPPEWA CO.	1,140,660,977	1,152,057,665	7,234,299	16,337,888	11,396,688	1.00%	9,103,569	1,335,561,219	86.26%	17-000

TAXABLE/
 EQUALIZED
 VALUE
 MULTIPLIER

1.16

YEAR: 2019

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY EQUALIZED VALUES

TOWNSHIP/CITY	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	TOWNSHIP/CITY
BAY MILLS BRUCE	73,476,500 85,796,950	72,317,100 86,438,200	70,327,200 86,117,600	68,154,200 86,782,400	68,241,600 88,880,200	67,896,400 89,281,400	68,321,600 89,759,700	68,904,800 88,785,700	68,775,100 88,403,600	68,602,000 90,645,200	BAY MILLS BRUCE
CHIPPEWA DAFTER	10,122,200 41,867,900	10,081,200 42,096,500	10,809,000 42,601,400	11,981,400 44,265,200	12,162,600 44,867,000	12,189,800 44,806,300	12,373,100 45,785,400	11,857,800 45,498,500	11,631,900 45,593,900	11,536,200 46,297,900	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	76,717,100 166,635,300	75,485,600 166,758,900	71,128,400 162,030,800	69,586,600 158,373,400	68,554,200 157,849,700	65,480,500 157,341,600	63,998,500 157,065,600	65,533,600 156,373,300	68,037,900 152,115,000	71,540,100 150,093,200	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	13,122,679 53,435,200	12,860,460 50,753,000	13,539,500 50,850,200	14,431,500 51,465,900	14,457,800 51,355,000	14,323,400 51,780,700	13,867,600 51,499,400	14,325,619 52,814,900	14,720,100 53,968,200	15,114,600 52,985,200	HULBERT KINROSS
PICKFORD RABER	62,470,800 45,297,500	62,483,950 42,362,000	59,355,500 40,659,100	59,537,050 40,088,800	58,512,050 39,951,100	57,351,040 41,675,400	59,906,200 41,346,400	61,734,700 41,779,600	64,608,400 40,943,800	67,388,800 39,257,500	PICKFORD RABER
RUDYARD SOO	54,889,900 120,336,400	52,491,219 119,491,800	51,850,250 120,889,900	50,928,200 123,785,900	49,828,150 122,395,700	50,484,000 125,192,800	50,002,100 128,270,500	49,295,200 129,307,500	50,025,600 131,620,600	52,962,000 135,012,200	RUDYARD SOO
SUGAR ISLAND SUPERIOR	57,398,200 52,219,270	55,502,100 52,489,265	54,808,000 52,538,370	55,234,600 54,986,870	54,090,000 54,679,270	54,789,800 54,541,482	53,866,551 55,797,000	53,378,700 55,404,600	53,184,100 57,448,300	53,093,800 55,898,475	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	36,073,300 111,690,200	36,169,100 112,189,750	34,796,100 102,909,550	34,414,800 96,163,850	35,360,300 96,071,350	35,519,000 94,528,182	34,847,900 92,548,325	34,769,500 92,170,000	34,230,000 91,422,600	36,531,600 87,900,500	TROUT LAKE WHITEFISH
CITY OF S S MARIE	312,707,600	315,317,600	301,753,651	306,253,300	312,850,600	314,845,800	313,768,600	313,627,200	320,509,000	331,869,300	CITY OF S S MARIE
GRAND TOTALS	1,374,256,999	1,365,287,744	1,327,164,521	1,326,453,970	1,330,106,620	1,332,027,604	1,333,014,476	1,335,561,219	1,347,238,100	1,366,728,575	GRAND TOTALS
DOLLAR CHANGE EACH YEAR	5,941,029	-8,969,255	-38,123,223	-710,551	3,652,650	1,920,984	986,872	2,546,743	11,676,881	19,490,475	DOLLAR CHANGE EACH YEAR
PERCENT CHANGE EACH YEAR	0.43%	-0.65%	-2.79%	-0.05%	0.28%	0.14%	0.07%	0.19%	0.87%	1.45%	PERCENT CHANGE EACH YEAR

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: -\$158,740 AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: -0.01%

YEAR: 2019

CU.EQU.G19.016

15-May-19

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY TAXABLE VALUES

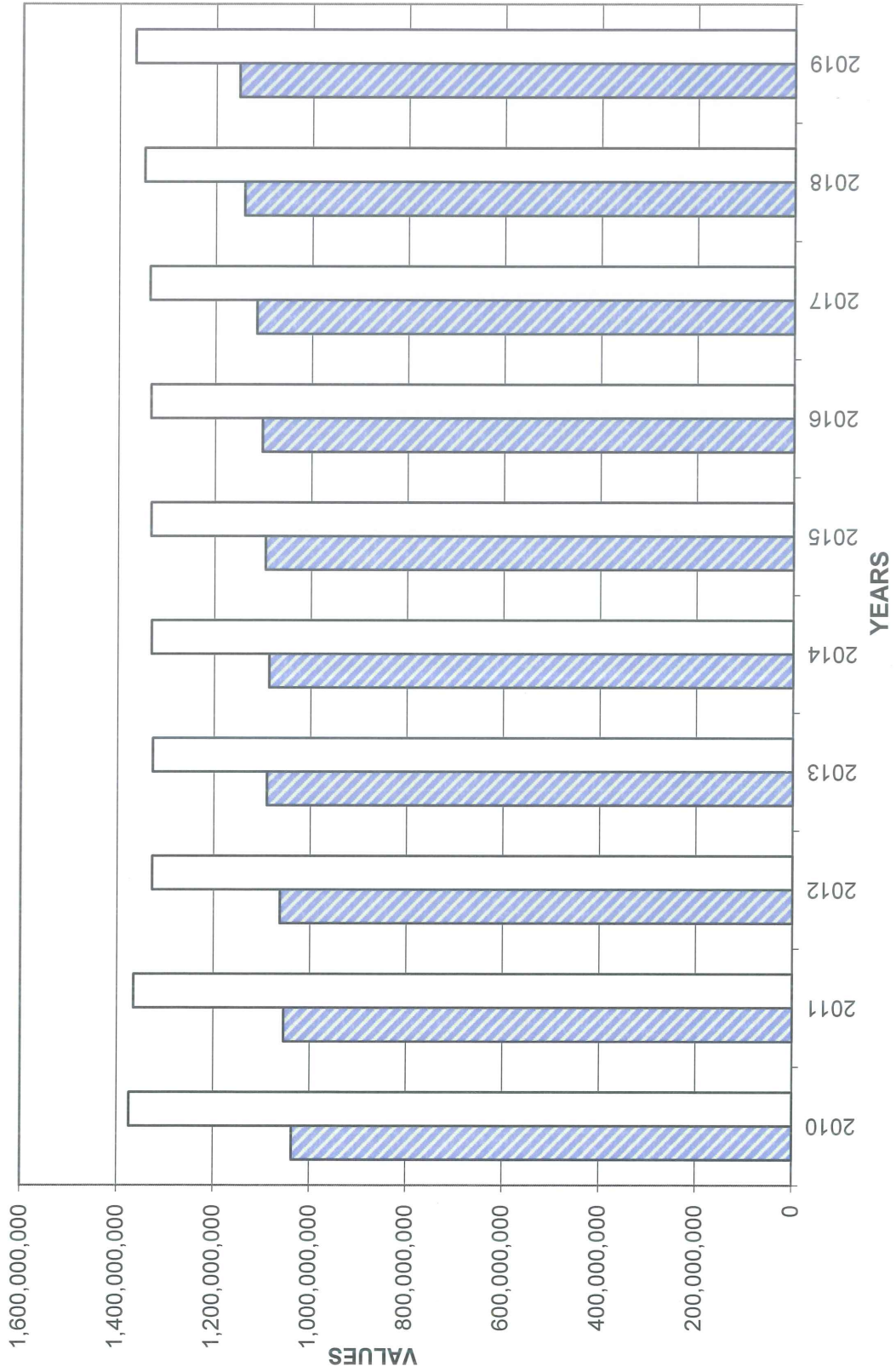
FINAL

TOWNSHIP/CITY	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	TOWNSHIP/CITY
BAY MILLS BRUCE	49,074,911 63,431,974	49,995,177 65,309,489	51,529,418 66,457,957	52,737,303 68,333,240	53,611,672 70,649,986	54,210,944 70,874,810	55,018,279 71,676,758	55,336,603 72,405,142	56,328,431 74,129,120	57,800,807 75,460,001	BAY MILLS BRUCE
CHIPPEWA DAFTER	7,508,116 33,853,674	7,714,178 34,625,778	8,617,432 35,983,953	9,917,442 38,180,831	10,176,552 38,397,891	10,280,819 38,838,838	10,504,424 39,575,768	10,298,850 40,071,239	10,044,083 40,633,010	10,114,766 41,573,262	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	49,771,859 107,595,398	50,787,931 110,750,629	51,241,673 113,115,498	52,214,969 115,122,175	52,607,016 116,677,098	52,377,050 118,217,477	52,733,898 119,371,686	53,691,032 121,228,327	55,108,215 122,491,679	56,022,819 122,534,314	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	8,237,307 43,070,582	8,404,387 42,384,232	8,800,053 43,994,546	9,977,334 45,295,632	10,097,209 45,236,410	10,206,211 46,371,043	10,295,274 46,295,408	10,421,671 46,606,270	10,935,240 47,857,478	11,170,770 48,486,866	HULBERT KINROSS
PICKFORD RABER	44,930,140 32,645,190	45,999,957 31,959,156	46,275,867 31,381,914	47,329,956 31,664,520	47,696,521 31,882,139	47,676,800 32,434,439	49,380,010 32,700,654	50,914,131 33,189,967	53,705,309 33,703,021	55,410,345 31,480,869	PICKFORD RABER
RUDYARD SOO	37,951,015 103,184,344	38,466,254 104,016,680	38,857,436 106,159,187	39,876,400 109,500,583	40,126,026 109,034,143	41,487,919 112,329,651	41,715,124 115,294,965	41,527,292 116,469,936	42,130,251 120,053,888	44,445,258 122,268,109	RUDYARD SOO
SUGAR ISLAND SUPERIOR	37,050,109 38,978,162	37,818,665 40,026,011	38,456,675 41,467,468	39,935,871 44,404,920	39,758,940 44,924,375	40,779,011 45,448,363	41,398,221 47,048,792	41,763,876 46,551,042	42,166,222 47,806,287	43,060,184 48,464,044	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	24,901,263 63,177,075	25,632,146 65,328,363	26,237,764 65,623,821	26,755,896 65,723,687	27,428,125 67,149,720	28,136,607 67,811,063	28,317,682 66,967,726	28,984,217 67,898,040	29,134,550 69,411,168	30,014,982 68,336,024	TROUT LAKE WHITEFISH
CITY OF S S MARIE	291,091,476	294,802,882	288,367,330	293,373,200	281,157,745	277,153,215	273,901,861	277,051,661	285,023,025	285,414,225	CITY OF S S MARIE
GRAND TOTALS	1,036,452,595	1,054,021,915	1,062,567,992	1,090,343,859	1,086,611,568	1,094,634,260	1,102,156,530	1,114,409,296	1,140,660,977	1,152,057,665	GRAND TOTALS
DOLLAR CHANGE EACH YEAR	16,137,619	17,569,320	8,546,077	27,775,967	-3,732,391	8,022,692	7,522,270	12,252,766	26,251,681	11,396,688	DOLLAR CHANGE EACH YEAR
PERCENT CHANGE EACH YEAR	1.58%	1.70%	0.81%	2.61%	-0.34%	0.74%	0.69%	1.11%	2.36%	1.00%	PERCENT CHANGE EACH YEAR
STATE CERTIFIED RATE OF INFLATION	-0.30%	1.70%	2.70%	2.40%	1.60%	1.60%	0.30%	0.90%	2.10%	2.40%	STATE CERTIFIED RATE OF INFLATION

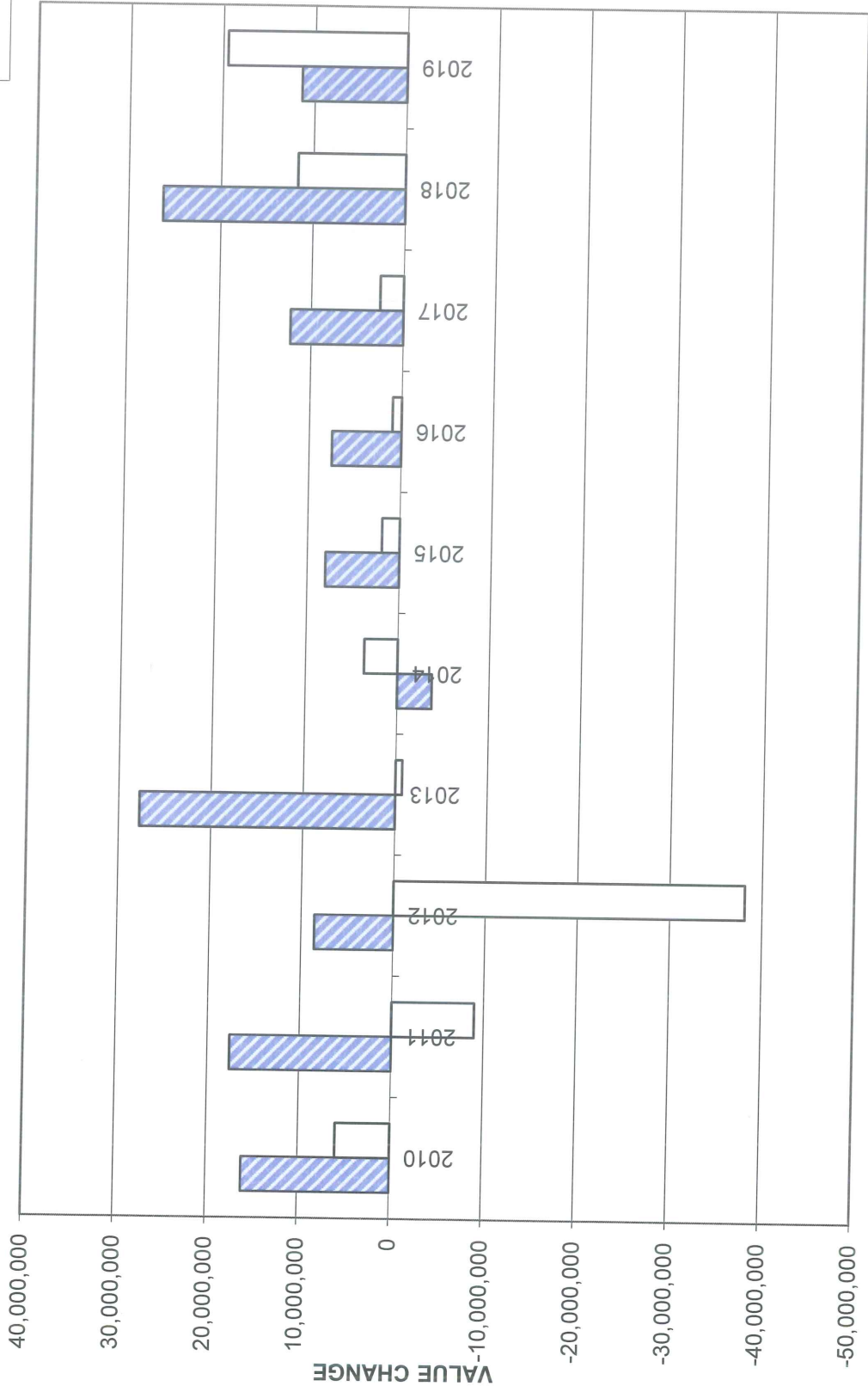
AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: \$13,174,269 AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 1.23%

AVERAGE ANNUAL DOLLAR CHANGE PREV 5 YEAR PERIOD: \$13,089,219 AVERAGE ANNUAL PERCENT CHANGE FOR 5 YEAR PERIOD: 1.18%

CHIPPEWA COUNTY TAXABLE/EQUALIZED VALUE COMPARISON



CHIPPEWA COUNTY TAXABLE/EQUALIZED VALUE CHANGE COMPARISON



TAXABLE VALUATIONS BY CLASSIFICATION
Statement of taxable valuations in the year 2019

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

UNIT NO	(COL. 1) TOWNSHIP OR CITY	(COL. 2) AGRICULTURAL TAXABLE VALUE	(COL. 3) COMMERCIAL TAXABLE VALUE	(COL. 4) INDUSTRIAL TAXABLE VALUE	(COL. 5) RESIDENTIAL TAXABLE VALUE	(COL. 6) TIMBER CUTOVER TAXABLE VALUE	(COL. 7) DEVELOPMENTAL TAXABLE VALUE	(COL. 8) TOTAL REAL PROPERTY TAXABLE VALUE
001	BAY MILLS TWP	0	392,747	0	55,963,160			56,355,907
002	BRUCE TWP	10,564,458	2,156,338	0	60,024,905			72,745,701
003	CHIPPEWA TWP	0	862,187	0	7,119,479			7,981,666
004	DAFTER TWP	4,111,791	3,896,894	992,086	27,338,391			36,339,162
005	DETOUR TWP	0	2,288,293	497,477	51,446,049			54,231,819
006	DRUMMOND ISL TWP	0	5,660,642	1,761,349	112,520,723			119,942,714
007	HULBERT TWP	0	443,831	0	9,458,139			9,901,970
008	KINROSS TWP	425,042	4,701,594	2,367,554	36,388,176			43,882,366
009	PICKFORD TWP	6,606,929	2,678,445	0	40,901,071			50,186,445
010	RABER TWP	1,892,911	1,149,095	0	27,257,683			30,299,689
011	RUDYARD TWP	7,145,463	2,746,101	0	28,043,194			37,934,758
012	SOO TWP	2,034,984	16,390,310	2,029,272	95,864,243			116,318,809
013	SUGAR ISLAND	0	464,457	0	41,646,827			42,111,284
014	SUPERIOR TWP	1,816,023	8,590,076	0	33,016,970			43,423,069
015	TROUT LAKE	0	1,438,569	9,195	26,957,718			28,405,482
016	WHITEFISH TWP	0	3,494,110	0	63,504,214			66,998,324
051	SAULT STE MARIE CITY	0	82,772,848	13,836,549	163,068,628			259,678,025
TOTALS FOR COUNTY:		34,597,601	140,126,537	21,493,482	880,519,570			1,076,737,190
041	DETOUR VILLAGE*		1,641,704	492,460	15,317,392			17,451,556

*These figures are included in Detour Township totals, and are here for information purposes only

This form is used to report total Taxable Valuations, broken down by classification, for each township and city within the county. The Taxable Valuations reported here are the final Taxable Valuations NOT the Tentative Taxable Valuations. Final Taxable Valuations may be different from Tentative Taxable Valuations when a township or city receives a county and/or state equalization factor more or less than was used to calculate Tentative Taxable Valuations. Report the Taxable Valuations for the six classifications of real property in columns 1 through 6 on page 1. Then enter the total Taxable Valuations for real property in Column 7. Report the Taxable Valuations for personal property in column 8 on page 2. Add the total Taxable Valuations for real property (column 7 page 1) and personal property (column 8, page 2) and enter in (column 9, page 2). Taxable values of properties receiving Homeowner's Principal Residence, Qualified Agricultural and Qualified Forest exemption are reported in column 10; Personal Commercial & Industrial Property taxable values are shown in columns 11 & 12. Taxable Value of properties not entitled to specific exemption shown in Column 13.

TAXABLE VALUATIONS BY CLASSIFICATION
 Statement of taxable valuations in the year

2019

COUNTY: CHIPPEWA
 DATE: May 10, 2019
 Page: 2 of 2

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

Personal Property Taxable Valuations as of the fourth Monday in May
 (Do not report Assessed Valuations or Equalized Valuations on this form)

UNIT NO	TOWNSHIP OR CITY	(COL. 8) PERSONAL PROPERTY TAXABLE VALUE	(COL. 9) TOTAL REAL AND PERSONAL TAXABLE VALUE	(COL. 10) OWNER'S PRINCIPAL RES & QUAL AGRICULTURAL & FOREST PROPERTY TAXABLE VALUE	(COL. 11) COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	(COL. 12) INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	(COL. 13) PROPERTIES NOT RECEIVING EXEMPTION IN COL. 10, 11, & 12 TAXABLE VALUE *
001	BAY MILLS TWP	1,444,900	57,800,807	24,348,872	248,600	0	33,203,335
002	BRUCE TWP	2,714,300	75,460,001	57,249,314	42,500	0	18,168,187
003	CHIPPEWA TWP	2,133,100	10,114,766	2,623,522	92,800	0	7,398,444
004	DAFTER TWP	5,234,100	41,573,262	26,388,283	1,008,200	271,100	13,905,679
005	DETOUR TWP	1,791,000	56,022,819	20,362,395	132,000	0	35,528,424
006	DRUMMOND ISL TWP	2,591,600	122,534,314	38,596,396	492,300	357,000	83,088,618
007	HULBERT TWP	1,268,800	11,170,770	2,476,105	2,000	0	8,692,665
008	KINROSS TWP	4,604,500	48,486,866	24,664,730	986,500	899,300	21,936,336
009	PICKFORD TWP	5,223,900	55,410,345	35,466,892	480,900	0	19,462,553
010	RABER TWP	1,181,200	31,480,889	15,536,510	84,700	0	15,859,679
011	RUDYARD TWP	6,510,500	44,445,258	25,867,963	383,900	0	18,193,395
012	SOO TWP	5,949,300	122,268,109	77,148,829	2,300,300	295,700	42,523,280
013	SUGAR ISLAND	948,900	43,060,184	17,783,380	28,000	0	25,248,804
014	SUPERIOR TWP	5,040,975	48,464,044	24,812,773	1,146,175	0	22,505,096
015	TROUT LAKE	1,609,500	30,014,982	11,240,030	21,300	0	18,753,652
016	WHITEFISH TWP	1,337,700	68,336,024	15,927,575	218,400	0	52,190,049
051	SAULT STE MARIE CITY	25,736,200	285,414,225	131,037,807	14,991,900	2,442,400	136,942,118
TOTALS FOR COUNTY:		75,320,475	1,152,057,665	551,531,376	22,660,475	4,265,500	573,600,314
041	DETOUR VILLAGE*	537,400	17,988,956	7,045,505	80,800	0	10,862,651

*These figures are included in Detour Township totals, and are here for information purposes only



Sharon H. Kennedy
 Chippewa County Equalization Director

10-May-19

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT

2018

MILLAGE REPORT

CHIPPEWA COUNTY BOARD OF COMMISSIONERS

7-Nov-18 FINAL

2018

UNIT NUMBER	UNIT NAME AND SCHOOL DISTRICT	SCHOOL DIST CODE	2018 TAXABLE VALUES	2017 TOTAL MILLAGE	COUNTY ALLOC	EXTRA ALLOC	VOTED	LOCAL UNIT	EXTRA ALLOC	VOTED	SD	EXTRA ALLOC	VOTED	LIBRARY	SUPERIOR DISTRICT	STATE TAXED TAX (SET) ALL PAY	LOCAL SCHOOL DEBT & SINK FUND ALL PAY	LOCAL SCHOOL OPERATING	2018 TOTAL TAX RATE PRIOR TO APPLICABLE EXEMPTION	2018 SUMMER TAX RATE PRIOR TO APPLICABLE EXEMPTION	2018 WINTER TAX RATE PRIOR TO APPLICABLE EXEMPTION	UNIT NAME	COMMENTS:	
																								SEE NOTE BELOW
17 001	BAY MILLS - BRIMLEY SCH	17-140	56,328,431	40,5048	6.1500	2,5148	1,0000	NONE	0.2000	2,0000	0.5000	0.0000	0.0000	0.0000	0.0000	6.0000	3,3000	18.0000	39.6848	12.1500	27.5146	BAY MILLS		
17 002	BRUCE - SAULT SCH	17-010	71,983,929	42,5864	6.1500	2,5148	1,6461	2,4955	0.2000	2,0000	0.5000	0.0000	0.0000	0.0000	0.0000	6.0000	2,4800	18.0000	41.9864	12.1500	29.8364	BRUCE - SSM		
17 003	BRUCE - PICKFORD SCH	17-080	2,145,191	43,4864	6.1500	2,5148	1,6461	2,4955	0.2000	2,0000	0.5000	0.0000	0.0000	0.0000	0.0000	6.0000	2,9100	18.0000	42.4164	12.1500	30.2664	BRUCE - PICKFORD		
17 004	CHIPPEWA - BRIMLEY SCH	17-140	10,044,083	41,1548	6.1500	2,5148	1,6500	NONE	0.2000	2,0000	0.5000	0.0000	0.0000	0.0000	0.0000	6.0000	3,3000	18.0000	40.3148	12.1500	28.1648	CHIPPEWA		
17 005	DAFTER - SS MARIE SCH	17-010	24,157,440	42,0948	6.1500	2,5148	1,6500	2,0000	0.2000	2,0000	0.5000	0.0000	0.0000	0.0000	0.0000	6.0000	2,4800	18.0000	41.4948	12.1500	29.3448	DAFTER - SSM		
17 006	DAFTER - RUDYARD SCH	17-110	7,040,912	44,2498	6.1500	2,5148	1,6500	2,0000	0.2000	2,0000	0.5000	0.0000	0.0000	0.0000	0.0000	6.0000	4,6500	18.0000	43.6548	12.1500	31.5148	DAFTER - RUD		
17 007	BRIMLEY SCH	17-140	9,434,656	43,1948	6.1500	2,5148	1,6500	2,0000	0.2000	2,0000	0.5000	0.0000	0.0000	0.0000	0.0000	6.0000	3,3000	18.0000	42.3148	12.1500	30.1648	DAFTER - BRIM		
17 008	DETROUR - DETOUR SCH	17-050	55,108,215	39,1184	6.1500	2,5148	1,6267	0.4879	0.2000	2,0000	NONE	0.0000	0.0000	0.0000	0.0000	6.0000	1,7800	18.0000	38.7694	12.1500	26.6194	DETOUR	SEE ALSO DETOUR VILLAGE INFO	
17 009	DRUMMOND ISL - DETOUR SCH	17-050	122,491,679	42,0253	6.1500	2,5148	1,6307	2.9556	0.2000	2,0000	NONE	0.0000	0.0000	0.0000	0.0000	6.0000	1,7800	18.0000	41.2313	12.1500	29.0813	DRUMMOND ISL		
17 010	HULBERT - TANQUA SCH	48-040	10,935,240	44,8573	6.1500	2,5148	1,6217	6.6576	0.2000	2,0000	NONE	0.0000	0.0000	0.0000	0.0000	6.0000	2,0000	18.0000	44.1441	32.1500	11.9941	HULBERT	SCH MILLS LEVIED IN SUMMER	
17 011	KINROSS CHTR - RUDYARD SCH	17-110	47,857,478	47,7648	6.1500	2,5148	1,6500	5.5000	0.2000	2,0000	0.5000	0.0000	0.0000	0.0000	0.0000	6.0000	4,6500	18.0000	47.1648	12.1500	35.0148	KINROSS	ADD 10 MILLS IN SPEC POLICE DIST	
17 012	PICKFORD - PICKFORD SCH	17-080	53,705,309	45,9948	6.1500	2,5148	1,6500	5.0000	0.2000	2,0000	0.5000	0.0000	0.0000	0.0000	0.0000	6.0000	2,9100	18.0000	44.9248	12.1500	32.7748	PICKFORD		
17 013	RABER - DETOUR SCH	17-050	17,448,653	42,2710	6.1500	2,5148	1,6273	3.6439	0.2000	2,0000	NONE	0.0000	0.0000	0.0000	0.0000	6.0000	1,7800	18.0000	41.9160	12.1500	29.7660	RABER - DETOUR		
17 014	PICKFORD SCH	17-090	16,113,911	44,1310	6.1500	2,5148	1,6273	3.6439	0.2000	2,0000	0.5000	0.0000	0.0000	0.0000	0.0000	6.0000	2,9100	18.0000	43.5460	12.1500	31.3960	RABER - PICKFORD		
17 015	RABER - LES CHEN SCH	49-040	139,457	42,1310	6.1500	2,5148	1,6273	3.6439	0.2000	2,0000	0.5000	0.0000	0.0000	0.0000	0.0000	6.0000	1,3800	18.0000	42.0160	12.1500	29.8660	RABER - LES CHEN		
17 016	RUDYARD - RUDYARD SCH	17-110	42,130,251	46,4820	6.1500	2,5148	1,6481	4.2000	0.2000	2,0000	0.5000	0.0000	0.0000	0.0000	0.0000	6.0000	4,6500	18.0000	45.8620	12.1500	33.7120	RUDYARD	WATER & SEWER SPEC ASSESSMENT DIST	
17 017	SAULT SCH	17-010	120,053,888	40,0531	6.1500	2,5148	1,6093	NONE	0.2000	2,0000	0.5000	0.0000	0.0000	0.0000	0.0000	6.0000	2,4800	18.0000	39.4531	12.1500	27.3031	SOO		
17 018	SUGAR ISL - SAULT SCH	17-010	42,166,222	49,0369	6.1500	2,5148	1,6457	8.9464	0.2000	2,0000	0.5000	0.0000	0.0000	0.0000	0.0000	6.0000	2,4800	18.0000	48.4369	12.1500	36.2869	SUGAR ISLAND		
17 019	SUPERIOR - BRIMLEY SCH	17-140	47,806,287	41,1506	6.1500	2,5148	1,6458	NONE	0.2000	2,0000	0.5000	0.0000	0.0000	0.0000	0.0000	6.0000	3,3000	18.0000	40.3106	12.1500	28.1606	SUPERIOR		
17 020	TROUT LAKE - RUDYARD SCH	17-110	29,134,550	42,9008	6.1500	2,5148	1,6360	0.6500	0.2000	2,0000	0.5000	0.0000	0.0000	0.0000	0.0000	6.0000	4,6500	18.0000	42.3008	12.1500	30.1508	TROUT LAKE		
17 021	WHITEFISH - WHITEFISH SCH	17-160	69,411,168	40,6101	6.1500	2,5148	1,6298	2.0381	0.2000	2,0000	NONE	0.0000	0.0000	0.0000	0.0000	6.0000	1,2500	18.0000	39.7827	12.1500	27.6327	WHITEFISH		
17 022	DETOUR VILLAGE - DETOUR SCH	17-041	18,240,869	48,0821	6.1500	2,5148	8.9637	0.0000	0.2000	2,0000	NONE	0.0000	0.0000	0.0000	0.0000	6.0000	1,7800	18.0000	45.6085	18.9891	26.6194	DETOUR VILLAGE	SEE NOTE BELOW	
17 023	CITY OF SS MARIE	17-010	285,025,025	61,2721	6.1500	2,5148	16.8139	6.6398	0.2000	2,0000	0.5000	0.0000	0.0000	0.0000	0.0000	6.0000	2,4800	18.0000	61.2985	45.6437	15.4546	CITY OF SS MARIE		
17 024	TOTAL TAXABLE VALUE		1,140,660,977																					

*****IMPORTANT ADDITIONAL INFORMATION*****

THE COUNTY ALLOCATED AND STATE EDUCATION MILLAGES ARE LEVIED IN JULY
 FOR THOSE 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 DETOUR, TANQUAMON, and WHITEFISH SCHOOL DISTRICTS
 ***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.

THIS DOCUMENT PREPARED BY: SHARON H. KENNEDY, EQUALIZATION DIRECTOR

11/7/2018