

**CHIPPEWA COUNTY
EQUALIZATION REPORT
2015**

EQUALIZATION AND APPORTIONMENT COMMITTEE:

**CONOR EGAN, CHAIR
SCOTT SHACKLETON, MEMBER
RUDY JOHNSON, MEMBER**

EQUALIZATION DEPARTMENT STAFF:

**SHARON H. KENNEDY, DIRECTOR
KATHY JONES LOUP, APPRAISER
STEPHANIE COOK, APPRAISER
STACI NELSON, DATA ENTRY CLERK**

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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 *Sharon H. Kennedy*
Subject: 2015 Equalization Report
Date: June 3, 2015

Attached is the **2015 Equalization Report** which contains the 2015 Equalized Values for the County as well as the County's Final Taxable Value projections.

The County's **Ad Valorem Equalized Value** grew by \$1,930,984 to \$1,332,027,604 (pg 1) and its **Ad Valorem Taxable Value** grew by \$8,022,692 to \$1,094,634,260 (pg 21), due to property sales continuing to increase, new businesses and projects coming into the area, and another year of increased building permits being issued. Presuming no further legislative actions by the State or Tax Tribunal decisions that would substantially stagnate or reduce taxable values, in my opinion, our values will remain relatively stable and continue to increase.

In 1994, the voters of Michigan passed Proposal A, which moved the basis upon which tax revenue is determined from Equalized Value to Taxable Value. This change was meant to provide a relatively stable tax base and protect against the wild fluctuations in the real estate market, and except for unfunded legislative directives, has accomplished that goal.

It is only with the hard-work and dedication of Equalization Department Staff, Kathy Loup, Stephanie Cook, and Staci Nelson, that this report is possible. I consider myself fortunate to work alongside these innovative and knowledgeable women.

2015 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 PO BOX 5001 KINCHELOE, MI 49788 495-5756 (HOME) 495-5160 (FAX) lkooiman@centurylink.net	MARY SWENDSEN 5030 S RANGER RD BRIMLEY, MI 49715 437-5316	DAWN RECLA 14740 W LAKESHORE DR BRIMLEY, MI 49715 437-5373 632-5309 (WORK) 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.bruce township.net (Mon. Wed. & Fri)	CHRISTINE LEDERGERBER 7231 S MARY ELLA RD BRIMLEY, MI. 49715 906-248-5732 (HOME) 906-440-0689 (CELL) 635-0112 (TWP FAX) christy@jamadots.com	WANDA SAWYERS 11210 S M-129 SSM, MI 49783 632-8049 (HOME) 635-0112 (TWP FAX)	RUTH LAJOIE 17032 S RIVERSIDE DR BARBEAU, MI 49710 635-3058 (TWP OFC) 635-0112 (TWP FAX)
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DETOUR 17-005	THOMAS E LEHMAN 260 SUPERIOR ST DETOUR VILLAGE, MI 49725 906-297-5304 (PHONE) 906-297-8670 (FAX) Tues & Thurs 10-2pm	RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620 906-440-3704 (CELL) randy5195@yahoo.com	LINDA FISHER PO BOX 397 DETOUR VLG, MI 49725 906-297-2101 lifisher@yahoo.com	SHARON HAMEL PO BOX 244 DETOUR VLG, MI 49725 906-297-5304 906-297-6271 (FAX)
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2015 CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS

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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	JAMES HILL PO BOX 456 PICKFORD, MI 49774 647-3361	NICHOLAS J NELSON PO BOX 456 PICKFORD, MI 49774 647-3361 pickfordtownshipassessor@gmail.com	LINDA ROBERTS-MILLER PO BOX 456 PICKFORD, MI 49774 647-2213 pickfordclerk@centurytel.net	PEGGY MCCONKEY PO BOX 456 PICKFORD, MI 49774 647-2710 pickfordtownship@centurytel.net
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STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

Bulletin No. 12 of 2014
Annual Calendar
October 13, 2014

TO: Equalization Directors and Assessors
FROM: The State Tax Commission
SUBJECT: Property Tax and Equalization Calendar for 2015

STATE TAX COMMISSION
2015 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 fifteenth 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, 2014	Results of equalization studies should be reported to assessors of each Township and City.
December 31, 2014	Tax day for 2015 assessments and 2015 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 a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640). MCL 211.7cc(5)

<p>January 2, 2015 December 31, 2014 is a State Holiday, January 1, 2015 is a State Holiday</p>	<p>Deadline for counties to file 2014 equalization studies for 2015 starting bases with State Tax Commission (STC) for all classifications in all units on STC form L-4018. [R 209.41]</p>
<p>January 23, 2015</p>	<p>Local units with an SEV of \$15,000,000 or Less: 2014 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 of 2014 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a)</p>
<p>January 30, 2015 February 1, 2015 is a Sunday</p>	<p>Deadline for a “qualified business” to submit STC form L-4143 for “qualified personal property” with the assessor (not later than February 1). MCL 211.8a</p> <p>Notice by certified mail to all properties that are delinquent on their 2012 property taxes (not later than February 1). MCL 211.78f(1)</p> <p>ACD staff reports to the State Tax Commission on the progress and quality of equalization studies for each county on preliminary forms L-4030, L-4031, L-4032.</p>
<p>February 10, 2015</p>	<p>Deadline to file the affidavit to claim the exemption for Eligible Personal Property – Form 5076. See STC Bulletin 11 of 2013 for more information. MCL 211.9o</p>
<p>February 13, 2015 February 16 is a holiday</p>	<p>Deadline for county equalization director to publish in a newspaper the tentative equalization ratios and estimated SEV multipliers for 2015. MCL 211.34a (on or before the third Monday in February)</p>
<p>February 17, 2015 Feb. 14 is a Saturday Feb. 15 is a Sunday Feb. 16 is a State Holiday</p>	<p>Last day to pay property taxes without the imposition of a late penalty charge equal to 3% percent of the tax in addition to the property tax administration fee, if any. MCL 211.44(3)</p> <p>A local unit of government that collects a summer property tax shall defer the collection until this date for property which qualifies. MCL 211.51(3)</p> <p>STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)</p>

<p>February 17, 2015 cont.</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>
<p>February 20, 2015</p>	<p>Deadline for taxpayer filing of personal property statement with assessor.</p> <p>Deadline for taxpayer to file form 3711 if a claim of exemption is being made for heavy earth moving equipment. STC Bulletin 4 of 2001. MCL 211.19</p>
<p>March 1, 2015</p>	<p>The STC shall publish the inflation rate multiplier before this date. MCL 211.34d(15)</p> <p>Properties with delinquent 2013 taxes, forfeit to the County Treasurer. MCL 211.78g. County Treasurer adds \$175 fee per MCL 211.78g(1), as well as all recording fees and all fees for service of process or notice. MCL 211.78g(3)(c)</p> <p>2013 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 2014 taxes and interest at 1% per month. MCL 211.78a(3)</p>
<p>March 2, 2015</p>	<p>Last day for local treasurers to collect 2014 property taxes. MCL 211.78a.</p> <p>The 2015 assessment roll shall be completed and certified by the assessor. MCL 211.24 (on or before the first Monday in March).</p>

March 2, 2015 Cont.	Local units to turn over 2014 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.
March 3, 2015	The assessor/supervisor shall submit the 2015 certified assessment roll to the Board of Review (BOR). MCL 211.29(1) (Tuesday after first Monday in March) Organizational meeting of Township Board of Review. MCL 211.29. City BOR may vary according to Charter provisions.
March 9, 2015	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 3 hours of its required sessions during the week of the second Monday in March <u>after 6 p.m.</u> MCL 211.30. Note: The governing body of a city or township may authorize an alternative starting date for the second meeting of the March Board of Review, which can be either the Tuesday or the Wednesday following the second Monday in March.
March 13, 2015	Within ten business days after the last day of February, at least 90% of the total tax collections on hand, must be delivered by the local unit treasurer to the county and school district treasurers. MCL 211.43(3)(b)
March 31, 2015	School District or ISD MUST reach agreement for summer tax collection with township or city, or county if there is a summer school levy. MCL 380.1613(2) 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) Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2) Last day to pay all forfeited 2012 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2012 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k

April 6, 2015	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
April 8, 2015	<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 STC form L-4021 with the County Equalization Department, and STC form L-4022 (signed by the assessor) with the County Equalization Department and the STC, immediately following adjournment of the board of review. (STC Administrative Rule: R 209.26(6a), (6b). The form L-4022 <u>must</u> be signed by the assessor of record.</p>
April 14, 2015	<p>County Board of Commissioners meets in equalization session. MCL 209.5 and 211.34</p> <p>The equalization director files a tabular statement of the county equalization adopted by the County Board of Commissioners on Form L-4024 prescribed and furnished by the STC, immediately after adoption.</p> <p>County equalization shall be completed and official report (Form L-4024) filed with STC prior to May 4, 2015. (first Monday in May)</p> <p>The Assessment and Certification Division staff makes a <u>final</u> report to the State Tax Commission on Forms L-4030, L-4031, L-4032 after the adoption of the 2015 equalization report by the County Board of Commissioners and prior to Preliminary State Equalization.</p>
April 20, 2015	<p>Equalization director files separate Form L-4023 for each unit in the county with the STC no later than the third Monday in April. STC Rule 209.41(6) MCL 211.150(4)</p> <p>Allocation Board meets and receives budgets. MCL 211.210</p>
May 1, 2015	<p>Final day for completion of delinquent tax rolls. MCL 211.57(1)</p> <p>Last day of deferral period for winter (December 1) property tax levies, if the deferral for qualified taxpayers was authorized by the County Board of Commissioners. MCL 211.59(3)</p> <p>Deadline for filing the Farmland Exemption Affidavit (Form 2599) with the local assessor if the property is NOT classified agricultural or if the assessor asks an owner to file it to determine whether the property includes structures that are not exempt.</p>

May 1, 2015 cont.	Deadline for filing a Principle Residence Exemption (PRE) Active Duty Military Affidavit to allow military personnel to retain a PRE for up to three years if they rent or lease their principle residence while away on active duty. MCL 211.7dd
May 4, 2015	<p>Deadline for filing official County Board of Commissioners report of county equalization (L-4024) with STC. MCL 209.5(2) (first Monday in May)</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 L-4025 to be used in "Headlee" calculations. MCL 211.34d(2). (first Monday in May)</p>
May 11, 2015	Preliminary state equalization valuation recommendations presented by the Assessment and Certification Division staff to the State Tax Commission. MCL 209.2 (second Monday in May)
May 15, 2015	Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1)
May 26, 2015 May 25 is a State Holiday	State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission. MCL 209.4 (fourth Monday in May)
May 29, 2015	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)
After May 30 and Before June 4	Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215
June 1, 2015	<p>Deadline for filing Principal Residence Exemption Affidavits (form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640) for the summer tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing for Foreclosure Entity Conditional Rescission of a PRE (Form 4983) to qualify for the summer tax levy. MCL 211.7cc(5)</p> <p>Assessment Roll Due to County Treasurer if local unit is not collecting summer taxes MCL 211.905b(6)(a)</p>

<p>June 1, 2015 cont.</p>	<p>First notice sent to all properties that are delinquent on 2014 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>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 STC form L-4028 is filed with the County Treasurer and the STC on or before the first Monday in June. MCL 211.34d(3)</p> <p>Assessor are required to transmit to the Department of Treasury a copy of the 2015 personal property statement which identifies eligible manufacturing personal property or the information on the statement. MCL 211.19(9)</p>
<p>June 1, 2015 (MTT) May 31, 2015 is a Sunday</p>	<p>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>June 8, 2015</p>	<p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216</p>
<p>June 15, 2015</p>	<p>Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 and Air Pollution Control PA 451 of 1994 Part 59 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received on or after June 16 shall be considered by the Commission contingent upon staff availability.</p> <p>Deadline for the assessor's report to the STC on the status of each Neighborhood "homestead" exemption granted under the Neighborhood Enterprise Zone Act. MCL 207.786(2)</p>

June 15, 2015 cont.	<p>Form 4626 Assessing Officers Report of Taxable Values as of State Equalization due to the STC.</p> <p>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2015 forfeitures. MCL 211.78h(1)</p> <p>Each municipality that is a tax increment finance authority shall calculate and report to the Department of Treasury the municipality's tax increment small taxpayer loss for the current year. (MCL 123.1356a)</p>
June 22, 2015	<p>Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on STC form L-4046. MCL 211.27d (fourth Monday in June)</p>
June 30, 2015	<p>Summer Tax Levy for School Millage Detail and Tax Roll. MCL 380.1613(4)(c). Before June 30 the county treasurer or the treasurer of the school district or intermediate school district shall spread the taxes being collected.</p> <p>County Treasurer to spread summer SET and County Allocated and Prepare Tax Roll MCL 211.905b(6)(b). Not later than June 30, the county treasurer or the state treasurer shall spread the millage levied against the assessment roll and prepare the tax roll.</p> <p>Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the STC in writing on Form 2167 on or before June 30.</p> <p>Deadline for County Equalization Director to file Interim Status Report of the ongoing study for the current year. [R 209.41]</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>
July 1, 2015	<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>
July 3, 2015	<p>Deadline for governmental agencies to exercise the right of refusal for 2015 tax foreclosure parcels. MCL 211.78m(1)</p>
July 21, 2015	<p>The July BOR may be convened to correct a qualified error (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, 1 or more of the following alternative meeting dates for the purposes of this section. An alternative meeting date during the week of the third Monday in July. MCL 211.53b(7)(b)</p>

July 21, 2015 cont.	<p>An owner of property that is a “Principal Residence” on May 1 may appeal to the July Board of Review in the year for which an exemption was claimed or in the immediate succeeding 3 years if the exemption was not on the tax roll. For taxes levied after December 31, 2011 an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the July or December Board of Review in the year for which the exemption was claimed or in the immediate succeeding three years if the exemption was not on the tax roll. MCL 211.7cc(19)</p> <p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the July Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)</p> <p>July BOR may hear appeals for current year only for poverty exemptions, <u>but not</u> poverty exemptions denied by the March Board of Review. MCL 211.7u, STC Bulletin No. 5 of 2012</p>
July 31, 2015	<p>Industrial Facilities Exemption Treasurer’s Report (Form 170) must be filed with the Assessment and Certification Division on or before July 31 of the tax year involved.</p>
July 31, 2015 (MTT)	<p>Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal must be made by filing a written petition with the Michigan Tax Tribunal on or before July 31 of the tax year involved. MCL 205.735a(6)</p> <p>A protest of assessed valuation or taxable valuation or the percentage of Qualified Agricultural Property exemption subsequent to BOR action, must be filed with the Michigan Tax Tribunal, in writing on or before July 31.</p>
August 15, 2015	<p>Each municipality shall report to the Department of Treasury the millage rate levied or to be levied that year for a millage described in section 5(g) or (w) that is used to calculate an appropriation under section 17(1)(a) or a distribution under section 17(3)(a)(i). See MCL 123.1353(4) for the calculation for the 2015 report.</p>
August 17, 2015	<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 percent of true cash value (by the third Monday in August). MCL 205.737(7)</p>

September 1, 2015	Second notice by first class mail to all properties that are delinquent on 2014 taxes (Sept 1). MCL 211.78c
September 14, 2015	<p>Summer Taxes Due: Summer taxes due, unless property is located in a city with a separate charter due date (Sept 14). MCL 211.905b(10), MCL 380.1613. MCL 211.107</p> <p>Last day of deferral period for summer property tax levies, if the deferral for qualified taxpayers. MCL 211.51 (7).</p> <p>Interest of 1% per month will accrue if the payment is late for the State Education Tax and County Taxes that are part of the summer tax collection. MCL 211.905b (9) and 211.44a (6). Note: date may be different depending on the city charter.</p>
September 30, 2015	<p>Clerk of township or city delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property (Sept 30). MCL 211.36(1).</p> <p>Financial officer of each unit of local government computes tax rates in accordance with MCL 211.34d and 211.34 MCL and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on STC form L-4029 on or before September 30.</p>
October	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
October 1, 2015	County Treasurer adds \$15 for each parcel of property for which the 2014 real property taxes remain unpaid. MCL 211.78d
October 15, 2015	<p>The assessor reports the status of real and personal Industrial Facility Tax property to STC. MCL 207.567(2)</p> <p>Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666</p> <p>Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854</p>

<p>October 15, 2015 cont.</p>	<p>The assessor's annual report of the determination made under MCL 207.783(1) to each taxing unit that levies taxes upon property in the local governmental unit in which a new facility or rehabilitated facility is located and to each holder of the Neighborhood Enterprise Zone certificate. MCL 207.783(2)</p> <p>Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act. MCL 125.2794</p>
<p>October 30, 2015 Nov. 1 is a Sunday Oct. 31 is a Saturday</p>	<p>October apportionment session of the County Board of Commissioners to examine certificates, direct spread of taxes in terms of millage rates to be spread on Taxable Valuations. MCL 211.37</p> <p>Deadline for submission of New Personal Property PA 328 of 1998, Obsolete Property PA 146 of 2000, Commercial Rehabilitation PA 210 of 2005, Neighborhood Enterprise Zone PA 147 of 1992, Commercial Facilities PA 255 of 1978 and Industrial Facilities PA 198 of 1974 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received on or after November 1 shall be considered by the Commission contingent upon staff availability.</p> <p>Deadline for filing Principal Residence Exemption Affidavits (form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy. MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640) for the winter tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing for Foreclosure Entity Conditional Rescission of a PRE to qualify for the winter tax levy. MCL 211.7cc (5)</p>
<p>November 5, 2015</p>	<p>On or before November 5, Township Supervisor shall notify township treasurer of the amount of county, state and school taxes apportioned in township to enable treasurer to obtain necessary bond for collection of taxes. MCL 211.43 (1)</p>
<p>November 25, 2015 Nov. 28 is a Saturday Nov. 27 is a State Holiday Nov. 26 is a State Holiday</p>	<p>On or before November 28, Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes. MCL 211.43 (2)</p>

<p>December 1, 2015</p>	<p>County Equalization Director submits apportionment report to the STC. MCL 207.12</p> <p>On or before December 1, County Treasurer delivers to township supervisor a signed statement of approval of the bond and the township supervisor delivers the tax roll to the township treasurer.</p> <p>2015 taxes due and payable to local unit treasurer are a lien on real property. Charter cities or villages may provide for a different day. MCL 211.40</p> <p>On or before December 1, Deadline for foreclosing governmental units to transfer list of unsold 2015 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located. MCL 211.78m(6)</p>
<p>MTT Note:</p>	<p>Appeal to Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. MCL 205.735. (Limited to arithmetic errors)</p>
<p>December 15, 2015</p>	<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>An owner of property that is a "Principal Residence" on May 1 may appeal to the December Board of Review in the year for which an exemption was claimed or in the immediate succeeding three years if the exemption was not on the tax roll. An owner cannot appeal to the December Board of Review if property was owned and occupied as a principal residence some time from May 2 to November 1 but form 2368 was not timely filed. MCL 211.7cc(19)</p> <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 5 of 2012</p> <p>Form 600/L-4016, Supplemental Special Assessment Report due to the STC.</p>

<p>December 30, 2015 December 31 is a State Holiday</p>	<p>The Department of Treasury may appeal the 2015 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)</p> <p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640). MCL 211.7cc(5)</p> <p>Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. (MCL 211.7cc (5))</p>
<p>December 31, 2015</p>	<p>Tax day for 2016 property taxes. MCL 211.2(2)</p> <p>All taxes due and liens are canceled for otherwise unsold 2015 tax foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. MCL 211.78m(12) and (13)</p>
<p>Jan. 4, 2016</p>	<p>Deadline for counties to file equalization studies for 2015 starting bases with State Tax Commission for all classifications in all units on STC form L-4018. [R 209.41]. (January 4, 2016 due to the holidays)</p>

2015 CHIPPEWA COUNTY EQUALIZATION REPORT
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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 2014	% OF INCREASE (DECREASE)	UNITS PERCENT OF TOTAL			
BAY MILLS	66,401,700	66,401,700	1,494,700	1,494,700	67,896,400	67,896,400	-345,200	-0.51%	5.10%		BAY MILLS	
BRUCE	87,604,100	87,604,100	1,677,300	1,677,300	89,281,400	89,281,400	401,200	0.45%	6.70%		BRUCE	
CHIPPEWA	9,661,900	9,661,900	2,527,900	2,527,900	12,189,800	12,189,800	27,200	0.22%	0.92%		CHIPPEWA	
DAFTER	39,794,000	39,794,000	5,012,300	5,012,300	44,806,300	44,806,300	-60,700	-0.14%	3.36%		DAFTER	
DETOUR	63,741,500	63,741,500	1,739,000	1,739,000	65,480,500	65,480,500	-3,073,700	-4.48%	4.92%		DETOUR	
DRUMMOND ISLAND	154,224,500	154,224,500	3,117,100	3,117,100	157,341,600	157,341,600	-508,100	-0.32%	11.81%		DRUMMOND ISLAND	
HULBERT	13,190,800	13,190,800	1,132,600	1,132,600	14,323,400	14,323,400	-134,400	-0.93%	1.08%		HULBERT	
KINROSS	46,320,500	46,320,500	5,460,200	5,460,200	51,780,700	51,780,700	425,700	0.83%	3.89%		KINROSS	
PICKFORD	55,964,000	55,271,840	2,079,200	2,079,200	58,043,200	57,351,040	-1,161,010	-1.98%	4.31%		PICKFORD	
RABER	40,283,500	40,283,500	1,391,900	1,391,900	41,675,400	41,675,400	1,724,300	4.32%	3.13%		RABER	
RUDYARD	43,367,500	43,367,500	7,116,500	7,116,500	50,484,000	50,484,000	655,850	1.32%	3.79%		RUDYARD	
SOO	121,031,400	121,031,400	4,161,400	4,161,400	125,192,800	125,192,800	2,797,100	2.29%	9.40%		SOO	
SUGAR ISLAND	53,788,100	53,788,100	1,001,700	1,001,700	54,789,800	54,789,800	699,800	1.29%	4.11%		SUGAR ISLAND	
SUPERIOR	49,584,970	49,584,970	4,956,512	4,956,512	54,541,482	54,541,482	-137,788	-0.25%	4.09%		SUPERIOR	
TROUT LAKE	34,180,400	34,180,400	1,338,600	1,338,600	35,519,000	35,519,000	158,700	0.45%	2.67%		TROUT LAKE	
WHITEFISH	94,200,950	93,164,282	1,363,900	1,363,900	95,564,850	94,528,182	-1,543,168	-1.61%	7.10%		WHITEFISH	
TOTAL TOWNSHIPS	973,339,820	971,610,992	45,570,812	45,570,812	1,018,910,632	1,017,181,804	-74,216	-0.01%	76.36%		TOTAL TOWNSHIPS	
CITY OF S S MARIE	294,891,100	294,891,100	19,954,700	19,954,700	314,845,800	314,845,800	1,995,200	0.64%	23.64%		CITY OF S S MARIE	
GRAND TOTAL	1,268,230,920	1,266,502,092	65,525,512	65,525,512	1,333,756,432	1,332,027,604	1,920,984	0.14%	100.00%		GRAND TOTAL	

YEAR: 2015

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 15,412,600	664,700 2,619,100	0 0	65,737,000 69,572,400	0 0	0 0	66,401,700 87,604,100	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 6,024,200	1,042,100 4,262,700	0 833,000	8,619,800 28,674,100	0 0	0 0	9,661,900 39,794,000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	2,145,600 5,681,000	471,900 1,772,300	61,124,000 146,771,200	0 0	0 0	63,741,500 154,224,500	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 778,400	542,400 4,386,800	0 2,286,100	12,648,400 38,869,200	0 0	0 0	13,190,800 46,320,500	HULBERT KINROSS
PICKFORD RABER	11,092,492 3,803,700	2,733,100 1,553,800	0 0	41,446,248 34,926,000	0 0	0 0	55,271,840 40,283,500	PICKFORD RABER
RUDYARD SOO	10,481,800 3,149,700	2,674,600 14,586,500	0 3,229,500	30,211,100 100,065,700	0 0	0 0	43,367,500 121,031,400	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 2,894,100	682,700 8,315,300	0 0	53,105,400 38,375,570	0 0	0 0	53,788,100 49,584,970	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	1,535,300 3,872,600	20,000 1,800	32,625,100 89,289,882	0 0	0 0	34,180,400 93,164,282	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	53,636,992	57,298,300	8,614,600	852,061,100	0	0	971,610,992	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	102,990,400	16,383,200	175,517,500	0	0	294,891,100	CITY OF S S MARIE
GRAND TOTAL	53,636,992	160,288,700	24,997,800	1,027,578,600	0	0	1,266,502,092	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 15,412,600	664,700 2,619,100	0 0	65,737,000 69,572,400	0 0	0 0	66,401,700 87,604,100	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 6,024,200	1,042,100 4,262,700	0 833,000	8,619,800 28,674,100	0 0	0 0	9,661,900 39,794,000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	2,145,600 5,691,000	471,900 1,772,300	61,124,000 146,771,200	0 0	0 0	63,741,500 154,224,500	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 778,400	542,400 4,386,800	0 2,286,100	12,648,400 38,869,200	0 0	0 0	13,190,800 46,320,500	HULBERT KINROSS
PICKFORD RABER	11,272,800 3,803,700	2,733,100 1,553,800	0 0	41,958,100 34,926,000	0 0	0 0	55,964,000 40,283,500	PICKFORD RABER
RUDYARD SOO	10,481,800 3,149,700	2,674,600 14,586,500	0 3,229,500	30,211,100 100,065,700	0 0	0 0	43,367,500 121,031,400	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 2,894,100	692,700 8,315,300	0 0	53,105,400 38,375,570	0 0	0 0	53,788,100 49,584,970	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	1,535,300 3,872,600	20,000 1,800	32,625,100 90,326,550	0 0	0 0	34,180,400 94,200,950	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	53,817,300	57,298,300	8,614,600	853,609,620	0	0	973,339,820	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	102,990,400	16,383,200	175,517,500	0	0	294,891,100	CITY OF S S MARIE
GRAND TOTAL	53,817,300	160,288,700	24,997,800	1,029,127,120	0	0	1,268,230,920	GRAND TOTAL

YEAR: 2015

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	316,400 19,100	0 0	0 0	1,178,300 1,658,200	1,494,700 1,677,300	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 0	250,800 1,048,300	0 336,100	0 0	2,277,100 3,627,900	2,527,900 5,012,300	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	60,000 306,000	0 1,203,300	0 0	1,679,000 1,607,800	1,739,000 3,117,100	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 0	600 939,200	0 2,375,100	0 0	1,132,000 2,145,900	1,132,600 5,460,200	HULBERT KINROSS
PICKFORD RABER	0 0	193,200 261,300	0 0	0 0	1,886,000 1,130,600	2,079,200 1,391,900	PICKFORD RABER
RUDYARD SOO	0 0	469,700 1,546,000	0 164,400	0 0	6,646,800 2,451,000	7,116,500 4,161,400	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 0	36,300 1,085,112	0 0	0 0	965,400 3,871,400	1,001,700 4,956,512	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	6,200 335,900	0 0	0 0	1,332,400 1,028,000	1,338,600 1,363,900	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	0	6,874,112	4,078,900	0	34,617,800	45,570,812	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	9,130,000	4,262,500	0	6,562,200	19,954,700	CITY OF S S MARIE
GRAND TOTAL	0	16,004,112	8,341,400	0	41,180,000	65,525,512	GRAND TOTAL

YEAR: 2015

CHIPPEWA COUNTY EQUALIZATION REPORT

AGRICULTURAL CLASS - - REAL 101

TOWNSHIP/CITY	2015 PARCEL COUNT	2015 LOCAL ASSESSED	2015 COUNTY EQUALIZED	2014 COUNTY EQUALIZED	2014 INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL ASSESSMENT	2015 LEVEL OF ASSESSMENT	2015 FACTOR	2014 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	0 278	0 15,412,600	0 15,412,600	0 15,796,200	0 -383,600	0.00% -2.43%	0.00% 28.74%	NC 49.74%	NC 1.00000	NC 1.00000	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 156	0 6,024,200	0 6,024,200	0 6,186,200	0 -162,000	0.00% -2.62%	0.00% 11.23%	NC 49.90%	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 23	0 778,400	0 778,400	0 807,500	0 -29,100	0.00% -3.60%	0.00% 1.45%	NC 49.32%	NC 1.00000	NC 1.00000	HULBERT KINROSS
PICKFORD RABER	259 94	11,272,800 3,803,700	11,092,492 3,803,700	11,140,300 3,763,800	-47,808 39,900	-0.43% 1.06%	20.68% 7.09%	50.81% 49.86%	0.98401 1.00000	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	249 66	10,481,800 3,149,700	10,481,800 3,149,700	10,395,100 3,139,900	86,700 9,800	0.83% 0.31%	19.54% 5.87%	49.66% 49.85%	1.00000 1.00000	1.00000 1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 80	0 2,894,100	0 2,894,100	0 2,850,500	0 43,600	0.00% 1.53%	0.00% 5.40%	NC 49.73%	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	1,205	53,817,300	53,636,992	54,079,500	-442,508	-0.82%	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	1,205	53,817,300	53,636,992	53,934,800	-442,508	-0.82%	100.00%				GRAND TOTAL

YEAR: 2015

CHIPPEWA COUNTY EQUALIZATION REPORT

COMMERCIAL CLASS -- REAL 201

TOWNSHIP/CITY	2015 PARCEL COUNT	2015 LOCAL ASSESSED	2015 COUNTY EQUALIZED	2014 COUNTY EQUALIZED	2014 INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2015 LEVEL OF ASSESSMENT	2015 FACTOR	2014 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	6 46	664,700 2,619,100	664,700 2,619,100	662,200 2,645,300	2,500 -26,200	0.38% -0.99%	0.41% 1.63%	49.69% 49.08%	1.00000 1.00000	1.00000 1.00000	BAY MILLS BRUCE
CHIPPEWA DAFTER	21 46	1,042,100 4,262,700	1,042,100 4,262,700	1,043,900 4,265,000	-1,800 -2,300	-0.17% -0.05%	0.65% 2.66%	49.89% 49.80%	1.00000 1.00000	1.00000 1.00000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	47 67	2,145,600 5,681,000	2,145,600 5,681,000	2,178,100 5,667,900	-32,500 13,100	-1.49% 0.23%	1.34% 3.54%	49.11% 49.12%	1.00000 1.00000	1.00000 1.00000	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	9 71	542,400 4,386,800	542,400 4,386,800	543,100 4,130,800	-700 256,000	-0.13% 6.20%	0.34% 2.74%	49.28% 49.96%	1.00000 1.00000	1.00000 1.00000	HULBERT KINROSS
PICKFORD RABER	59 19	2,733,100 1,553,800	2,733,100 1,553,800	2,763,400 1,591,200	-30,300 -37,400	-1.10% -2.35%	1.71% 0.97%	49.15% 49.24%	1.00000 1.00000	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	89 83	2,674,600 14,586,500	2,674,600 14,586,500	2,737,800 13,734,900	-63,200 851,600	-2.31% 6.20%	1.67% 9.10%	49.02% 49.94%	1.00000 1.00000	1.00000 1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	9 40	682,700 8,315,300	682,700 8,315,300	707,700 8,401,400	-25,000 -86,100	-3.53% -1.02%	0.43% 5.19%	49.34% 49.19%	1.00000 1.00000	1.00000 1.00000	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	38 76	1,535,300 3,872,600	1,535,300 3,872,600	1,477,600 3,914,800	57,700 -42,200	3.90% -1.08%	0.96% 2.42%	49.53% 49.37%	1.00000 1.00000	1.00000 1.00000	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	726	57,298,300	57,298,300	56,465,100	833,200	1.48%	35.75%				TOTAL TOWNSHIPS
CITY OF S S MARIE	626	102,990,400	102,990,400	105,711,700	-2,721,300	-2.57%	64.25%	49.44%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	1,352	160,288,700	160,288,700	162,176,800	-1,888,100	-1.16%	100.00%				GRAND TOTAL

YEAR: 2015

CHIPPEWA COUNTY EQUALIZATION REPORT

INDUSTRIAL CLASS - - REAL 301

TOWNSHIP/CITY	2015 PARCEL COUNT	2015 LOCAL ASSESSED	2015 COUNTY EQUALIZED	2014 COUNTY EQUALIZED	2014 INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2015 LEVEL OF ASSESSMENT	2015 FACTOR	2014 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	BAY MILLS BRUCE
CHIPPEWA DAFTER	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	CHIPPEWA DAFTER
CHIPPEWA DAFTER	8	833,000	833,000	829,200	3,800	0.46%	3.33%	NC	NC	1.00000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	3	471,900	471,900	471,900	0	0.00%	1.89%	49.34%	1.00000	1.00000	DETOUR DRUMMOND ISLAND
DETOUR DRUMMOND ISLAND	14	1,772,300	1,772,300	1,746,000	26,300	1.51%	7.09%	49.50%	1.00000	1.00000	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	HULBERT KINROSS
HULBERT KINROSS	16	2,286,100	2,286,100	1,497,000	789,100	52.71%	9.15%	49.81%	1.00000	1.00000	HULBERT KINROSS
PICKFORD RABER	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	PICKFORD RABER
PICKFORD RABER	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	PICKFORD RABER
RUDYARD SOO	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	RUDYARD SOO
RUDYARD SOO	24	3,229,500	3,229,500	3,261,400	-31,900	-0.98%	12.92%	49.97%	1.00000	1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SUGAR ISLAND SUPERIOR
SUGAR ISLAND SUPERIOR	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	1	20,000	20,000	20,000	0	0.00%	0.08%	50.00%	1.00000	1.00000	TROUT LAKE WHITEFISH
TROUT LAKE WHITEFISH	1	1,800	1,800	0	1,800	100.00%	0.01%	NC	NC	NC	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	67	8,614,600	8,614,600	7,825,500	789,100	10.08%	34.46%				TOTAL TOWNSHIPS
CITY OF S S MARIE	64	16,383,200	16,383,200	14,637,100	1,746,100	11.93%	65.54%	49.99%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	131	24,997,800	24,997,800	22,462,600	2,535,200	11.29%	100.00%	50.00%	1.00000	1.00000	GRAND TOTAL

YEAR: 2015

CHIPPEWA COUNTY EQUALIZATION REPORT
RESIDENTIAL CLASS - - REAL 401

TOWNSHIP/CITY	2015 PARCEL COUNT	2015 LOCAL ASSESSED	2015 COUNTY EQUALIZED	2014 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL EQ	2015 LEVEL OF ASSESSMENT	2015 FACTOR	2014 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	1,141 1,498	65,737,000 69,572,400	65,737,000 69,572,400	66,174,700 68,910,600	-437,700 661,800	-0.66% 0.96%	6.40% 6.77%	49.86% 49.36%	1.00000 1.00000	1.00000 1.00000	BAY MILLS BRUCE
CHIPPEWA DAFTER	423 729	8,619,800 28,674,100	8,619,800 28,674,100	8,496,300 28,540,200	123,500 133,900	1.45% 0.47%	0.84% 2.79%	49.56% 49.82%	1.00000 1.00000	1.00000 1.00000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	1,738 3,097	61,124,000 146,771,200	61,124,000 146,771,200	64,249,100 147,425,700	-3,125,100 -654,500	-4.86% -0.44%	5.95% 14.28%	49.50% 49.18%	1.00000 1.00000	1.00000 1.00000	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	498 1,441	12,648,400 38,869,200	12,648,400 38,869,200	12,762,200 39,232,600	-113,800 -363,400	-0.89% -0.93%	1.23% 3.78%	49.77% 49.86%	1.00000 1.00000	1.00000 1.00000	HULBERT KINROSS
PICKFORD RABER	1,270 1,182	41,958,100 34,926,000	41,446,248 34,926,000	42,477,750 33,254,200	-1,031,502 1,671,800	-2.43% 5.03%	4.03% 3.40%	50.62% 49.84%	0.98781 1.00000	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	1,036 1,891	30,211,100 100,065,700	30,211,100 100,065,700	30,245,150 98,233,800	-34,050 1,831,900	-0.11% 1.86%	2.94% 9.74%	49.41% 49.58%	1.00000 1.00000	1.00000 1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	1,439 1,135	53,105,400 38,375,570	53,105,400 38,375,570	52,357,000 38,463,370	748,400 -87,800	1.43% -0.23%	5.17% 3.73%	49.35% 49.71%	1.00000 1.00000	1.00000 1.00000	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	922 2,309	32,625,100 90,326,550	32,625,100 89,289,882	32,562,900 90,680,550	62,200 -1,390,668	0.19% -1.53%	3.17% 8.69%	49.79% 50.58%	1.00000 0.98853	1.00000 1.00000	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	21,749	853,609,620	852,061,100	854,066,120	-2,005,020	-0.23%	82.92%				TOTAL TOWNSHIPS
CITY OF S S MARIE	5,261	175,517,500	175,517,500	170,167,800	5,349,700	3.14%	17.08%	49.62%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	27,010	1,029,127,120	1,027,578,600	1,024,233,920	3,344,680	0.33%	100.00%				GRAND TOTAL

YEAR: 2015

CHIPPEWA COUNTY EQUALIZATION REPORT

TIMBER CUTOVER CLASS - - REAL 501

TOWNSHIP/CITY	2015 PARCEL COUNT	2015 LOCAL ASSESSED	2015 COUNTY EQUALIZED	2014 COUNTY EQUALIZED	2014 INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2015 LEVEL OF ASSESSMENT	2015 FACTOR	2014 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: 2015

CHIPPEWA COUNTY EQUALIZATION REPORT

DEVELOPMENTAL CLASS -- REAL 601

TOWNSHIP/CITY	2015 PARCEL COUNT	2015 LOCAL ASSESSED	2015 COUNTY EQUALIZED	2014 COUNTY EQUALIZED	2014 INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL ASSESSMENT	2015 LEVEL OF ASSESSMENT	2015 FACTOR	2014 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

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 49.74%	NC 1.00000	49.69% 49.08%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	49.86% 49.36%	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 49.90%	NC 1.00000	49.89% 49.80%	1.00000 1.00000	0.00% 49.39%	0.00000 1.00000	49.56% 49.82%	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	49.11% 49.12%	1.00000 1.00000	49.34% 49.50%	1.00000 1.00000	49.50% 49.18%	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 49.32%	NC 1.00000	49.28% 49.96%	1.00000 1.00000	0.00% 49.81%	0.00000 1.00000	49.77% 49.86%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	HULBERT KINROSS
PICKFORD RABER	50.81% 49.86%	0.98401 1.00000	49.15% 49.24%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	50.62% 49.84%	0.98781 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	49.66% 49.85%	1.00000 1.00000	49.02% 49.94%	1.00000 1.00000	0.00% 49.97%	0.00000 1.00000	49.41% 49.58%	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 49.73%	NC 1.00000	49.34% 49.19%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	49.35% 49.71%	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	49.53% 49.37%	1.00000 1.00000	50.00% 50.00%	1.00000 1.00000	49.79% 50.58%	1.00000 0.98853	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	49.44%	1.00000	49.99%	1.00000	49.62%	1.00000	NC	NC	NC	NC	50.00%	1.00000	CITY OF S S MARIE

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

CHIPPEWA COUNTY AREA TOTALS

TOWNSHIP	SQUARE MILES	SQUARE ACRES
BAY MILLS TOWNSHIP	61.5	36,360
BRUCE TOWNSHIP	88.0	56,320
CHIPPEWA TOWNSHIP	93.0	61,440
DAFTER TOWNSHIP	48.0	30,720
DETOUR TOWNSHIP	59.0	37,760
DRUMMOND ISLAND TOWNSHIP	134.0	85,760
HULBERT TOWNSHIP	72.0	46,080
KINROSS TOWNSHIP	121.0	77,440
PICKFORD TOWNSHIP	110.0	70,400
RABER TOWNSHIP	100.0	64,000
RUDYARD TOWNSHIP	90.0	57,600
SOO TOWNSHIP	43.0	27,520
SUGAR ISLAND TOWNSHIP	46.0	29,440
SUPERIOR TOWNSHIP	104.0	66,560
TROUT LAKE TOWNSHIP	144.0	92,160
WHITEFISH TOWNSHIP	245.0	156,800
CITY OF SAULT STE MARIE	14.0	8,960
TOTAL	1,572.5	1,005,320

YEAR: 2015

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CHIPPEWA COUNTY TOTAL VALUATIONS

NUMBER OF PARCELS	REAL PROPERTY TOTALS	CLASS NUMBER	EQUALIZED VALUES	TRUE CASH VALUE	% OF TOTAL
1,205	AGRICULTURAL	101	53,636,992	107,696,662	4.22%
1,352	COMMERCIAL	201	160,288,700	324,048,489	12.69%
131	INDUSTRIAL	301	24,997,800	50,092,807	1.96%
27,010	RESIDENTIAL	401	1,027,578,600	2,071,621,656	81.13%
0	TIMBER CUT-OVER	501	0	0	0.00%
0	DEVELOPMENTAL	601	0	0	0.00%
29,698	TOTAL REAL		1,266,502,092	2,553,459,614	100.00%

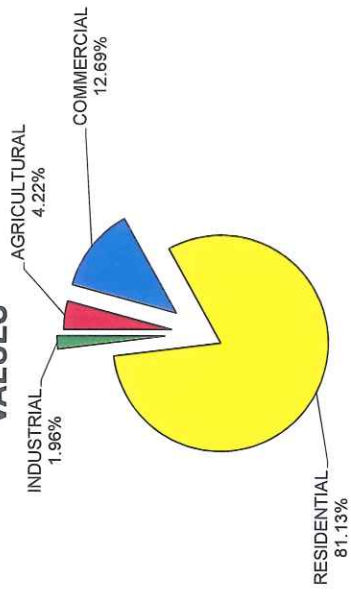
REAL PERCENT OF COUNTY TOTAL: 95.08%

NUMBER OF PARCELS	PERSONAL PROPERTY TOTALS	CLASS NUMBER	EQUALIZED VALUES	TRUE CASH VALUE	% OF TOTAL
0	AGRICULTURAL	151	0	0	0.00%
722	COMMERCIAL	251	16,004,112	32,008,224	24.42%
22	INDUSTRIAL	351	8,341,400	16,682,800	12.73%
0	RESIDENTIAL	451	0	0	0.00%
56	UTILITY	551	41,180,000	82,360,000	62.85%
800	TOTAL PERSONAL		65,525,512	131,051,024	100.00%

PERSONAL PERCENT OF COUNTY TOTAL: 4.92%

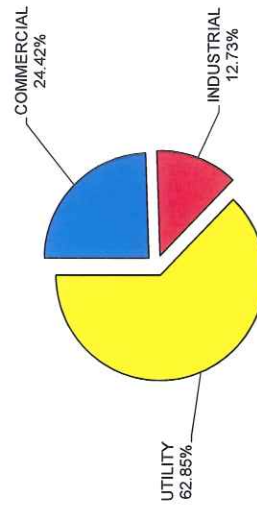
30498	GRAND TOTALS:		1,332,027,604	2,684,510,638	100.00%
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DISTRIBUTION OF 2015 REAL EQUALIZED VALUES



■ AGRICULTURAL ■ COMMERCIAL ■ RESIDENTIAL ■ INDUSTRIAL

DISTRIBUTION OF 2015 PERSONAL EQUALIZED VALUES



■ COMMERCIAL ■ INDUSTRIAL ■ UTILITY

YEAR: 2015

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	67,896,400		1,408,500			87,872,900			67,896,400 89,281,400	BAY MILLS BRUCE
CHIPPEWA DAFTER	12,189,800 11,150,800				7,662,300	25,993,200			12,189,800 44,806,300	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		65,480,500 157,341,600							65,480,500 157,341,600	DETOUR DRUMMOND ISL
HULBERT KINROSS					51,780,700		14,323,400		14,323,400 51,780,700	HULBERT KINROSS
PICKFORD RABER		20,978,900	57,351,040 20,554,600	141,900					57,351,040 41,675,400	PICKFORD RABER
RUDYARD SOO					50,484,000	125,192,800			50,484,000 125,192,800	RUDYARD SOO
SUGAR ISL SUPERIOR	54,541,482					54,789,800			54,789,800 54,541,482	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					35,519,000			94,528,182	35,519,000 94,528,182	TROUT LAKE WHITEFISH
TOTAL TWPS	145,778,482	243,801,000	79,314,140	141,900	145,446,000	293,848,700	14,323,400	94,528,182	1,017,181,804	TOTAL TWPS
CITY OF SOO						314,845,800			314,845,800	CITY OF SOO
GRAND TOTALS	145,778,482	243,801,000	79,314,140	141,900	145,446,000	608,694,500	14,323,400	94,528,182	1,332,027,604	GRAND TOTALS

May 22, 2015
SHARON H KENNEDY, EQUALIZATION DIRECTOR

TOTALS SHOWN ABOVE ARE CHIPPEWA COUNTY VALUES ONLY

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	54,210,944		1,178,503			69,696,307			54,210,944 70,874,810	BAY MILLS BRUCE
CHIPPEWA DAFTER	10,280,819 9,001,862				6,470,701	23,366,275			10,280,819 38,838,838	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		52,377,050 118,217,477							52,377,050 118,217,477	DETOUR DRUMMOND ISL
HULBERT KINROSS					46,371,043		10,206,211		10,206,211 46,371,043	HULBERT KINROSS
PICKFORD RABER		16,951,479	47,676,800 15,346,125	136,835					47,676,800 32,434,439	PICKFORD RABER
RUDYARD SOO					41,487,919	112,329,651			41,487,919 112,329,651	RUDYARD SOO
SUGAR ISL SUPERIOR	45,448,363					40,779,011			40,779,011 45,448,363	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					28,136,607			67,811,063	28,136,607 67,811,063	TROUT LAKE WHITEFISH
TOTAL TWPS	118,941,988	187,546,006	64,201,428	136,835	122,466,270	246,171,244	10,206,211	67,811,063	817,481,045	TOTAL TWPS
CITY OF SOO						277,153,215			277,153,215	CITY OF SOO
GRAND TOTALS	118,941,988	187,546,006	64,201,428	136,835	122,466,270	523,324,459	10,206,211	67,811,063	1,094,634,260	GRAND TOTALS

CERTIFIED

May 22, 2015



SHARON H KENNEDY, EQUALIZATION DIRECTOR

YEAR: 2015 FINAL
CHIPPEWA COUNTY EQUALIZATION REPORT
SCHOOL DISTRICT TAXABLE VALUES

STATE SCHOOL CODE	SCHOOL DISTRICT	2014	2015	AMOUNT OF INCREASE OR (DECREASE)	PERCENT CHANGE
17140	BRIMLEY AREA	117,672,773	118,941,988	1,269,215	1.08%
17050	DETOUR AREA	186,025,158	187,546,006	1,520,848	0.82%
17090	PICKFORD AREA *	63,949,777	64,201,428	251,651	0.39%
17110	RUDYARD AREA	119,058,747	122,466,270	3,407,523	2.86%
17010	SAULT AREA	522,554,484	523,324,459	769,975	0.15%
48040	TAHQUAMENON *	10,097,209	10,206,211	109,002	1.08%
17160	WHITEFISH	67,149,720	67,811,063	661,343	0.98%
49040	LES CHENEAUX *	103,700	136,835	33,135	31.95%
17000	EASTERN U P ISD *	1,086,611,568	1,094,634,260	8,022,692	0.74%

*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	61,705					928,799			61,705 928,799	BAY MILLS BRUCE
CHIPPEWA DAFTER	253,872				10,757				253,872 10,757	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		919,465 3,386,195							919,465 3,386,195	DETOUR DRUMMOND ISL
HULBERT KINROSS					51,205		919,414		919,414 51,205	HULBERT KINROSS
PICKFORD RABER		3,264,500	334,496 1,370,715						334,496 4,635,215	PICKFORD RABER
RUDYARD SOO					44,065	17,775			44,065 17,775	RUDYARD SOO
SUGAR ISL SUPERIOR	18,214								0 18,214	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					6,440			5,484,573	6,440 5,484,573	TROUT LAKE WHITEFISH
TOTAL TWPS	333,791	7,570,160	1,705,211	0	112,467	946,574	919,414	5,484,573	17,072,190	TOTAL TWPS
CITY OF SOO						13,225			13,435	CITY OF SOO
GRAND TOTALS	333,791	7,570,160	1,705,211	0	112,467	959,799	919,414	5,484,573	17,085,625	GRAND TOTALS

Sharon H Kennedy
SHARON H KENNEDY, EQUALIZATION DIRECTOR

CERTIFIED

LUCE, MACKINAC & SCHOOLCRAFT
EQUALIZATION DIRECTORS

TAXING UNITS IN COUNTY
CHIPPEWA COUNTY TREASURER

CODE NUMBER	TAXING UNIT	2014 TAXABLE VALUE	2015 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	53,611,672	54,210,944	71,226	493,900	1.0000	1.0000	1.00000
17-002	BRUCE	70,649,986	70,874,810	645,068	1,007,348	1.0000	1.0020	1.00000
17-003	CHIPPEWA	10,176,552	10,280,819	22,000	125,000	1.0000	0.9999	1.00000
17-004	DAFTER	38,397,891	38,838,838	192,578	426,500	1.0000	0.9946	1.00000
17-005	DETOUR	52,607,016	52,377,050	258,406	303,100	1.0000	1.0053	1.00000
17-006	DRUMMOND ISL	116,677,098	118,217,477	552,789	827,540	1.0000	0.9892	1.00000
17-007	HULBERT	10,097,209	10,206,211	113,669	135,199	1.0000	0.9913	1.00000
17-008	KINROSS	45,236,410	46,371,043	262,811	1,470,800	1.0000	1.0016	1.00000
17-009	PICKFORD	47,696,521	47,676,800	317,167	240,254	1.0000	0.9988	1.00580
17-010	RABER	31,882,139	32,434,439	195,262	180,600	0.9981	0.9824	1.00000
17-011	RUDYARD	40,126,026	41,487,919	477,722	1,162,400	0.9989	0.9832	1.00000
17-012	SOO	109,034,143	112,329,651	399,386	2,129,200	1.0000	0.9858	1.00000
17-013	SUGAR ISLAND	39,758,940	40,779,011	247,159	801,443	1.0000	0.9883	1.00000
17-014	SUPERIOR	44,924,375	45,448,363	704,919	624,916	1.0000	0.9865	1.00000
17-015	TROUT LAKE	27,428,125	28,136,607	55,719	209,800	0.9958	0.9801	1.00000
17-016	WHITEFISH	67,149,720	67,811,063	564,896	355,490	1.0000	0.9871	1.00000
CITIES & VILLAGES:								
17-041	DETOUR VLG*	17,366,223	17,314,326	103,088	107,300	1.0000	1.0033	N/A
17-051	CITY OF SOO	280,752,245	276,747,715	6,367,079	3,928,366	1.0000	1.0057	1.00000
COUNTY:								
17-000	CHIPPEWA CO.	1,086,206,068	1,094,228,760	11,447,856	14,421,856	1.0000	0.9953	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**

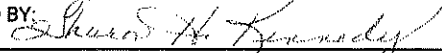
	PREV TAXABLE	CURR TAXABLE	LOSSES	ADDITIONS	HEADLEE	BTRF
17010 SAULT	218,551,483	220,581,721	719,877	3,510,797	1.0000	1.0035
17050 DETOUR	117,456,722	118,800,115	356,683	1,100,240	1.0000	0.9949
17090 PICKFORD***	29,511,863	30,039,110	118,637	433,135	1.0000	0.9928
17110 RUDYARD***	56,036,289	58,783,540	256,852	2,467,662	1.0000	0.9905
17140 BRIMLEY	61,321,248	62,185,924	243,249	672,000	1.0000	0.9929
17160 WHITEFISH	50,786,752	51,694,777	352,958	263,041	0.9963	0.9806
48040 TAHQUAMENON***	169,078,210	171,742,653	710,710	1,883,895	1.0000	0.9912
49040 LES CHENEAX***	131,850,091	135,313,568	1,646,577	4,160,680	1.0000	0.9928

*******SCHOOL DIST INFORMATION RELATIVE TO ALL TAXABLE VALUE IN DISTRICT*******

	PREV TAXABLE	CURR TAXABLE	LOSSES	ADDITIONS	HEADLEE	BTRF
17010 SAULT	522,123,134	522,918,959	7,800,545	8,128,357	1.0000	0.9991
17050 DETOUR	186,060,163	187,546,006	927,928	1,191,140	1.0000	0.9934
17090 PICKFORD**	78,024,689	78,621,828	492,013	812,234	1.0000	0.9964
17110 RUDYARD**	123,551,710	126,988,344	842,541	3,081,394	1.0000	0.9903
17140 BRIMLEY	117,687,326	118,941,988	820,072	1,278,316	1.0000	0.9932
17160 WHITEFISH	67,149,720	67,811,063	564,896	355,490	1.0000	0.9871
48040 TAHQUAMENON**	280,867,615	284,392,482	1,947,579	2,654,817	1.0000	0.9900
49040 LES CHENEAX**	204,069,552	208,671,193	2,294,263	6,020,957	1.0000	0.9957
17000 EUP ISD ***	2,235,020,287	2,290,562,997	52,534,302	101,416,327	1.0000	0.9970
SUPERIOR DISTRICT LIBRARY***	1,219,349,472	1,231,078,592	16,219,582	25,723,853	1.0000	0.9982

FOR HEADLEE PURPOSES, PREVIOUS & CURRENT TAXABLE VALUES SHOWN HAVE BEEN REDUCED BY \$405,500 DUE TO SENIOR CITIZEN PILT PARCEL IN THE CITY OF SAULT STE MARIE, SAULT SCHOOL DISTRICT, EUP ISD, AND SUPERIOR DISTRICT LIBRARY
*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 CHENEAX & ST IGNACE SCHOOL DISTRICTS IN BOTH CHIPPEWA & MACKINAC COUNTIES

CERTIFIED BY: 
SHARON H. KENNEDY, CHIPPEWA COUNTY EQUALIZATION DIRECTOR

YEAR: 2015

CO.EQLPG1715
May 19, 2015

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

TAXABLE VALUES SHOWN ARE FINAL

EQUALIZED VALUES: REAL PROPERTY

UNIT NAME	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TC & DEVEL	TOTAL REAL VALUES
BAY MILLS	0	664,700	0	65,737,000	0	66,401,700
BRUCE	15,412,600	2,619,100	0	69,572,400	0	87,604,100
CHIPPEWA	0	1,042,100	0	8,619,800	0	9,661,900
DAFTER	6,024,200	4,262,700	833,000	28,674,100	0	39,794,000
DETOUR	0	2,145,600	471,900	61,124,000	0	63,741,500
DRUMMOND ISL	0	5,681,000	1,772,300	146,771,200	0	154,224,500
HULBERT	0	542,400	0	12,648,400	0	13,190,800
KINROSS	778,400	4,386,800	2,286,100	38,869,200	0	46,320,500
PICKFORD	11,092,492	2,733,100	0	41,446,248	0	55,271,840
RABER	3,803,700	1,553,800	0	34,926,000	0	40,283,500
RUDYARD	10,481,800	2,674,600	0	30,211,100	0	43,367,500
SOO	3,149,700	14,586,500	3,229,500	100,065,700	0	121,031,400
SUGAR ISLAND	0	682,700	0	53,105,400	0	53,788,100
SUPERIOR	2,894,100	8,315,300	0	36,375,570	0	49,584,970
TROUT LAKE	0	1,535,300	20,000	32,625,100	0	34,180,400
WHITEFISH	0	3,872,600	1,800	89,289,882	0	93,164,282
CITY OF SAULT	0	102,990,400	16,383,200	175,517,500	0	294,891,100
TOTALS:	53,636,992	160,288,700	24,997,800	1,027,578,600	0	1,266,502,092

EQUALIZED VALUES: PERSONAL PROPERTY:

COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY	TOTAL PERSONAL	GRAND TOTALS
316,400	0	0	1,178,300	1,494,700	67,896,400
19,100	0	0	1,658,200	1,677,300	89,281,400
250,800	0	0	2,277,100	2,527,900	12,189,800
1,048,300	336,100	0	3,627,900	5,012,300	44,806,300
60,000	0	0	1,679,000	1,739,000	65,480,500
306,000	1,203,300	0	1,607,800	3,117,100	157,341,600
600	0	0	1,132,000	1,132,600	14,323,400
939,200	2,375,100	0	2,145,900	5,460,200	51,780,700
193,200	0	0	1,886,000	2,079,200	57,351,040
261,300	0	0	1,130,600	1,391,900	41,675,400
469,700	0	0	6,646,800	7,116,500	50,484,000
1,546,000	164,400	0	2,451,000	4,161,400	125,192,800
36,300	0	0	965,400	1,001,700	54,789,800
1,085,112	0	0	3,871,400	4,956,512	54,541,482
6,200	0	0	1,332,400	1,338,600	35,519,000
335,900	0	0	1,028,000	1,363,900	94,528,182
9,130,000	4,262,500	0	6,562,200	19,954,700	314,845,800
16,004,112	8,341,400	0	41,180,000	65,525,512	1,332,027,604

TAXABLE VALUES: REAL PROPERTY:

UNIT NAME	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TC & DEVEL	TOTAL REAL VALUES
BAY MILLS	0	404,242	0	52,312,002	0	52,716,244
BRUCE	11,170,139	2,199,919	0	55,827,452	0	69,197,510
CHIPPEWA	0	912,823	0	6,840,096	0	7,752,919
DAFTER	3,757,594	3,990,319	762,958	25,315,667	0	33,826,538
DETOUR	0	2,005,775	471,900	48,160,375	0	50,638,050
DRUMMOND ISL	0	5,180,428	1,668,080	108,251,869	0	115,100,377
HULBERT	0	426,870	0	8,646,741	0	9,073,611
KINROSS	391,946	4,138,555	2,154,023	34,226,319	0	40,910,843
PICKFORD	7,632,064	2,492,552	0	35,472,984	0	45,597,600
RABER	2,580,317	1,269,763	0	27,192,459	0	31,042,539
RUDYARD	7,149,573	2,501,979	0	24,719,867	0	34,371,419
SOO	2,059,418	14,015,450	2,133,250	89,960,133	0	108,168,251
SUGAR ISLAND	1,824,145	440,835	0	39,336,476	0	39,777,311
SUPERIOR	0	8,061,758	0	30,605,948	0	40,491,851
TROUT LAKE	0	1,411,850	8,692	25,377,465	0	26,798,007
WHITEFISH	0	3,508,208	1,800	62,937,155	0	66,447,163
CITY OF SAULT	0	84,919,077	15,050,238	157,229,200	0	257,198,515
TOTALS:	36,565,196	137,880,403	22,250,941	832,412,208	0	1,029,108,748

TAXABLE VALUES: PERSONAL PROPERTY:

COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY	TOTAL PERSONAL	GRAND TOTALS
316,400	0	0	1,178,300	1,494,700	54,210,944
19,100	0	0	1,658,200	1,677,300	70,874,810
250,800	0	0	2,277,100	2,527,900	10,260,819
1,048,300	336,100	0	3,627,900	5,012,300	38,838,838
60,000	0	0	1,679,000	1,739,000	52,377,050
306,000	1,203,300	0	1,607,800	3,117,100	118,217,477
600	0	0	1,132,000	1,132,600	10,206,211
939,200	2,375,100	0	2,145,900	5,460,200	46,371,043
193,200	0	0	1,886,000	2,079,200	47,676,800
261,300	0	0	1,130,600	1,391,900	32,434,439
469,700	0	0	6,646,800	7,116,500	41,487,919
1,546,000	164,400	0	2,451,000	4,161,400	112,329,691
36,300	0	0	965,400	1,001,700	40,779,011
1,085,112	0	0	3,871,400	4,956,512	45,448,363
6,200	0	0	1,332,400	1,338,600	28,136,607
335,900	0	0	1,028,000	1,363,900	67,811,063
9,130,000	4,262,500	0	6,562,200	19,954,700	277,153,215
16,004,112	8,341,400	0	41,180,000	65,525,512	1,094,634,260

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT
 DETAIL OF TAXABLE VALUE CHANGES

COUNTY: CHIPPEWA
 YEAR: 2015
 DATE: 15-May-15
 FORM: FINAL TAXABLE VALUE ANALYSIS
 CPI: 1.016

CODE NUMBER	TAXING UNIT	2014 TAXABLE VALUE	2015 TAXABLE VALUE	LOSSES TAXABLE VALUE	ADDITIONS TAXABLE VALUE	DIFFERENCE PREV TV & CURR TV	PERCENT CHANGE TV/PREV TV	NET ADDITIONS	2015 EQUALIZED VALUE	RATIO TV/EQ	CODE NUMBER UNIT	
TOWNSHIPS:												
17-001	BAY MILLS	53,611,672	54,210,944	71,226	493,900	599,272	1.12%	422,674	68,154,200	79.54%	17-001	
17-002	BRUCE	70,649,986	70,874,810	645,068	1,007,348	224,824	0.32%	362,280	86,782,400	81.67%	17-002	
17-003	CHIPPEWA	10,176,552	10,280,819	22,000	125,000	104,267	1.02%	103,000	11,981,400	85.81%	17-003	
17-004	DAFTER	38,397,891	38,838,838	192,578	426,500	440,947	1.15%	233,922	44,265,200	87.74%	17-004	
17-005	DETOUR	52,607,016	52,377,050	258,406	303,100	-229,966	-0.44%	44,694	69,586,600	75.27%	17-005	
17-006	DRUMMOND ISL	116,677,098	118,217,477	552,789	827,540	1,540,379	1.32%	274,751	158,373,400	74.64%	17-006	
17-007	HULBERT	10,097,209	10,206,211	113,669	135,199	109,002	1.08%	21,530	14,431,500	70.72%	17-007	
17-008	KINROSS*	45,236,410	46,371,043	262,811	1,470,800	1,134,633	2.51%	1,207,989	51,465,900	90.10%	17-008	
17-009	PICKFORD	47,696,521	47,676,800	317,167	240,254	-19,721	-0.04%	-76,913	59,537,050	80.08%	17-009	
17-010	RABER	31,882,139	32,434,439	195,262	180,600	562,300	1.73%	-14,662	40,088,800	80.91%	17-010	
17-011	RUDYARD	40,126,026	41,487,919	477,722	1,162,400	1,361,893	3.39%	684,678	50,928,200	81.46%	17-011	
17-012	SOO	109,034,143	112,329,651	399,386	2,129,200	3,295,508	3.02%	1,729,814	123,785,900	90.75%	17-012	
17-013	SUGAR ISLAND	39,758,940	40,779,011	247,159	801,443	1,020,071	2.57%	554,284	55,234,600	73.83%	17-013	
17-014	SUPERIOR	44,924,375	45,448,363	704,919	624,916	523,988	1.17%	-80,003	54,986,870	82.65%	17-014	
17-015	TROUT LAKE	27,428,125	28,136,607	55,719	209,800	708,482	2.58%	154,081	34,414,800	81.76%	17-015	
17-016	WHITEFISH	67,149,720	67,811,063	564,896	355,490	661,343	0.98%	-209,406	96,183,850	70.50%	17-016	
CITIES & VILLAGES:												
17-041	DETOUR VLG*	17,366,223	17,314,326	103,088	107,300	-51,897	-0.30%	4,212	22,208,800	77.96%	17-041	
17-051	CITY OF SOO	281,157,745	277,153,215	6,367,079	3,928,366	-4,004,530	-1.42%	-2,438,713	306,263,300	90.50%	17-051	
COUNTY:												
17-000	CHIPPEWA CO.	1,086,611,568	1,094,634,260	11,447,856	14,421,856	8,022,692	0.74%	2,974,000	1,326,453,970	82.52%	17-000	

TAXABLE/
 EQUALIZED
 VALUE
 MULTIPLIER 1.21

Note: City of Sault Ste. Marie previous and current taxable values include Senior Citizen PILT parcel valued at \$405,500

YEAR: 2015

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY EQUALIZED VALUES

TOWNSHIP/CITY	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	TOWNSHIP/CITY
BAY MILLS BRUCE	61,147,200 76,999,365	68,636,000 79,697,650	71,615,900 85,164,850	72,975,100 85,204,450	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	BAY MILLS BRUCE
CHIPPEWA DAFTER	9,693,100 38,107,000	10,576,000 38,954,200	10,714,200 39,589,000	10,124,500 40,679,700	10,122,200 41,867,900	10,081,200 42,096,500	10,809,000 42,801,400	11,981,400 44,266,200	12,162,600 44,867,000	12,189,800 44,806,300	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	67,672,909 157,795,033	71,048,859 159,935,490	74,385,459 165,944,600	74,579,800 165,837,800	76,717,100 166,635,300	75,485,600 166,758,900	71,128,400 162,030,800	69,586,600 159,373,400	68,554,200 157,849,700	65,480,500 157,341,600	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	12,489,936 47,350,663	13,179,580 52,789,700	13,539,480 53,382,100	13,541,650 54,755,800	13,122,679 53,435,200	12,860,460 50,753,090	13,539,500 50,850,200	14,431,500 51,465,900	14,457,800 51,355,000	14,323,400 51,780,700	HULBERT KINROSS
PICKFORD RABER	57,135,260 47,866,300	59,135,500 49,132,600	60,886,500 49,821,600	62,114,000 48,961,400	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 38,951,100	57,351,040 41,675,400	PICKFORD RABER
RUDYARD SOO	39,340,900 105,836,900	43,986,000 111,885,500	50,780,700 115,955,300	51,528,700 118,138,700	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	RUDYARD SOO
SUGAR ISLAND SUPERIOR	48,545,900 48,613,295	50,277,700 49,583,295	56,204,170 50,796,795	56,962,200 52,180,070	57,398,200 52,219,270	55,502,100 52,488,265	54,808,000 52,538,370	55,234,600 54,986,870	54,090,000 54,679,270	54,789,800 54,541,482	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	33,477,500 97,929,400	34,522,300 107,151,200	34,849,900 113,749,700	35,931,600 114,871,700	36,073,300 111,690,200	36,169,100 112,169,750	34,796,100 102,909,550	34,414,800 98,183,950	35,360,300 96,071,350	35,519,000 94,528,182	TROUT LAKE WHITEFISH
CITY OF S S MARIE	303,422,900	309,151,100	310,431,849	310,128,800	312,707,600	315,317,600	301,753,651	306,253,300	312,850,600	314,845,800	CITY OF S S MARIE
GRAND TOTALS	1,248,014,561	1,309,652,674	1,357,812,103	1,368,315,970	1,374,256,989	1,385,287,744	1,327,164,521	1,328,453,970	1,330,106,620	1,332,027,604	GRAND TOTALS
DOLLAR CHANGE EACH YEAR	14,978,542	61,638,113	48,159,429	10,503,867	5,941,029	-8,969,255	-38,123,223	-710,551	3,652,650	1,920,984	DOLLAR CHANGE EACH YEAR
PERCENT CHANGE EACH YEAR	1.21%	4.94%	3.68%	0.77%	0.43%	-0.65%	-2.79%	-0.05%	0.28%	0.14%	PERCENT CHANGE EACH YEAR

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: \$9,899,169 AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 0.80%

NOTE: For 2006, pursuant to PA 513 of 2004, all state agricultural properties (aka state PILT properties) were moved from the ad valorem assessment roll to a special roll. This transfer resulted in a decrease in ad valorem assessed/equalized value of \$62,573,150. Had those values remained on the ad valorem assessment roll, equalized value would have grown by approximately 77,551,692 or 6.29% for 2006. For detail of this reduction see 2005 Equalization Report, page 6. In 2005, State Ag parcels represented 60.4% of the county's equalized agricultural class value.

YEAR: 2015

CULEQUPT919/14

22-May-15

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY TAXABLE VALUES

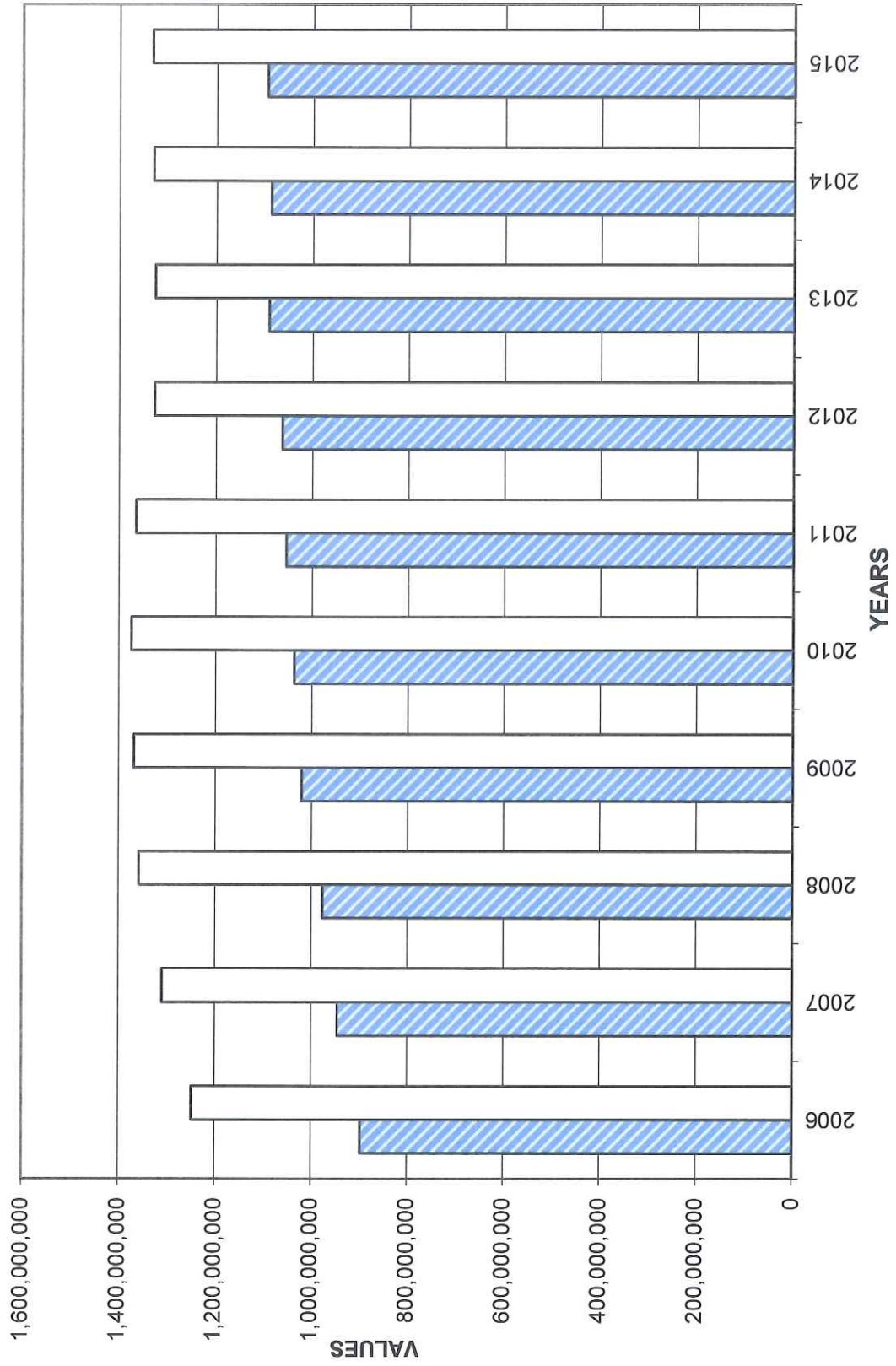
FINAL

TOWNSHIP/CITY	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	TOWNSHIP/CITY
BAY MILLS BRUCE	39,904,800 53,242,492	42,411,700 57,019,762	44,735,300 59,216,787	47,791,800 62,625,649	49,074,911 63,431,974	49,995,177 65,309,489	51,529,418 66,457,957	52,737,303 66,333,240	53,611,672 70,649,986	54,210,944 70,874,810	BAY MILLS BRUCE
CHIPPEWA DAFTER	6,670,200 28,960,100	6,943,300 30,555,500	7,250,700 31,398,400	7,347,900 33,012,200	7,508,116 33,853,674	7,714,178 34,825,778	8,617,432 35,983,953	9,917,442 38,180,831	10,176,552 38,397,891	10,280,819 38,838,838	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	42,136,600 91,425,018	44,446,883 97,027,457	46,641,010 100,468,510	49,178,276 105,632,531	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	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	6,703,866 39,128,876	7,011,125 41,662,131	7,711,487 42,886,988	8,166,657 44,542,371	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	HULBERT KINROSS
PICKFORD RABER	38,310,789 29,933,500	40,483,255 31,479,800	42,066,790 32,846,700	44,540,797 33,515,000	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	PICKFORD RABER
RUDYARD SOO	28,777,159 87,225,700	30,528,658 92,726,500	31,840,046 96,749,300	34,137,592 100,929,700	37,951,015 103,184,344	38,466,254 104,016,680	38,657,436 106,159,187	39,876,400 109,500,583	40,126,026 109,034,143	41,487,919 112,329,651	RUDYARD SOO
SUGAR ISLAND SUPERIOR	30,377,946 32,990,658	32,911,605 35,033,981	33,867,722 36,851,100	36,024,454 38,800,319	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	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	20,675,000 51,901,222	22,213,500 55,852,053	23,052,200 58,890,485	25,255,260 62,204,137	24,901,263 63,177,075	25,632,146 65,328,363	26,237,764 65,623,821	26,765,896 65,723,687	27,428,125 67,149,720	28,136,607 67,811,063	TROUT LAKE WHITEFISH
CITY OF S S MARIE	268,788,438	276,948,746	279,844,638	286,610,333	291,091,476	294,802,882	288,367,330	293,373,200	281,157,745	277,153,215	CITY OF S S MARIE
GRAND TOTALS	897,212,364	945,255,956	976,118,163	1,020,314,976	1,036,452,595	1,054,021,915	1,062,567,992	1,090,343,959	1,086,611,568	1,094,634,260	GRAND TOTALS
DOLLAR CHANGE EACH YEAR	46,460,757	48,043,592	30,862,207	44,196,813	16,137,619	17,582,611	8,546,077	27,775,967	-3,732,391	8,022,692	DOLLAR CHANGE EACH YEAR
PERCENT CHANGE EACH YEAR	5.46%	5.35%	3.26%	4.53%	1.58%	1.70%	0.81%	2.61%	-0.34%	0.74%	PERCENT CHANGE EACH YEAR
STATE CERTIFIED RATE OF INFLATION	3.30%	3.70%	2.30%	4.40%	-0.30%	1.70%	2.70%	2.40%	1.60%	1.60%	STATE CERTIFIED RATE OF INFLATION

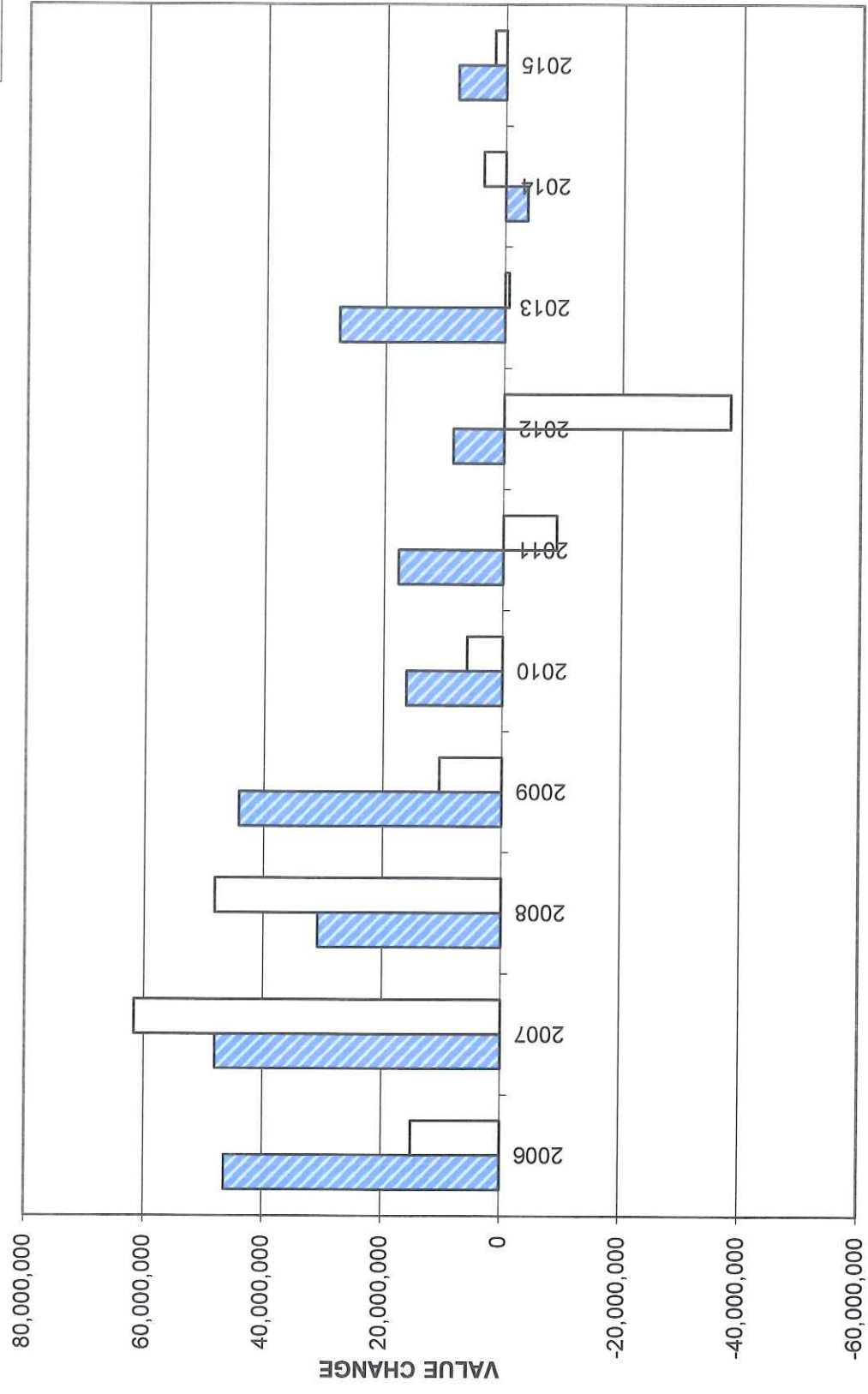
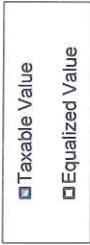
AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: \$24,389,594 AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 2.57%

AVERAGE ANNUAL DOLLAR CHANGE PREV 5 YEAR PERIOD: \$11,638,991 AVERAGE ANNUAL PERCENT CHANGE FOR 5 YEAR PERIOD: 1.10%

CHIPPEWA COUNTY TAXABLE/EQUALIZED VALUE COMPARISON



CHIPPEWA COUNTY TAXABLE/EQUALIZED VALUE CHANGE COMPARISON



TAXABLE VALUATIONS BY CLASSIFICATION
 Statement of taxable valuations in the year 2015

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

UNIT NO	TOWNSHIP OR CITY	(COL. 1) AGRICULTURAL TAXABLE VALUE	(COL. 2) COMMERCIAL TAXABLE VALUE	(COL. 3) INDUSTRIAL TAXABLE VALUE	(COL. 4) RESIDENTIAL TAXABLE VALUE	(COL. 5) TIMBER CUTOVER TAXABLE VALUE	(COL. 6) DEVELOP- MENTAL VALUE	(COL. 7) TOTAL REAL PROPERTY TAXABLE VALUE
001	BAY MILLS TWP	0	404,242	0	52,312,002			52,716,244
002	BRUCE TWP	11,170,139	2,199,919	0	55,827,452			69,197,510
003	CHIPPEWA TWP	0	912,823	0	6,840,096			7,752,919
004	DAFTER TWP	3,757,594	3,990,319	762,958	25,315,667			33,826,538
005	DETOUR TWP	0	2,005,775	471,900	48,160,375			50,638,050
006	DRUMMOND ISL TWP	0	5,180,428	1,668,080	108,251,869			115,100,377
007	HULBERT TWP	0	426,870	0	8,646,741			9,073,611
008	KINROSS TWP	391,946	4,138,555	2,154,023	34,226,319			40,910,843
009	PICKFORD TWP	7,632,064	2,492,552	0	35,472,984			45,597,600
010	RABER TWP	2,580,317	1,269,763	0	27,192,459			31,042,539
011	RUDYARD TWP	7,149,573	2,501,979	0	24,719,867			34,371,419
012	SOO TWP	2,059,418	14,015,450	2,133,250	89,960,133			108,168,251
013	SUGAR ISLAND	0	440,835	0	39,336,476			39,777,311
014	SUPERIOR TWP	1,824,145	8,061,758	0	30,605,948			40,491,851
015	TROUT LAKE	0	1,411,850	8,692	25,377,465			26,798,007
016	WHITEFISH TWP	0	3,508,208	1,800	62,937,155			66,447,163
051	SAULT STE MARIE CITY	0	84,919,077	15,050,238	157,229,200			257,198,515
TOTALS FOR COUNTY:		36,565,196	137,880,403	22,250,941	832,412,208			1,029,108,748
041	DETOUR VILLAGE*		1,562,778	467,000	14,771,648			16,801,426

*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

COUNTY: CHIPPEWA
 DATE: May 26, 2015
 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 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	1,494,700	54,210,944	22,678,285	316,400	0	31,216,259
002	BRUCE TWP	1,677,300	70,874,810	55,141,440	19,100	0	15,714,270
003	CHIPPEWA TWP	2,527,900	10,280,819	2,263,029	250,800	0	7,766,990
004	DAFTER TWP	5,012,300	38,838,838	24,064,465	1,048,300	336,100	13,389,973
005	DETOUR TWP	1,739,000	52,377,050	21,732,655	60,000	0	30,584,395
006	DRUMMOND ISL TWP	3,117,100	118,217,477	36,923,169	306,000	1,203,300	79,785,008
007	HULBERT TWP	1,132,600	10,206,211	2,424,406	600	0	7,781,205
008	KINROSS TWP	5,460,200	46,371,043	21,994,479	939,200	2,375,100	21,062,264
009	PICKFORD TWP	2,079,200	47,676,800	32,194,015	193,200	0	15,289,585
010	RABER TWP	1,391,900	32,434,439	14,551,655	261,300	0	17,621,484
011	RUDYARD TWP	7,116,500	41,487,919	25,452,732	469,700	0	15,565,487
012	SOO TWP	4,161,400	112,329,651	73,385,298	1,546,000	164,400	37,233,953
013	SUGAR ISLAND	1,001,700	40,779,011	15,982,908	36,300	0	24,759,803
014	SUPERIOR TWP	4,956,512	45,448,363	23,742,689	1,085,112	0	20,620,562
015	TROUT LAKE	1,338,600	28,136,607	10,570,403	6,200	0	17,560,004
016	WHITEFISH TWP	1,363,900	67,811,063	15,281,547	335,900	0	52,193,616
051	SAULT STE MARIE CITY	19,954,700	277,153,215	124,433,496	9,130,000	4,262,500	139,327,219
TOTALS FOR COUNTY:		65,525,512	1,094,634,260	522,816,671	16,004,112	8,341,400	547,472,077

041	DETOUR VILLAGE*	512,900	17,314,326	7,589,845	60,000	0	9,664,481
*These figures are included in Detour Township totals, and are here for information purposes only							


 Sharon H. Kennedy
 Chippewa County Equalization Director

26-May-15

UNIT NUMBER AND SCHOOL DISTRICT	UNIT NAME AND SCHOOL CODE	2014 TAXABLE VALUES	2013 TOTAL MILLAGE	COUNTY			LOCAL UNIT			LOCAL SCHOOL OPERATING			2014 TOTAL TAX RATE	2014 SUMMER TAX RATE	2014 WINTER TAX RATE	UNIT NAME	COMMENTS:		
				ALOC	EXTRA	VOTED	EXTRA	CHTRY	EXTRA	VOTED	EXTRA	LIBRARY						PRIOR TO APPLICABLE EXEMPTION	PRIOR TO APPLICABLE EXEMPTION
17 001	BAY MILLS - BRIMLEY SCH	53,811,672	43,2848	6,1500	3,1148	1,0000	NONE	0,2000	1,0000	0,5000	18,0000	18,0000	12,1500	30,0148	30,0148	30,0148	BAY MILLS		
17 002	BRUCE-SAULT SCH -PICKFORD SCH	69,434,125 1,216,281	43,4328	6,1500	3,1148	1,6491	2,5000	0,2000	1,0000	0,5000	18,0000	18,0000	12,1500	29,4639 32,5639	29,4639 32,5639	29,4639 32,5639	BRUCE-SSM BRUCE-PICKFORD		
17 003	CHIPPewa - BRIMLEY SCH	10,176,552	43,9148	6,1500	3,1148	1,6500	NONE	0,2000	1,0000	0,5000	18,0000	18,0000	12,1500	30,6648	30,6648	30,6648	CHIPPewa		
17 004	DAFTER -SS MARIE SCH -RUDYARD SCH -BRIMLEY SCH	23,169,531 6,288,186 8,950,174	38,4148 43,9148	6,1500 6,1500	3,1148 3,1148	1,6500 1,6500	NONE NONE	0,2000 0,2000	1,0000 1,0000	0,5000 0,5000	18,0000 18,0000	18,0000 18,0000	12,1500 12,1500	26,9648 27,8848 30,6648	26,9648 27,8848 30,6648	26,9648 27,8848 30,6648	DAFTER -SSM DAFTER -RUD DAFTER -BRIM		
17 005	DETOUR -DETOUR SCH (CITY OF SAULT STE MARIE) & 17-041	52,697,016	38,6629	6,1500	3,1148	1,6481	0,2500	0,2000	1,0000	NONE	18,0000	18,0000	12,1500	28,2629	28,2629	28,2629	DETOUR	SEE ALSO DETOUR VILLAGE INFO	
17 006	DRUMMOND ISL - DETOUR SCH	116,677,098	41,2932	6,1500	3,1148	1,6412	2,6872	0,2000	1,0000	NONE	18,0000	18,0000	12,1500	28,6932	28,6932	28,6932	DRUMMOND ISL		
17 007	HULBERT - TAMQUA SCH	10,087,209	43,8659	6,1500	3,1148	1,6500	5,7511	0,2000	1,0000	NONE	18,0000	18,0000	12,1500	11,7159	11,7159	11,7159	HULBERT	SCH MILLS LEVIED IN SUMMER	
17 008	KINROSS CHTR - RUDYARD SCH -PICKFORD SCH	45,236,410	43,3948	6,1500	3,1148	1,6500	5,5000	0,2000	1,0000	0,5000	18,0000	18,0000	12,1500	33,3849	33,3849	33,3849	KINROSS	ADD 9.25 MILLS IN SPEC POLICE DIST	
17 009	PICKFORD - PICKFORD SCH	47,936,521	45,3581	6,1500	3,1148	1,6500	5,0000	0,2000	1,0000	0,5000	18,0000	18,0000	12,1500	35,0548	35,0548	35,0548	PICKFORD		
17 010	RABER - DETOUR SCH -PICKFORD SCH -LES CHEN SCH	16,741,044 16,037,395 103,700	41,2982 41,3982	6,1500 6,1500	3,1148 3,1148	1,6500 1,6500	2,6634 2,6634	0,2000 0,2000	1,0000 1,0000	NONE 0,5000	18,0000 18,0000	18,0000 18,0000	12,1500 12,1500	28,6992 32,7482 29,2852	28,6992 32,7482 29,2852	28,6992 32,7482 29,2852	RABER - DETOUR RABER -PICKFORD RABER -LES CHEN		
17 011	RUDYARD - RUDYARD SCH	40,126,026	44,0080	6,1500	3,1148	1,6500	4,1232	0,2000	1,0000	0,5000	18,0000	18,0000	12,1500	32,0060	32,0060	32,0060	RUDYARD	WATER & SERVER SPEC ASSESSMENT DIST	
17 012	SOO - SAULT SCH	109,034,143	39,3731	6,1500	3,1148	1,6093	NONE	0,2000	1,0000	0,5000	18,0000	18,0000	12,1500	35,0731	35,0731	35,0731	SOO		
17 013	SUGAR ISL - SAULT SCH	39,758,940	46,0431	6,1500	3,1148	1,6500	7,6283	0,2000	1,0000	0,5000	18,0000	18,0000	12,1500	48,7431	48,7431	48,7431	SUGAR ISLAND		
17 014	SUPERIOR - BRIMLEY SCH	44,524,375	43,9144	6,1500	3,1148	1,6496	NONE	0,2000	1,0000	0,5000	18,0000	18,0000	12,1500	42,8144	42,8144	42,8144	SUPERIOR		
17 015	TROUT LAKE - RUDYARD SCH	27,428,125	40,5548	6,1500	3,1148	1,6500	0,6690	0,2000	1,0000	0,5000	18,0000	18,0000	12,1500	40,7038	40,7038	40,7038	TROUT LAKE		
17 016	WHITEFISH - WHITEFISH SCH	67,149,720	39,7682	6,1500	3,1148	1,6440	2,4094	0,2000	1,0000	NONE	18,0000	18,0000	12,1500	38,7882	38,7882	38,7882	WHITEFISH		
17-041	DETOUR VILLAGE - DETOUR SCH	17,366,223	47,9466	6,1500	3,1148	10,7318	0,2500	0,2000	1,0000	NONE	18,0000	18,0000	21,2337	47,4666	47,4666	47,4666	DETOUR VILLAGE	SEE NOTE BELOW	
17 051	CITY OF SS MARIE - SAULT SCH	281,157,745	59,6474	6,1500	3,1148	16,8138	5,4764	0,2000	1,0000	0,5000	18,0000	18,0000	44,6923	58,7671	58,7671	44,6923	CITY OF SS MARIE		
TOTAL TAXABLE VALUE		1,096,611,669																	

*****IMPORTANT ADDITIONAL INFORMATION*****
 THE COUNTY ALLOCATED AND STATE EDUCATION MILLAGES ARE LEVIED IN JULY.
 PROPERTIES CLASSIFIED INDUSTRIAL PERSONAL PROPERTY ARE ENTITLED TO 100% EXEMPTION FROM STATE EDUCATION & LOCAL SCHOOL OPERATING MILLAGE. DEDUCT THOSE TWO MILLAGES FROM TOTAL ANNUAL TAX RATE.
 FOR THOSE PROPERTIES CLASSIFIED COMMERCIAL PERSONAL PROPERTY, DEDUCT 12 MILLS FROM SCHOOL OPERATING MILLAGE FROM TOTAL ANNUAL TAX RATE.
 FOR THOSE PROPERTIES QUALIFIED FOR LESS THAN 100% EXEMPTION FROM SCHOOL OPERATING MILLAGE, DEDUCT EXEMPTION PERCENTAGE OF SCHOOL OPERATING MILLAGE FROM TOTAL ANNUAL TAX RATE.
 BRIMLEY SCHOOLS PASSED A 1.5 SINKING FUND MILLAGE IN 2012. THAT MILLAGE IS INCLUDED IN DEBT COLUMN ABOVE.
 SUPERIOR DISTRICT LIBRARY DOES NOT LEVY MILLAGE IN DETOUR, TAHQUAMENON, 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.
 ***THE CITY OF SAULT STE MARIE HAS THREE TAX INCREMENT FINANCING AUTHORITIES (TIFA) WITH A TOTAL CAPTURED VALUE OF \$22,530,108, AND SENIOR CITIZEN PILT VALUE OF \$405,500 WHICH IS EXEMPT
 THE CITY ALSO HAS AN IPT DISTRICT VALUED AT \$1,249,100 TAXED AT LESS THAN FULL RATES.
 THIS DOCUMENT PREPARED BY: SHARON H. KENNEDY, EQUALIZATION DIRECTOR
 11/5/2014