

CHIPPEWA COUNTY EQUALIZATION REPORT 2014

EQUALIZATION AND APPORTIONMENT COMMITTEE:

**GEORGE KINSELLA, CHAIR
TED POSTULA, MEMBER
DON MC LEAN, MEMBER**

EQUALIZATION DEPARTMENT STAFF:

**SHARON H. KENNEDY, DIRECTOR
KATHY JONES LOUP, APPRAISER
STEPHANIE RINTAMAKI, APPRAISER
CHRIS LEDERGERBER, DATA ENTRY CLERK**

www.chippewacountymi.gov

ON OUR COVER

Our 2014 cover picture was taken near McNearney Lake in Bay Mills Township by staff members Stephanie Rintamaki and Kathy Loup. During the summer of 2013 this doe was seen for several months feeding along Gravel Pit Road. She was extremely friendly and only appeared to enjoy our conversation with her as we stopped and took her picture. We drove on as she continued her roadside meal. The wildlife in Chippewa County and the Eastern Upper Peninsula can be some of the most rewarding sights. It's not unusual to see a deer, black bear, moose or a marten cross the road as you're driving. It's always a good idea to have a camera or an iPhone handy as you drive through the country.

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

To: **George Kinsella, Chair, Chippewa County Equalization Committee**
From: Sharon H. Kennedy, Equalization Director
Subject: 2014 Equalization Report
Date: July 1, 2014

Attached is the **2014 Equalization Report** which contains the 2014 Equalized Values for the County as well as the County's Final Taxable Value projections.

In 2013, the state legislature authorized two significant property tax exemptions: 100% Disabled Veterans and Small Business Personal Property parcels. These exemptions amounted to over \$9,000,000 in assessed/equalized value. Even with those reductions, our County equalized value grew by \$3,652,650 or .28%; evidence that the local real estate market is still improving.

The county's **Ad Valorem Taxable Value**, shown on page 21, however, shrank by \$3,732,391 to \$1,086,611,568, due largely to tax exemptions mentioned above and the migration of certain taxable values off of the ad valorem roll into special assessment rolls for 2014. In spite of this decrease, however, there are many signs that the economy continues to improve: Real estate sales continue to increase, new businesses and projects are coming into the area, and the number of building permits issued has increased this year, to name just a few. This is the first decrease in taxable we have experienced since Proposal A went into effect in 1995, and it is a direct result of legislative directives. Presuming no further legislative actions by the State that would reduce taxable values by statute, in my opinion, our values will remain relatively stable and even grow.

In 1994, the voters of Michigan passed Proposal A, which switched 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.

Our multi-talented and hard-working Equalization Department Staff: Kathy Loup, Stephanie Rintamaki, and Chris Ledergerber, make this report and all other accomplishments of the department possible. I consider myself fortunate to work alongside these hard-working innovative women. We are saddened, however, by our loss of Chris Ledergerber, who has left county employment to become a fulltime assessor for two lucky townships: Superior and Whitefish. We wish Chris the absolute best in her new career. I sincerely thank her for the years of dedicated service she gave to this office.

2014 CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS

| TOWNSHIP | SUPERVISOR | ASSESSOR | CLERK | TREASURER |
|-------------------------------|--|--|--|--|
| <u>BAY MILLS</u> 17-001 | ROGER GRAHAM 5631 SW BIRCH PT RD BRIMLEY, MI 49715 248-5356 | LUANNE KOOIMAN PO BOX 5001 KINCHELOE, MI 49788 495-5756 495-5160 (FAX) | MARY SWENDSEN 5030 S RANGER RD BRIMLEY, MI 49715 437-5316 | DAWN RECLA 14740 W LAKESHORE DR BRIMLEY, MI 49715 437-5373 drecla@jamadots.com WORK-632-5379 |
| <u>BRUCE</u> 17-002 | CARL MARSH 12959 S SCENIC DR BARBEAU, MI 49710 632-9719 906-630-4121 CELL | HOWARD LEDERGERBER 7231 S MARY ELLA RD BRIMLEY, MI. 49715 906-440-0689 (CELL) 635-0112 (FAX) moremoose@hotmail.com | WANDA SAWYERS 11210 S M-129 SSM, MI 49783 632-8049 | RUTH LaJOIE 17032 S RIVERSIDE DR BARBEAU, MI 49710 635-3058 |
| <u>CHIPPEWA</u> 17-003 | BRIAN MILLS 28825 W M-28 ECKERMAN, MI 49728 274-5216 | DAVID KAUER PO BOX 5001 KINCHELOE, MI 49788 495-5756 495-5160(FAX) | TAMI BESEAU PO BOX 25 ECKERMAN, MI 49728 274-5319 | BILLY JO JOHNSON PO BOX 25 ECKERMAN, MI 49728 274-5442 bjohnson@jamadots.com |
| <u>DAFTER</u> 17-004 | WAYNE TREPANIER 10184 S WILSON DR DAFTER, MI 49724 635-5670 | LUANNE KOOIMAN PO BOX 5001 KINCHELOE, MI 49788 495-5756 495-5160(FAX) | RACHEL HARTRANFT 5833 W 6 MILE RD BRIMLEY, MI 49715 632-1895 dafter@charter.net | KAREEN BROWN 3047 W 10 MILE RD DAFTER, MI 49724 632-8917 |
| <u>DETOUR</u> 17-005 | THOMAS E LEHMAN 18659 E M-134 DETOUR, MI 49725 297-2301 | RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620 randy5195@yahoo.com 906-440-3704 (CELL) | LINDA FISHER PO BOX 397 DETOUR VLG, MI 49725 297-5471 | SHARON HAMEL PO BOX 244 DETOUR VLG, MI 49725 297-6271 297-6871 |
| <u>DETOUR VILLAGE</u> 17-041 | TERRY NELSON PRESIDENT PO BOX 151 DETOUR VLG, MI 49725 | RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620 randy5195@yahoo.com 906-440-3704 (CELL) | MARILYN MCGUIRE PO BOX 397 DETOUR VLG, MI 49725 297-5471 | JENNIFER POSTULA PO BOX 397 DETOUR VLG, MI 49725 493-5263 jen@alphacom.net |
| <u>DRUMMOND ISLAND</u> 17-006 | FRANK SASSO PO BOX 225 DRUMMOND ISL, MI 49726 493-5281 | RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620 randy5195@yahoo.com 906-440-3704 (CELL) | JOLENE KEMPPAINEN PO BOX 225 DRUMMOND ISLAND, MI 49726 493-5739 jolenek@alphacom.net | GEORGIANNA POTTER PO BOX 225 DRUMMOND ISL, MI 49726 493-5299 |
| <u>HULBERT</u> 17-007 | NORMA DELONG PO BOX 128 HULBERT, MI 49748 876-2332 htsupervisor@jamadots.com | HOWARD LEDERGERBER 7231 S MARY ELLA RD BRIMLEY, MI. 49715 440-0689(CELL) 248-5732 (HOME) moremoose@hotmail.com | EARL AVERY PO BOX 191 HULBERT, MI 49748 876-2355 | BETTY DUNHAM 37892 BASNAU RD HULBERT, MI 49748 876-2548 bdunham@jamadots.com |
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2014 CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS

| TOWNSHIP | SUPERVISOR | ASSESSOR | CLERK | TREASURER |
|-------------------------------|--|--|---|--|
| <u>PICKFORD</u> 17-009 | JAMES HILL PO BOX 456 155 E MAIN ST PICKFORD, MI 49774 906-647-3361(PHONE) 906-647-8820 (FAX) pickfordtownship@centurytel.net | NICHOLAS J NELSON PO BOX 456 PICKFORD, MI 49774 647-3361 647-8820(FAX) | LINDA ROBERTS-MILLER PO BOX 456 155 E MAIN ST PICKFORD, MI 49774 647-2213 pickfordclerk@centurytel.net | PEGGY MCCONKEY PO BOX 456 155 E MAIN ST PICKFORD, MI 49774 647-2710 pickfordtownship@centurytel.net |
| <u>RABER</u> 17-010 | PAUL A WARNER 12514 E TRAYNOR RD GOETZVILLE, MI 49736 906-297-3805(PHONE) 906-297-2139 (FAX) | RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620 randy5195@yahoo.com 906-440-3704 (CELL) | MARILYN ELLEN MROZEK 29881 S. RABER ROAD GOETZVILLE, MI 49736 297-2624 | SHERRY POSTULA PO BOX 208 GOETZVILLE, MI 49736 297-8481 spostula@centurylink.net |
| <u>RUDYARD</u> 17-011 | KATHY GAYLOR PO BOX 277 RUDYARD, MI 49780 906-478-5041(PHONE) 906-478-3013(FAX) rudtwp@sault.com | FRED PETERSON PO BOX 277 RUDYARD, MI 49780 478-5041 | DONNA HALL PO BOX 277 RUDYARD, MI 49780 478-5041 | BRUCE BERKOMPAS PO BOX 277 RUDYARD, MI 49780 478-5041 478-6651(HOME) 478-7209(HOME FAX) |
| <u>SOO</u> 17-012 | LARRY PERRON 3191 SMART RD SSM, MI 49783 632-3406 632-0718 | LUANNE KOOIMAN PO BOX 5001 KINCHELOE, MI 49788 495-5756 495-5160(FAX) | ANDREE WATSON 4741 S NICOLET RD SSM, MI 49783 253-9638 sooclerk@lighthouse.net | CHERYL THORESEN 5227 S SCENIC DR SSM, MI 49783 632-7300 thoresen5227@charter.net 906-440-2672 (CELL) |
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| <u>WHITEFISH</u> 17-016 | BILL MANGHAM PO BOX 350 PARADISE, MI 49768 906-492-3452(PHONE) 906-492-3834(FAX) | CHRIS LEDERGERBER 7231 S MARY ELLA RD BRIMLEY, MI. 49715 906-248-5732 | WANDA KNOX PO BOX 350 PARADISE, MI 49768 906-492-3921 | SUE ANWAY PO BOX 350 PARADISE, MI 49768 492-3776 whitefishtpw_treasurer@jamadots.com |
| <u>SAULT STE MARIE</u> 17-051 | OLIVER TURNER CITY MANAGER 906-632-5715 | TINA FULLER 632-5710 tfuller@sault.com | Robin Troyer CITY CLERK 632-5715 | KRISTEN COLLINS FINANCE DIRECTOR 632-5720 |



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

Bulletin No. 15 of 2013
Annual Calendar
November 4, 2013

TO: Equalization Directors and Assessors
FROM: The State Tax Commission
SUBJECT: Property Tax and Equalization Calendar for 2014

STATE TAX COMMISSION
2014 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR

This calendar combines the Equalization and Property Tax and Collections Bulletins that, in previous years, had been separate. A second Equalization Process Bulletin has been posted as Bulletin 11 of 2011.

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| 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, 2013 | Results of equalization studies should be reported to assessors of each Township and City. |
| December 31, 2013 | Tax day for 2014 assessments and 2014 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) |

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| <p>January 2, 2014</p> <p>December 31, 2013 is a Holiday, January 1, 2014 is a Holiday</p> | <p>Deadline for counties to file 2013 equalization studies for 2014 starting bases with State Tax Commission (STC) for all classifications in all units on STC form L-4018. [R 209.41].</p> |
| <p>January 24, 2014</p> | <p>Local units with an SEV of \$15,000,000 or Less: 2013 taxes collected by January 10 must be distributed on or before January 25. MCL 211.43(5).</p> <p>All other local units: Must distribute of 2013 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a).</p> |
| <p>February 1, 2014</p> | <p>Deadline for a “qualified business” to submit STC form L-4143 for “qualified personal property” with the assessor. MCL 211.8a.</p> <p>Notice by certified mail to all properties that are delinquent on their 2011 property taxes. 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, 2014</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 14, 2014</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>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> |

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| February 15, 2014 | <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 17, 2014 | <p>Deadline for county equalization director to publish in a newspaper the tentative equalization ratios and estimated SEV multipliers for 2014. MCL 211.34a (on or before the third Monday in February).</p> |
| February 20, 2014 | <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> |
| February 28, 2014 | <p>Last day for local treasurers to collect 2013 property taxes. MCL 211.45.</p> |
| March 1, 2014 | <p>The STC shall publish the inflation rate multiplier before this date. MCL 211.34d(15).</p> <p>Properties with delinquent 2012 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>2012 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 2013 taxes and interest at 1% per month. MCL 211.78a(3)</p> |

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| March 3, 2014 | <p>The 2014 assessment roll shall be completed and certified by the assessor. MCL 211.24(1). (on or before the first Monday in March)</p> <p>Local units to turn over 2013 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, 2014 | <p>The assessor/supervisor shall submit the 2014 certified assessment roll to the Board of Review (BOR). MCL 211.29(1) (Tuesday after first Monday in March).</p> <p>Organizational meeting of township Board of Review. MCL 211.29. City BOR may vary according to Charter provisions.</p> |
| March 10, 2014 | <p>The Board of Review must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The Board of Review must meet one additional 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.</p> |
| March 14, 2014 | <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> |
| April 1, 2014 | <p>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)</p> <p>Not later than April 1, local unit treasurers make final adjustment and delivery of the total amount of tax collections on hand. MCL 211.43(3)(c).</p> <p>Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2).</p> <p>Last day to pay all forfeited 2011 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2011 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k</p> |
| April 7, 2014 | <p>On or before the first Monday in April, the MBOR must complete their</p> |

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| | <p>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> |
| April 9, 2014 | <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 board of review or by the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(6).</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 State Tax Commission, 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.</p> |
| April 15, 2014 | <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 the 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 5, 2014. (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 2014 equalization report by the County Board of Commissioners and prior to Preliminary State Equalization.</p> |
| April 21, 2014 | <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, 2014 * | <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, 2014 cont. | <p>Deadline for filing a Principal Residence Exemption (PRE) Active Duty Military Affidavit to allow military personnel to retain a PRE for up to</p> |

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| | three years if they rent or lease their principal residence while away on active duty. (MCL 211.7dd) |
| May 5, 2014 | <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 12, 2014 | 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, 2014 | Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1). |
| May 27, 2014 May 26 is a Holiday | State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission. MCL 209.4. (fourth Monday in May) |
| May 31, 2014 | 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, 2014 | <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) Not later than June 1, the Township or City shall deliver a copy of the assessment roll to the County Treasurer.</p> |
| June 1, 2014 cont. | First notice sent to all properties that are delinquent on 2013 taxes. MCL 211.78b. |

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| | <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> |
| June 2, 2014 | <p>Deadline for notifying protesting taxpayer 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> |
| June 2, 2014 (MTT) May 31, 2014 is a Saturday | <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> |
| June 9, 2014 | <p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216.</p> |
| June 15, 2014 | <p>Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 and Air Pollution Control PA 451 of 1994 Part 59 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received on or after June 16 shall be considered by the commission contingent upon staff availability.</p> <p>Deadline for the assessor's report to the STC on the status of each Neighborhood "homestead" exemption granted under the Neighborhood Enterprise Zone Act. MCL 207.786(2)</p> <p>Form 4626 Assessing Officers Report of Taxable Values as of State Equalization due to the STC.</p> |
| June 15, 2014 Cont. | <p>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2014 forfeitures. MCL 211.78h(1).</p> |

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| June 23 2014 | 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). |
| June 30, 2014 | <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. Boards of Review must provide the taxpayer with the form to appeal their classification.</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, 2014 | 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) |
| July 3, 2014 | Deadline for governmental agencies to exercise the right of refusal for 2014 tax foreclosure parcels. MCL 211.78m(1). |
| July 22, 2014 July 22, 2014 Cont. | <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> <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</p> |

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| | <p>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, but not poverty exemptions denied by the March Board of Review. MCL 211.7u, page 12 of STC Bulletin No. 12 of 1997.</p> |
| July 31, 2014 | 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. |
| July 31, 2014 (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 18, 2014 | 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). |
| September 1, 2014 | Second notice by first class mail to all properties that are delinquent on 2013 taxes (Sept 1). MCL 211.78c |
| September 15, 2014 September 14 is a Sunday | <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, 2014 September 30, 2014 Cont. | <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> |

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| 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, 2014 | County Treasurer adds \$15 for each parcel of property for which the 2013 real property taxes remain unpaid. MCL 211.78d |
| October 15, 2014 | <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>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> |
| October 31, 2014 | <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> |
| November 1, 2014 | <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> |

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| | Deadline for filing for Foreclosure Entity Conditional Rescission of a PRE to qualify for the winter tax levy. MCL 211.7cc (5) |
| November 5, 2014 | 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 28, 2014 | 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, 2014 | <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>2014 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 2014 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located. MCL 211.78m(6).</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 9, 2014 | 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, 1 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). |
| December 9, 2014 Cont. | 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 3 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). |

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| | <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, page 12 of STC Bulletin No. 12 of 1997.</p> |
| December 15, 2014 | Form 600/L-4016, Supplemental Special Assessment Report due to the STC. |
| December 30, 2014 December 31 is a holiday, | The Department of Treasury may appeal the 2014 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7). |
| December 31, 2014 | <p>Tax day for 2014 property taxes. MCL 211.2(2).</p> <p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640). MCL 211.7cc(5)</p> <p>Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. (MCL 211.7cc (5)</p> <p>All taxes due and liens are canceled for otherwise unsold 2014 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> |
| Jan. 2, 2015 Dec. 31 is a holiday Jan. 1 is a holiday | Deadline for counties to file 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]. (January 2, 2015 because of the holidays) |

*** Notes requirements of Section 31 of Article 9 of State Constitution and of MCL 211.34d and 211.34(1).**

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YEAR: 2014

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 | | INCREASE (DECREASE) FROM 2013 | % OF INCREASE (DECREASE) | UNITS PERCENT OF TOTAL | TOWNSHIP OR CITY |
|------------------------|---|---------------------------|------------------------------|------------------------|-----------------------------------|---------------------------|-------------------------------|--------------------------|------------------------|---------------------------|
| | ASSESSED VALUATIONS | EQUALIZED VALUATIONS | ASSESSED VALUATIONS | EQUALIZED VALUATIONS | ASSESSED VALUATIONS | EQUALIZED VALUATIONS | | | | |
| BAY MILLS BRUCE | 66,836,900 87,352,100 | 66,836,900 87,352,100 | 1,404,700 1,528,100 | 1,404,700 1,528,100 | 68,241,600 88,880,200 | 68,241,600 88,880,200 | 87,400 2,097,800 | 0.13% 2.42% | 5.13% 6.68% | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | 9,540,200 39,820,600 | 9,540,200 39,820,600 | 2,622,400 5,046,400 | 2,622,400 5,046,400 | 12,162,600 44,867,000 | 12,162,600 44,867,000 | 181,200 601,800 | 1.51% 1.36% | 0.91% 3.37% | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISLAND | 66,899,100 154,839,600 | 66,899,100 154,839,600 | 1,655,100 3,010,100 | 1,655,100 3,010,100 | 68,554,200 157,849,700 | 68,554,200 157,849,700 | -1,032,400 -523,700 | -1.48% -0.33% | 5.15% 11.87% | DETOUR DRUMMOND ISLAND |
| HULBERT KINROSS | 13,305,300 45,667,900 | 13,305,300 45,667,900 | 1,152,500 5,687,100 | 1,152,500 5,687,100 | 14,457,800 51,355,000 | 14,457,800 51,355,000 | 26,300 -110,900 | 0.19% -0.22% | 1.09% 3.86% | HULBERT KINROSS |
| PICKFORD RABER | 56,381,450 38,609,200 | 56,381,450 38,609,200 | 2,130,600 1,341,900 | 2,130,600 1,341,900 | 58,512,050 39,951,100 | 58,512,050 39,951,100 | -1,025,000 -137,700 | -1.72% -0.34% | 4.40% 3.00% | PICKFORD RABER |
| RUDYARD SOO | 43,378,050 118,370,000 | 43,378,050 118,370,000 | 6,450,100 4,025,700 | 6,450,100 4,025,700 | 49,828,150 122,395,700 | 49,828,150 122,395,700 | -1,100,050 -1,390,200 | -2.16% -1.12% | 3.75% 9.20% | RUDYARD SOO |
| SUGAR ISLAND SUPERIOR | 53,064,700 49,715,270 | 53,064,700 49,715,270 | 1,025,300 4,964,000 | 1,025,300 4,964,000 | 54,090,000 54,679,270 | 54,090,000 54,679,270 | -1,144,600 -307,600 | -2.07% -0.56% | 4.07% 4.11% | SUGAR ISLAND SUPERIOR |
| TROUT LAKE WHITEFISH | 34,060,500 94,595,350 | 34,060,500 94,595,350 | 1,299,800 1,476,000 | 1,299,800 1,476,000 | 35,360,300 96,071,350 | 35,360,300 96,071,350 | 945,500 -112,500 | 2.75% -0.12% | 2.66% 7.22% | TROUT LAKE WHITEFISH |
| TOTAL TOWNSHIPS | 972,436,220 | 972,436,220 | 44,819,800 | 44,819,800 | 1,017,256,020 | 1,017,256,020 | -2,944,650 | -0.29% | 76.48% | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 290,516,600 | 290,516,600 | 22,334,000 | 22,334,000 | 312,850,600 | 312,850,600 | 6,597,300 | 2.15% | 23.52% | CITY OF S S MARIE |
| GRAND TOTAL | 1,262,952,820 | 1,262,952,820 | 67,153,800 | 67,153,800 | 1,330,106,620 | 1,330,106,620 | 3,652,650 | 0.28% | 100.00% | GRAND TOTAL |

YEAR: 2014

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 CLASS 501 | DEVELOPMENTAL CLASS 601 | REAL PROPERTY TOTALS | TOWNSHIP/CITY |
|---------------------------|---------------------------|-------------------------|-------------------------|---------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| BAY MILLS BRUCE | 0 15,796,200 | 662,200 2,645,300 | 0 0 | 66,174,700 68,910,600 | 0 0 | 0 0 | 66,836,900 87,352,100 | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | 0 6,186,200 | 1,043,900 4,265,000 | 0 829,200 | 8,496,300 28,540,200 | 0 0 | 0 0 | 9,540,200 39,820,600 | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISLAND | 0 0 | 2,178,100 5,667,900 | 471,900 1,746,000 | 64,249,100 147,425,700 | 0 0 | 0 0 | 66,899,100 154,839,600 | DETOUR DRUMMOND ISLAND |
| HULBERT KINROSS | 0 807,500 | 543,100 4,130,800 | 0 1,497,000 | 12,762,200 39,232,600 | 0 0 | 0 0 | 13,305,300 45,667,900 | HULBERT KINROSS |
| PICKFORD RABER | 11,140,300 3,763,800 | 2,763,400 1,591,200 | 0 0 | 42,477,750 33,254,200 | 0 0 | 0 0 | 56,381,450 38,609,200 | PICKFORD RABER |
| RUDYARD SOO | 10,395,100 3,139,900 | 2,737,800 13,734,900 | 0 3,261,400 | 30,245,150 98,233,800 | 0 0 | 0 0 | 43,378,050 118,370,000 | RUDYARD SOO |
| SUGAR ISLAND SUPERIOR | 0 2,850,500 | 707,700 8,401,400 | 0 0 | 52,357,000 38,463,370 | 0 0 | 0 0 | 53,064,700 49,715,270 | SUGAR ISLAND SUPERIOR |
| TROUT LAKE WHITEFISH | 0 0 | 1,477,600 3,914,800 | 20,000 0 | 32,562,900 90,680,550 | 0 0 | 0 0 | 34,060,500 94,595,350 | TROUT LAKE WHITEFISH |
| TOTAL TOWNSHIPS | 54,079,500 | 56,465,100 | 7,825,500 | 854,066,120 | 0 | 0 | 972,436,220 | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 0 | 105,711,700 | 14,637,100 | 170,167,800 | 0 | 0 | 290,516,600 | CITY OF S S MARIE |
| GRAND TOTAL | 54,079,500 | 162,176,800 | 22,462,600 | 1,024,233,920 | 0 | 0 | 1,262,952,820 | GRAND TOTAL |

YEAR: 2014

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 | | TOWNSHIP/CITY |
|---------------------------|---------------------------|-------------------------|-------------------------|---------------------------|----------------------------|----------------------------|---------------------------|---------------------------|---------------|
| | | | | | | | TOTALS | TOTALS | |
| BAY MILLS BRUCE | 0 15,796,200 | 662,200 2,645,300 | 0 0 | 66,174,700 68,910,600 | 0 0 | 0 0 | 66,836,900 87,352,100 | BAY MILLS BRUCE | |
| CHIPPEWA DAFTER | 0 6,186,200 | 1,043,900 4,265,000 | 829,200 | 8,496,300 28,540,200 | 0 0 | 0 0 | 9,540,200 39,820,600 | CHIPPEWA DAFTER | |
| DETOUR DRUMMOND ISLAND | 0 0 | 2,178,100 5,667,900 | 471,900 1,746,000 | 64,249,100 147,425,700 | 0 0 | 0 0 | 66,899,100 154,839,600 | DETOUR DRUMMOND ISLAND | |
| HULBERT KINROSS | 0 807,500 | 543,100 4,130,800 | 0 1,497,000 | 12,762,200 39,232,600 | 0 0 | 0 0 | 13,305,300 45,667,900 | HULBERT KINROSS | |
| PICKFORD RABER | 11,140,300 3,763,800 | 2,763,400 1,591,200 | 0 0 | 42,477,750 33,254,200 | 0 0 | 0 0 | 56,381,450 38,609,200 | PICKFORD RABER | |
| RUDYARD SOO | 10,395,100 3,139,900 | 2,737,800 13,734,900 | 0 3,261,400 | 30,245,150 98,233,800 | 0 0 | 0 0 | 43,378,050 118,370,000 | RUDYARD SOO | |
| SUGAR ISLAND SUPERIOR | 0 2,850,500 | 707,700 8,401,400 | 0 0 | 52,357,000 38,463,370 | 0 0 | 0 0 | 53,064,700 49,715,270 | SUGAR ISLAND SUPERIOR | |
| TROUT LAKE WHITEFISH | 0 0 | 1,477,600 3,914,800 | 20,000 0 | 32,562,900 90,680,550 | 0 0 | 0 0 | 34,060,500 94,595,350 | TROUT LAKE WHITEFISH | |
| TOTAL TOWNSHIPS | 54,079,500 | 56,465,100 | 7,825,500 | 854,066,120 | 0 | 0 | 972,436,220 | TOTAL TOWNSHIPS | |
| CITY OF S S MARIE | 0 | 105,711,700 | 14,637,100 | 170,167,800 | 0 | 0 | 290,516,600 | CITY OF S S MARIE | |
| GRAND TOTAL | 54,079,500 | 162,176,800 | 22,462,600 | 1,024,233,920 | 0 | 0 | 1,262,952,820 | GRAND TOTAL | |

YEAR: 2014

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 | 317,300 19,200 | 0 0 | 0 0 | 1,087,400 1,508,900 | 1,404,700 1,528,100 | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | 0 0 | 297,200 1,215,500 | 0 256,200 | 0 0 | 2,325,200 3,574,700 | 2,622,400 5,046,400 | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISLAND | 0 0 | 60,000 320,500 | 0 1,271,800 | 0 0 | 1,595,100 1,417,800 | 1,655,100 3,010,100 | DETOUR DRUMMOND ISLAND |
| HULBERT KINROSS | 0 0 | 3,300 1,168,200 | 0 2,534,800 | 0 0 | 1,149,200 1,984,100 | 1,152,500 5,687,100 | HULBERT KINROSS |
| PICKFORD RABER | 0 0 | 340,500 278,200 | 0 0 | 0 0 | 1,790,100 1,063,700 | 2,130,600 1,341,900 | PICKFORD RABER |
| RUDYARD SOO | 0 0 | 529,000 1,728,600 | 0 165,000 | 0 0 | 5,921,100 2,132,100 | 6,450,100 4,025,700 | RUDYARD SOO |
| SUGAR ISLAND SUPERIOR | 0 0 | 137,700 1,205,900 | 0 0 | 0 0 | 887,600 3,758,100 | 1,025,300 4,964,000 | SUGAR ISLAND SUPERIOR |
| TROUT LAKE WHITEFISH | 0 0 | 2,100 388,300 | 0 0 | 0 0 | 1,297,700 1,087,700 | 1,299,800 1,476,000 | TROUT LAKE WHITEFISH |
| TOTAL TOWNSHIPS | 0 | 8,011,500 | 4,227,800 | 0 | 32,580,500 | 44,819,800 | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 0 | 9,446,700 | 4,959,200 | 0 | 7,928,100 | 22,334,000 | CITY OF S S MARIE |
| GRAND TOTAL | 0 | 17,458,200 | 9,187,000 | 0 | 40,508,600 | 67,153,800 | GRAND TOTAL |

YEAR: 2014

CHIPPEWA COUNTY EQUALIZATION REPORT
AGRICULTURAL CLASS -- REAL 101

| TOWNSHIP/CITY | 2014 PARCEL COUNT | 2014 LOCAL ASSESSED | 2014 COUNTY EQUALIZED | 2013 COUNTY EQUALIZED | 2013 INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNITS % OF TOTAL | 2014 LEVEL OF ASSESSMENT | 2014 FACTOR | 2013 FACTOR | TOWNSHIP/CITY |
|---------------------------|-------------------------|---------------------------|-----------------------------|-----------------------------|---|---------------------------------------|------------------------|--------------------------------|--------------------|--------------------|---------------------------|
| BAY MILLS BRUCE | 0 280 | 0 15,796,200 | 0 15,796,200 | 0 15,549,900 | 0 246,300 | 0.00% 1.58% | 0.00% 29.21% | NC 49.99% | NC 1.00000 | NC 1.00000 | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | 0 156 | 0 6,186,200 | 0 6,186,200 | 0 6,144,000 | 0 42,200 | 0.00% 0.69% | 0.00% 11.44% | NC 49.86% | 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 25 | 0 807,500 | 0 807,500 | 0 845,500 | 0 -38,000 | 0.00% -4.49% | 0.00% 1.49% | NC 49.91% | NC 1.00000 | NC 1.00000 | HULBERT KINROSS |
| PICKFORD RABER | 256 91 | 11,140,300 3,763,800 | 11,140,300 3,763,800 | 11,016,300 3,761,700 | 124,000 2,100 | 1.13% 0.06% | 20.60% 6.96% | 49.92% 49.76% | 1.00000 1.00000 | 1.00000 1.00000 | PICKFORD RABER |
| RUDYARD SOO | 248 65 | 10,395,100 3,139,900 | 10,395,100 3,139,900 | 10,633,900 3,141,900 | -238,800 -2,000 | -2.25% -0.06% | 19.22% 5.81% | 49.91% 49.79% | 1.00000 1.00000 | 1.00000 1.00000 | RUDYARD SOO |
| SUGAR ISLAND SUPERIOR | 0 77 | 0 2,850,500 | 0 2,850,500 | 0 2,841,600 | 0 8,900 | 0.00% 0.31% | 0.00% 5.27% | NC 49.58% | 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 | 1,198 | 54,079,500 | 54,079,500 | 53,934,800 | 144,700 | 0.27% | 100.00% | | | | TOTAL TOWNSHIPS |
| CITY OF S MARIE | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | NC | NC | 1.00000 | CITY OF S MARIE |
| GRAND TOTAL | 1,198 | 54,079,500 | 54,079,500 | 53,934,800 | 144,700 | 0.27% | 100.00% | | | | GRAND TOTAL |

YEAR: 2014

CHIPPEWA COUNTY EQUALIZATION REPORT

COMMERCIAL CLASS - - REAL 201

| TOWNSHIP/CITY | 2014 PARCEL COUNT | 2014 LOCAL ASSESSED | 2014 COUNTY EQUALIZED | 2013 COUNTY EQUALIZED | INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNITS % OF TOTAL | 2014 LEVEL OF ASSESSMENT | 2014 FACTOR | 2013 FACTOR | TOWNSHIP/CITY |
|---------------------------|-------------------------|---------------------------|-----------------------------|-----------------------------|---|---------------------------------------|------------------------|--------------------------------|--------------------|--------------------|---------------------------|
| BAY MILLS BRUCE | 6 47 | 662,200 2,645,300 | 662,200 2,645,300 | 650,100 2,576,200 | 12,100 69,100 | 1.86% 2.68% | 0.41% 1.63% | 49.91% 49.52% | 1.00000 1.00000 | 1.00000 1.00000 | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | 21 46 | 1,043,900 4,265,000 | 1,043,900 4,265,000 | 1,005,700 4,257,600 | 38,200 7,400 | 3.80% 0.17% | 0.64% 2.63% | 49.82% 49.98% | 1.00000 1.00000 | 1.00000 1.00000 | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISLAND | 48 66 | 2,178,100 5,667,900 | 2,178,100 5,667,900 | 2,157,100 5,584,700 | 21,000 83,200 | 0.97% 1.49% | 1.34% 3.49% | 49.74% 49.75% | 1.00000 1.00000 | 1.00000 1.00000 | DETOUR DRUMMOND ISLAND |
| HULBERT KINROSS | 9 68 | 543,100 4,130,800 | 543,100 4,130,800 | 543,100 3,968,400 | 0 162,400 | 0.00% 4.09% | 0.33% 2.55% | 49.31% 49.49% | 1.00000 1.00000 | 1.00000 1.00000 | HULBERT KINROSS |
| PICKFORD RABER | 57 19 | 2,763,400 1,591,200 | 2,763,400 1,591,200 | 2,955,500 1,578,200 | -192,100 13,000 | -6.50% 0.82% | 1.70% 0.98% | 49.65% 49.23% | 1.00000 1.00000 | 1.00000 1.00000 | PICKFORD RABER |
| RUDYARD SOO | 92 82 | 2,737,800 13,734,900 | 2,737,800 13,734,900 | 2,723,600 14,074,900 | 14,200 -340,000 | 0.52% -2.42% | 1.69% 8.47% | 49.43% 49.79% | 1.00000 1.00000 | 1.00000 1.00000 | RUDYARD SOO |
| SUGAR ISLAND SUPERIOR | 9 40 | 707,700 8,401,400 | 707,700 8,401,400 | 704,400 8,326,100 | 3,300 75,300 | 0.47% 0.90% | 0.44% 5.18% | 49.12% 49.35% | 1.00000 1.00000 | 1.00000 1.00000 | SUGAR ISLAND SUPERIOR |
| TROUT LAKE WHITEFISH | 38 73 | 1,477,600 3,914,800 | 1,477,600 3,914,800 | 1,514,500 3,783,300 | -36,900 131,500 | -2.44% 3.48% | 0.91% 2.41% | 49.93% 49.35% | 1.00000 1.00000 | 1.00000 1.00000 | TROUT LAKE WHITEFISH |
| TOTAL TOWNSHIPS | 721 | 56,465,100 | 56,465,100 | 56,403,400 | 61,700 | 0.11% | 34.82% | | | | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 626 | 105,711,700 | 105,711,700 | 99,010,800 | 6,700,900 | 6.77% | 65.18% | 49.30% | 1.00000 | 1.00000 | CITY OF S S MARIE |
| GRAND TOTAL | 1,347 | 162,176,800 | 162,176,800 | 155,414,200 | 6,762,600 | 4.35% | 100.00% | | | | GRAND TOTAL |

YEAR: 2014

CHIPPEWA COUNTY EQUALIZATION REPORT
INDUSTRIAL CLASS - - REAL 301

| TOWNSHIP/CITY | 2014 PARCEL COUNT | 2014 LOCAL ASSESSED | 2014 COUNTY EQUALIZED | 2013 COUNTY EQUALIZED | INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNITS % OF TOTAL | 2014 LEVEL OF ASSESSMENT | 2014 FACTOR | 2013 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 8 | 0 829,200 | 0 829,200 | 0 829,600 | 0 -400 | 0.00% -0.05% | 0.00% 3.69% | NC 49.81% | NC 1.00000 | NC 1.00000 | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISLAND | 3 14 | 471,900 1,746,000 | 471,900 1,746,000 | 471,900 1,736,000 | 0 10,000 | 0.00% 0.58% | 2.10% 7.77% | 49.82% 49.05% | 1.00000 1.00000 | 1.00000 1.00000 | DETOUR DRUMMOND ISLAND |
| HULBERT KINROSS | 0 12 | 0 1,497,000 | 0 1,497,000 | 0 1,658,100 | 0 -161,100 | 0.00% -9.72% | 0.00% 6.66% | NC 49.83% | NC 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 24 | 0 3,261,400 | 0 3,261,400 | 0 3,285,300 | 0 -23,900 | 0.00% -0.73% | 0.00% 14.52% | NC 49.80% | 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 | 20,000 0 | 20,000 0 | 20,000 0 | 0 0 | 0.00% 0.00% | 0.09% 0.00% | 50.00% NC | 1.00000 NC | 1.00000 NC | TROUT LAKE WHITEFISH |
| TOTAL TOWNSHIPS | 62 | 7,825,500 | 7,825,500 | 8,000,900 | -175,400 | -2.19% | 34.84% | | | | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 44 | 14,637,100 | 14,637,100 | 14,533,300 | 103,800 | 0.71% | 65.16% | 49.67% | 1.00000 | 1.00000 | CITY OF S S MARIE |
| GRAND TOTAL | 106 | 22,462,600 | 22,462,600 | 22,534,200 | -71,600 | -0.32% | 100.00% | 50.00% | 1.00000 | 1.00000 | GRAND TOTAL |

YEAR: 2014

CHIPPEWA COUNTY EQUALIZATION REPORT

RESIDENTIAL CLASS -- REAL 401

| TOWNSHIP/CITY | 2014 PARCEL COUNT | 2014 LOCAL ASSESSED | 2014 COUNTY EQUALIZED | 2013 COUNTY EQUALIZED | INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNITS % OF TOTAL | 2014 LEVEL OF ASSESSMENT | 2014 FACTOR | 2013 FACTOR | TOWNSHIP/CITY |
|---------------------------|-------------------------|---------------------------|-----------------------------|-----------------------------|---|---------------------------------------|------------------------|--------------------------------|--------------------|--------------------|---------------------------|
| BAY MILLS BRUCE | 1,135 1,491 | 66,174,700 68,910,600 | 66,174,700 68,910,600 | 65,996,000 67,252,200 | 178,700 1,658,400 | 0.27% 2.47% | 6.46% 6.73% | 49.91% 49.46% | 1.00000 1.00000 | 1.00000 1.00000 | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | 422 735 | 8,496,300 28,540,200 | 8,496,300 28,540,200 | 8,428,400 27,635,700 | 67,900 904,500 | 0.81% 3.27% | 0.83% 2.79% | 49.70% 49.87% | 1.00000 1.00000 | 1.00000 1.00000 | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISLAND | 1,744 3,091 | 64,249,100 147,425,700 | 64,249,100 147,425,700 | 65,302,500 147,937,300 | -1,053,400 -511,600 | -1.61% -0.35% | 6.27% 14.39% | 49.42% 49.47% | 1.00000 1.00000 | 1.00000 1.00000 | DETOUR DRUMMOND ISLAND |
| HULBERT KINROSS | 497 1,449 | 12,762,200 39,232,600 | 12,762,200 39,232,600 | 12,702,200 38,755,100 | 60,000 477,500 | 0.47% 1.23% | 1.25% 3.83% | 49.81% 49.63% | 1.00000 1.00000 | 1.00000 1.00000 | HULBERT KINROSS |
| PICKFORD RABER | 1,276 1,180 | 42,477,750 33,254,200 | 42,477,750 33,254,200 | 43,729,650 33,445,900 | -1,251,900 -191,700 | -2.86% -0.57% | 4.15% 3.25% | 49.92% 49.48% | 1.00000 1.00000 | 1.00000 1.00000 | PICKFORD RABER |
| RUDYARD SOO | 1,043 1,891 | 30,245,150 98,233,800 | 30,245,150 98,233,800 | 31,200,950 98,236,600 | -955,800 -2,800 | -3.06% 0.00% | 2.95% 9.59% | 49.70% 49.68% | 1.00000 1.00000 | 1.00000 1.00000 | RUDYARD SOO |
| SUGAR ISLAND SUPERIOR | 1,440 1,143 | 52,357,000 38,463,370 | 52,357,000 38,463,370 | 53,736,800 38,706,570 | -1,379,800 -243,200 | -2.57% -0.63% | 5.11% 3.76% | 49.41% 49.37% | 1.00000 1.00000 | 1.00000 1.00000 | SUGAR ISLAND SUPERIOR |
| TROUT LAKE WHITEFISH | 923 2,309 | 32,562,900 90,680,550 | 32,562,900 90,680,550 | 31,683,200 91,070,850 | 879,700 -390,300 | 2.78% -0.43% | 3.18% 8.85% | 49.78% 49.33% | 1.00000 1.00000 | 1.00000 1.00000 | TROUT LAKE WHITEFISH |
| TOTAL TOWNSHIPS | 21,769 | 854,066,120 | 854,066,120 | 855,819,920 | -1,753,800 | -0.20% | 83.39% | | | | TOTAL TOWNSHIPS |
| CITY OF S S MARIE | 5,284 | 170,167,800 | 170,167,800 | 169,136,800 | 1,031,000 | 0.61% | 16.61% | 49.73% | 1.00000 | 1.00000 | CITY OF S S MARIE |
| GRAND TOTAL | 27,053 | 1,024,233,920 | 1,024,233,920 | 1,024,956,720 | -722,800 | -0.07% | 100.00% | | | | GRAND TOTAL |

YEAR: 2014

CHIPPEWA COUNTY EQUALIZATION REPORT

TIMBER CUTOVER CLASS - - REAL 501

| TOWNSHIP/CITY | 2014 PARCEL COUNT | 2014 LOCAL ASSESSED | 2014 COUNTY EQUALIZED | 2013 COUNTY EQUALIZED | INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNITS % OF TOTAL | 2014 LEVEL OF ASSESSMENT | 2014 FACTOR | 2013 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: 2014

CHIPPEWA COUNTY EQUALIZATION REPORT

DEVELOPMENTAL CLASS - - REAL 601

| TOWNSHIP/CITY | 2014 PARCEL COUNT | 2014 LOCAL ASSESSED | 2014 COUNTY EQUALIZED | 2013 COUNTY EQUALIZED | 2013 INCREASE OR DECREASE FROM PREVIOUS YEAR | PERCENT OF INCREASE OR DECREASE | UNITS % OF TOTAL ASSESSMENT | 2014 LEVEL OF ASSESSMENT | 2014 FACTOR | 2013 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: 2014

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 49.99% | NC 1.00000 | 49.91% 49.52% | 1.00000 1.00000 | 0.00% 0.00% | 0.00000 0.00000 | 49.91% 49.46% | 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 49.86% | NC 1.00000 | 49.82% 49.98% | 1.00000 1.00000 | 0.00% 49.81% | 0.00000 1.00000 | 49.70% 49.87% | 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 | 49.74% 49.75% | 1.00000 1.00000 | 49.82% 49.05% | 1.00000 1.00000 | 49.42% 49.47% | 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 49.91% | NC 1.00000 | 49.31% 49.49% | 1.00000 1.00000 | 0.00% 49.83% | 0.00000 1.00000 | 49.81% 49.63% | 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% 49.76% | 1.00000 1.00000 | 49.65% 49.23% | 1.00000 1.00000 | 0.00% 0.00% | 0.00000 0.00000 | 49.92% 49.48% | 1.00000 1.00000 | NC NC | NC NC | NC NC | NC NC | 50.00% 50.00% | 1.00000 1.00000 | PICKFORD RABER |
| RUDYARD SOO | 49.91% 49.79% | 1.00000 1.00000 | 49.43% 49.79% | 1.00000 1.00000 | 0.00% 49.80% | 0.00000 1.00000 | 49.70% 49.68% | 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 49.58% | NC 1.00000 | 49.12% 49.35% | 1.00000 1.00000 | 0.00% 0.00% | 0.00000 0.00000 | 49.41% 49.37% | 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 | 49.93% 49.35% | 1.00000 1.00000 | 50.00% 0.00% | 1.00000 0.00000 | 49.78% 49.33% | 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 | 49.30% | 1.00000 | 49.67% | 1.00000 | 49.73% | 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 | 1572.5 | 1,005,320 |

YEAR: 2014

CHIPPEWA COUNTY TOTAL VALUATIONS

| NUMBER OF PARCELS | REAL PROPERTY TOTALS | CLASS NUMBER | EQUALIZED VALUES | TRUE CASH VALUE | % OF TOTAL |
|-------------------|----------------------|--------------|----------------------|----------------------|----------------|
| 1,198 | AGRICULTURAL | 101 | 54,079,500 | 108,391,362 | 4.26% |
| 1,347 | COMMERCIAL | 201 | 162,176,800 | 328,210,428 | 12.89% |
| 106 | INDUSTRIAL | 301 | 22,462,600 | 45,232,401 | 1.78% |
| 27,053 | RESIDENTIAL | 401 | 1,024,233,920 | 2,065,130,943 | 81.07% |
| 0 | TIMBER CUT-OVER | 501 | 0 | 0 | 0.00% |
| 0 | DEVELOPMENTAL | 601 | 0 | 0 | 0.00% |
| 29,704 | TOTAL REAL | | 1,262,952,820 | 2,546,965,134 | 100.00% |

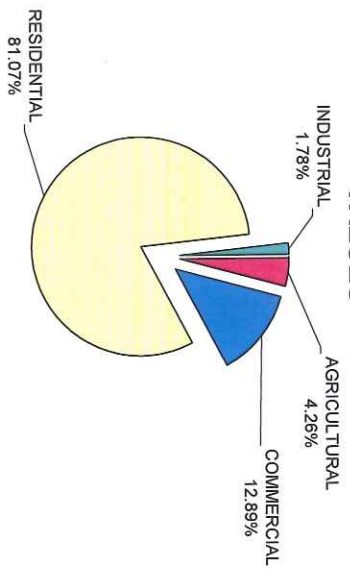
REAL PERCENT OF COUNTY TOTAL: 94.95%

| 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 | 17,458,200 | 34,916,400 | 26.00% |
| 22 | INDUSTRIAL | 351 | 9,187,000 | 18,374,000 | 13.68% |
| 0 | RESIDENTIAL | 451 | 0 | 0 | 0.00% |
| 56 | UTILITY | 551 | 40,508,600 | 81,017,200 | 60.32% |
| 800 | TOTAL PERSONAL | | 67,153,800 | 134,307,600 | 100.00% |

PERSONAL PERCENT OF COUNTY TOTAL: 5.05%

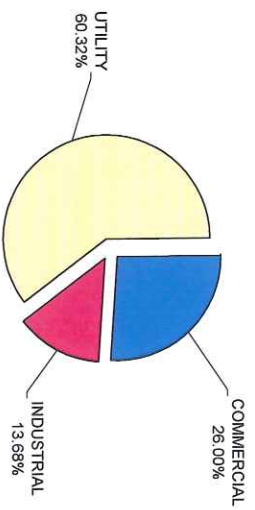
| | | | | |
|----------------------------|--|----------------------|----------------------|----------------|
| 30504 GRAND TOTALS: | | 1,330,106,620 | 2,681,272,734 | 100.00% |
|----------------------------|--|----------------------|----------------------|----------------|

DISTRIBUTION OF 2014 REAL EQUALIZED VALUES



■ AGRICULTURAL ■ COMMERCIAL □ RESIDENTIAL ■ INDUSTRIAL

DISTRIBUTION OF 2014 PERSONAL EQUALIZED VALUES



■ COMMERCIAL ■ INDUSTRIAL □ UTILITY

YEARS: 2013 & 2014

CHIPPEWA COUNTY EQUALIZATION REPORT

PERSONAL PROPERTY -- COMPARISON OF EQUALIZED VALUATIONS FOR 2013 & 2014

| TOWNSHIP/CITY | 2013 COM CLASS 251 | | INCREASE OR DECREASE | | 2013 IND CLASS 351 | | 2014 IND CLASS 351 | | INCREASE OR DECREASE | | 2013 UTILITY CLASS 551 | | 2014 UTILITY CLASS 551 | | INCREASE OR DECREASE | | 2013 PERS PROP TOTALS | | 2014 PERS PROP TOTALS | | INCREASE OR DECREASE | |
|--------------------|--------------------|--------------------|----------------------|--------------------|--------------------|----------------------|------------------------|------------------------|----------------------|-----------------------|------------------------|----------------------|------------------------|-----------------------|----------------------|-----------------------|-----------------------|----------------------|-----------------------|-------------------|----------------------|--|
| | 2013 COM CLASS 251 | 2014 COM CLASS 251 | INCREASE OR DECREASE | 2013 IND CLASS 351 | 2014 IND CLASS 351 | INCREASE OR DECREASE | 2013 UTILITY CLASS 551 | 2014 UTILITY CLASS 551 | INCREASE OR DECREASE | 2013 PERS PROP TOTALS | 2014 PERS PROP TOTALS | INCREASE OR DECREASE | 2013 PERS PROP TOTALS | 2014 PERS PROP TOTALS | INCREASE OR DECREASE | 2013 PERS PROP TOTALS | 2014 PERS PROP TOTALS | INCREASE OR DECREASE | | | | |
| BAY MILLS | 425,500 | 317,300 | -108,200 | 0 | 0 | 0 | 1,082,600 | 1,087,400 | 4,800 | 1,508,100 | 1,404,700 | 1,082,600 | 1,087,400 | 4,800 | 1,508,100 | 1,404,700 | -103,400 | 1,508,100 | 1,404,700 | -103,400 | | |
| BRUCE | 149,500 | 19,200 | -130,300 | 0 | 0 | 0 | 1,254,600 | 1,508,900 | 254,300 | 1,404,100 | 1,528,100 | 1,254,600 | 1,508,900 | 254,300 | 1,404,100 | 1,528,100 | 124,000 | 1,404,100 | 1,528,100 | 124,000 | | |
| CHIPPEWA | 288,100 | 297,200 | 9,100 | 0 | 0 | 0 | 2,259,200 | 2,325,200 | 66,000 | 2,547,300 | 2,622,400 | 2,259,200 | 2,325,200 | 66,000 | 2,547,300 | 2,622,400 | 75,100 | 2,547,300 | 2,622,400 | 75,100 | | |
| DAFTER | 1,255,900 | 1,215,500 | -40,400 | 251,200 | 256,200 | 5,000 | 3,891,200 | 3,574,700 | -316,500 | 5,398,300 | 5,046,400 | 3,891,200 | 3,574,700 | -316,500 | 5,398,300 | 5,046,400 | -351,900 | 5,398,300 | 5,046,400 | -351,900 | | |
| DETOUR | 192,200 | 60,000 | -132,200 | 0 | 0 | 0 | 1,462,900 | 1,595,100 | 132,200 | 1,655,100 | 1,655,100 | 1,462,900 | 1,595,100 | 132,200 | 1,655,100 | 1,655,100 | 0 | 1,655,100 | 1,655,100 | 0 | | |
| DRUMMOND ISLAND | 625,200 | 320,500 | -304,700 | 1,271,800 | 1,271,800 | 0 | 1,218,400 | 1,417,800 | 199,400 | 3,115,400 | 3,010,100 | 1,218,400 | 1,417,800 | 199,400 | 3,115,400 | 3,010,100 | -105,300 | 3,115,400 | 3,010,100 | -105,300 | | |
| HULBERT | 37,800 | 3,300 | -34,500 | 0 | 0 | 0 | 1,148,400 | 1,149,200 | 800 | 1,186,200 | 1,152,500 | 1,148,400 | 1,149,200 | 800 | 1,186,200 | 1,152,500 | -33,700 | 1,186,200 | 1,152,500 | -33,700 | | |
| KINROSS | 1,608,400 | 1,168,200 | -440,200 | 2,699,400 | 2,534,800 | -164,600 | 1,931,000 | 1,984,100 | 53,100 | 6,238,800 | 5,687,100 | 1,931,000 | 1,984,100 | 53,100 | 6,238,800 | 5,687,100 | -551,700 | 6,238,800 | 5,687,100 | -551,700 | | |
| PICKFORD | 582,000 | 340,500 | -241,500 | 0 | 0 | 0 | 1,253,600 | 1,790,100 | 536,500 | 1,835,600 | 2,130,600 | 1,253,600 | 1,790,100 | 536,500 | 1,835,600 | 2,130,600 | 295,000 | 1,835,600 | 2,130,600 | 295,000 | | |
| RABER | 348,300 | 278,200 | -70,100 | 0 | 0 | 0 | 954,700 | 1,063,700 | 109,000 | 1,303,000 | 1,341,900 | 954,700 | 1,063,700 | 109,000 | 1,303,000 | 1,341,900 | 38,900 | 1,303,000 | 1,341,900 | 38,900 | | |
| RUDYARD | 543,650 | 529,000 | -14,650 | 159,200 | 165,000 | 5,800 | 5,826,100 | 5,921,100 | 95,000 | 6,369,750 | 6,450,100 | 5,826,100 | 5,921,100 | 95,000 | 6,369,750 | 6,450,100 | 80,350 | 6,369,750 | 6,450,100 | 80,350 | | |
| SOO | 2,216,200 | 1,728,600 | -487,600 | 0 | 0 | 0 | 2,671,800 | 2,132,100 | -539,700 | 5,047,200 | 4,025,700 | 2,671,800 | 2,132,100 | -539,700 | 5,047,200 | 4,025,700 | -1,021,500 | 5,047,200 | 4,025,700 | -1,021,500 | | |
| SUGAR ISLAND | 59,000 | 137,700 | 78,700 | 0 | 0 | 0 | 734,400 | 887,600 | 153,200 | 793,400 | 1,025,300 | 734,400 | 887,600 | 153,200 | 793,400 | 1,025,300 | 231,900 | 793,400 | 1,025,300 | 231,900 | | |
| SUPERIOR | 1,449,900 | 1,205,900 | -244,000 | 0 | 0 | 0 | 3,662,700 | 3,758,100 | 95,400 | 5,112,600 | 4,964,000 | 3,662,700 | 3,758,100 | 95,400 | 5,112,600 | 4,964,000 | -148,600 | 5,112,600 | 4,964,000 | -148,600 | | |
| TROUT LAKE | 59,200 | 2,100 | -57,100 | 0 | 0 | 0 | 1,137,900 | 1,297,700 | 159,800 | 1,197,100 | 1,299,800 | 1,137,900 | 1,297,700 | 159,800 | 1,197,100 | 1,299,800 | 102,700 | 1,197,100 | 1,299,800 | 102,700 | | |
| WHITEFISH | 422,100 | 388,300 | -33,800 | 0 | 0 | 0 | 907,600 | 1,087,700 | 180,100 | 1,329,700 | 1,476,000 | 907,600 | 1,087,700 | 180,100 | 1,329,700 | 1,476,000 | 146,300 | 1,329,700 | 1,476,000 | 146,300 | | |
| TOTAL TOWNSHIPS | 10,262,950 | 8,011,500 | -2,251,450 | 4,381,600 | 4,227,800 | -153,800 | 31,397,100 | 32,580,500 | 1,183,400 | 46,041,650 | 44,819,800 | 31,397,100 | 32,580,500 | 1,183,400 | 46,041,650 | 44,819,800 | -1,221,850 | 46,041,650 | 44,819,800 | -1,221,850 | | |
| CITY OF S S MARIE | 11,701,500 | 9,446,700 | -2,254,800 | 4,998,400 | 4,959,200 | -39,200 | 6,872,500 | 7,928,100 | 1,055,600 | 23,572,400 | 22,334,000 | 6,872,500 | 7,928,100 | 1,055,600 | 23,572,400 | 22,334,000 | -1,238,400 | 23,572,400 | 22,334,000 | -1,238,400 | | |
| GRAND TOTAL | 21,964,450 | 17,458,200 | -4,506,250 | 9,380,000 | 9,187,000 | -193,000 | 38,269,600 | 40,508,600 | 2,239,000 | 69,614,050 | 67,153,800 | 38,269,600 | 40,508,600 | 2,239,000 | 69,614,050 | 67,153,800 | -2,460,250 | 69,614,050 | 67,153,800 | -2,460,250 | | |

YEAR: 2014

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 | 68,241,600 | | 1,434,400 | | | 87,445,800 | | | 68,241,600 88,880,200 | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | 12,162,600 11,243,300 | | | | 7,541,100 | 26,082,600 | | | 12,162,600 44,867,000 | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISL | | 68,554,200 157,849,700 | | | | | | | 68,554,200 157,849,700 | DETOUR DRUMMOND ISL |
| HULBERT KINROSS | | | | | 51,355,000 | | 14,457,800 | | 14,457,800 51,355,000 | HULBERT KINROSS |
| PICKFORD RABER | | | 58,512,050 19,754,500 | 103,700 | | | | | 58,512,050 39,951,100 | PICKFORD RABER |
| RUDYARD SOO | | | | | 49,828,150 | 122,395,700 | | | 49,828,150 122,395,700 | RUDYARD SOO |
| SUGAR ISL SUPERIOR | | | | | | 54,090,000 | | | 54,090,000 54,679,270 | SUGAR ISL SUPERIOR |
| TROUT LAKE WHITEFISH | | | | | 35,360,300 | | | 96,071,350 | 35,360,300 96,071,350 | TROUT LAKE WHITEFISH |
| TOTAL TWPS | 146,326,770 | 246,496,800 | 79,700,950 | 103,700 | 144,084,550 | 290,014,100 | 14,457,800 | 96,071,350 | 1,017,256,020 | TOTAL TWPS |
| CITY OF SOO | | | | | | 312,850,600 | | | 312,850,600 | CITY OF SOO |
| GRAND TOTALS | 146,326,770 | 246,496,800 | 79,700,950 | 103,700 | 144,084,550 | 602,864,700 | 14,457,800 | 96,071,350 | 1,330,106,620 | GRAND TOTALS |

TOTALS SHOWN ABOVE ARE CHIPPEWA COUNTY VALUES ONLY

CERTIFIED

May 22, 2014

Sharon H. Kennedy
SHARON H KENNEDY, EQUALIZATION DIRECTOR

YEAR: 2014

FINAL

May 15, 2013

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 | TAHQAMENON DIST. 48 040 | WHITEFISH DIST. 17 160 | TOTALS | TOWNSHIP OR CITY |
|-------------------------|------------------------------|-----------------------------|--------------------------|------------------------------|-------------------------|-----------------------------|----------------------------|---------------------------|---------------------------|-------------------------|
| BAY MILLS BRUCE | 53,611,672 | | 1,215,861 | | | 69,434,125 | | | 53,611,672 70,649,986 | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | 10,176,552 8,960,174 | | | | 6,268,186 | 23,169,531 | | | 10,176,552 38,397,891 | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISL | | 52,607,016 116,677,098 | | | | | | | 52,607,016 116,677,098 | DETOUR DRUMMOND ISL |
| HULBERT KINROSS | | | | | 45,236,410 | | 10,097,209 | | 10,097,209 45,236,410 | HULBERT KINROSS |
| PICKFORD RABER | | 16,741,044 | 47,696,521 15,037,395 | 103,700 | | | | | 47,696,521 31,882,139 | PICKFORD RABER |
| RUDYARD SOO | | | | | 40,126,026 | 109,034,143 | | | 40,126,026 109,034,143 | RUDYARD SOO |
| SUGAR ISL SUPERIOR | 44,924,375 | | | | | 39,758,940 | | | 39,758,940 44,924,375 | SUGAR ISL SUPERIOR |
| TROUT LAKE WHITEFISH | | | | | 27,428,125 | | | 67,149,720 | 27,428,125 67,149,720 | TROUT LAKE WHITEFISH |
| TOTAL TWPS | 117,672,773 | 186,025,158 | 63,949,777 | 103,700 | 119,058,747 | 241,396,739 | 10,097,209 | 67,149,720 | 805,453,823 | TOTAL TWPS |
| CITY OF SOO | | | | | | 281,157,745 | | | 281,157,745 | CITY OF SOO |
| GRAND TOTALS | 117,672,773 | 186,025,158 | 63,949,777 | 103,700 | 119,058,747 | 522,554,484 | 10,097,209 | 67,149,720 | 1,086,611,568 | GRAND TOTALS |

Sharon H. Kennedy
SHARON H KENNEDY, EQUALIZATION DIRECTOR

5/22/2014

CERTIFIED

*NOTE, CITY TAXABLE VALUE INCLUDES SENIOR CITIZEN PILT VALUE OF \$405,500

YEAR: 2014 FINAL
CHIPPEWA COUNTY EQUALIZATION REPORT
SCHOOL DISTRICT TAXABLE VALUES

| STATE SCHOOL CODE | SCHOOL DISTRICT | 2013 | 2014 | AMOUNT OF INCREASE OR (DECREASE) | PERCENT CHANGE |
|-------------------|-------------------|---------------|---------------|----------------------------------|----------------|
| 17140 | BRIMLEY AREA | 115,959,985 | 117,672,773 | 1,712,788 | 1.48% |
| 17050 | DETOUR AREA | 184,007,592 | 186,025,158 | 2,017,566 | 1.10% |
| 17090 | PICKFORD AREA * | 63,446,224 | 63,949,777 | 503,553 | 0.79% |
| 17110 | RUDYARD AREA | 118,082,166 | 119,058,747 | 976,581 | 0.83% |
| 17010 | SAULT AREA** | 533,054,489 | 522,554,484 | -10,500,005 | -1.97% |
| 48040 | TAHQAMENON * | 9,977,334 | 10,097,209 | 119,875 | 1.20% |
| 17160 | WHITEFISH | 65,723,687 | 67,149,720 | 1,426,033 | 2.17% |
| 49040 | LES CHENEAUX * | 92,482 | 103,700 | 11,218 | 12.13% |
| 17000 | EASTERN U P ISD * | 1,090,343,959 | 1,086,611,568 | -3,732,391 | -0.34% |

*THESE SCHOOL DISTRICTS ALSO SERVICE NEIGHBORING COUNTIES.

THE TAXABLE VALUES REPORTED ABOVE ARE CHIPPEWA COUNTY TOTALS ONLY

** NOTE: SEN. CIT. PILT - SAULT AREA 0 405,500 405,500 INC ABOVE

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 CHIENEAUX DIST 49 040 | RUDYARD DIST 17 110 | SAULT AREA DIST 17 010 | TAHQUAMENON DIST 48 040 | WHITEFISH DIST 17 180 | TOTALS | TOWNSHIP OR CITY |
|----------------------|-----------------------------|----------------------------|-------------------------|------------------------------|------------------------|---------------------------|----------------------------|--------------------------|----------------------|-------------------------|
| BAY MILLS BRUCE | 60,734 | | | | | 914,175 | | | 60,734 914,175 | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | 249,876 | | | | 10,589 | | | | 249,876 10,589 | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISL | | 904,990 3,332,927 | | | | | | | 904,990 3,332,927 | DETOUR DRUMMOND ISL |
| HULBERT KINROSS | | | | | 50,401 | | 904,953 | | 904,953 50,401 | HULBERT KINROSS |
| PICKFORD RABER | | 3,213,102 | 329,235 1,349,134 | | | | | | 329,235 4,562,236 | PICKFORD RABER |
| RUDYARD SOO | | | | | 43,372 | 17,496 | | | 43,372 17,496 | RUDYARD SOO |
| SUGAR ISL SUPERIOR | 17,929 | | | | | | | | 0 17,929 | SUGAR ISL SUPERIOR |
| TROUT LAKE WHITEFISH | | | | | 6,339 | | | 5,398,258 | 6,339 5,398,258 | TROUT LAKE WHITEFISH |
| TOTAL TWPS | 328,539 | 7,451,019 | 1,678,369 | 0 | 110,701 | 931,671 | 904,953 | 5,398,258 | 16,803,510 | TOTAL TWPS |
| CITY OF SOO | | | | | | 13,225 | | | 13,225 | CITY OF SOO |
| GRAND TOTALS | 328,539 | 7,451,019 | 1,678,369 | 0 | 110,701 | 944,896 | 904,953 | 5,398,258 | 16,816,735 | 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 | 2013 TAXABLE VALUE | 2014 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 | 52,737,303 | 53,611,672 | 280,554 | 528,700 | 1.0000 | 1.0000 | 1.00000 |
| 17-002 | BRUCE | 68,333,240 | 70,649,986 | 204,522 | 1,475,559 | 1.0000 | 0.9849 | 1.00000 |
| 17-003 | CHIPPEWA | 9,917,442 | 10,176,552 | 116,333 | 274,900 | 1.0000 | 0.9898 | 1.00000 |
| 17-004 | DAFTER | 38,180,831 | 38,397,891 | 577,818 | 675,484 | 1.0000 | 0.9968 | 1.00000 |
| 17-005 | DETOUR | 52,214,969 | 52,607,016 | 535,644 | 380,200 | 1.0000 | 0.9895 | 1.00000 |
| 17-006 | DRUMMOND ISL | 115,122,175 | 116,677,098 | 758,110 | 528,800 | 1.0000 | 0.9846 | 1.00000 |
| 17-007 | HULBERT | 9,977,334 | 10,097,209 | 81,399 | 52,200 | 1.0000 | 0.9852 | 1.00000 |
| 17-008 | KINROSS | 45,137,101 | 45,236,410 | 565,678 | 1,248,928 | 1.0000 | 1.0133 | 1.00000 |
| 17-009 | PICKFORD | 47,329,956 | 47,696,521 | 383,877 | 787,100 | 1.0000 | 1.0008 | 1.00000 |
| 17-010 | RABER | 31,664,520 | 31,882,139 | 228,232 | 177,500 | 1.0000 | 0.9915 | 1.00000 |
| 17-011 | RUDYARD | 39,876,400 | 40,126,026 | 390,636 | 679,362 | 1.0000 | 1.0010 | 1.00000 |
| 17-012 | SOO | 109,500,583 | 109,034,143 | 1,429,172 | 1,595,100 | 1.0000 | 1.0059 | 1.00000 |
| 17-013 | SUGAR ISLAND | 39,935,871 | 39,758,940 | 391,385 | 649,995 | 1.0000 | 1.0111 | 1.00000 |
| 17-014 | SUPERIOR | 44,404,920 | 44,924,375 | 576,185 | 599,038 | 1.0000 | 0.9888 | 1.00000 |
| 17-015 | TROUT LAKE | 26,755,896 | 27,428,125 | 60,504 | 349,400 | 1.0000 | 0.9858 | 1.00000 |
| 17-016 | WHITEFISH | 65,723,687 | 67,149,720 | 546,583 | 1,033,200 | 1.0000 | 0.9858 | 1.00000 |
| CITIES & VILLAGES: | | | | | | | | |
| 17-041 | DETOUR VLG* | 17,339,667 | 17,366,223 | 188,796 | 89,500 | 1.0000 | 0.9927 | N/A |
| 17-051 | CITY OF SOO | 293,373,200 | 280,752,245 | 11,417,224 | 9,154,600 | 1.0000 | 1.0381 | 1.00000 |
| COUNTY: | | | | | | | | |
| 17-000 | CHIPPEWA CO. | 1,090,185,428 | 1,086,206,068 | 18,543,856 | 20,190,066 | 1.0000 | 1.0053 | 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 | 225,338,490 | 219,661,784 | 5,096,553 | 7,938,900 | 1.0000 | 1.0402 |
| 17050 DETOUR | 114,401,366 | 116,664,923 | 217,599 | 837,200 | 1.0000 | 0.9858 |
| 17090 PICKFORD*** | 27,888,321 | 28,773,814 | 64,018 | 809,597 | 1.0000 | 0.9950 |
| 17110 RUDYARD*** | 54,419,082 | 56,105,676 | 61,216 | 1,866,987 | 1.0000 | 1.0022 |
| 17140 BRIMLEY | 61,028,346 | 62,482,989 | 305,800 | 967,400 | 1.0000 | 0.9871 |
| 17160 WHITEFISH | 47,327,516 | 48,395,814 | 158,063 | 550,000 | 1.0000 | 0.9859 |
| 48040 TAHQUAMENON*** | 164,112,699 | 169,222,590 | 399,482 | 3,025,517 | 1.0000 | 0.9851 |
| 49040 LES CHENEUX*** | 129,080,107 | 131,848,691 | 767,804 | 1,878,465 | 1.0000 | 0.9872 |

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

| | PREV TAXABLE | CURR TAXABLE | LOSSES | ADDITIONS | HEADLEE | BTRF |
|------------------------------|---------------|---------------|------------|------------|---------|--------|
| 17010 SAULT | 532,782,318 | 522,148,984 | 13,750,300 | 13,346,638 | 1.0000 | 1.0201 |
| 17050 DETOUR | 184,118,186 | 186,025,158 | 1,431,454 | 993,100 | 1.0000 | 0.9873 |
| 17090 PICKFORD** | 77,395,387 | 78,024,689 | 591,263 | 1,048,315 | 1.0000 | 0.9978 |
| 17110 RUDYARD** | 122,243,610 | 123,551,710 | 1,135,923 | 2,547,727 | 1.0000 | 1.0009 |
| 17140 BRIMLEY | 115,858,910 | 117,672,773 | 1,013,029 | 1,495,838 | 1.0000 | 0.9885 |
| 17160 WHITEFISH | 65,723,687 | 67,149,720 | 546,583 | 1,033,200 | 1.0000 | 0.9858 |
| 48040 TAHQUAMENON** | 277,787,888 | 280,867,615 | 2,806,611 | 4,218,682 | 1.0000 | 0.9940 |
| 49040 LES CHENEUX** | 203,393,971 | 204,069,552 | 2,912,053 | 2,936,592 | 1.0000 | 0.9968 |
| 17000 EUP ISD *** | 2,222,617,811 | 2,235,020,287 | 50,924,992 | 73,645,572 | 1.0000 | 1.0048 |
| SUPERIOR DISTRICT LIBRARY*** | 1,235,874,451 | 1,219,349,472 | 33,787,698 | 27,226,166 | 1.0000 | 1.0084 |

FOR HEADLEE PURPOSES, \$405,500 IS EXCLUDED FROM ABOVE TAXABLE VALUES FOR SENIOR CITIZEN PILT PARCEL IN 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 CHENEUX & ST IGNACE SCHOOL DISTRICTS IN BOTH CHIPPEWA & MACKINAC COUNTIES

CERTIFIED BY: *Sharon H. Kennedy* 20
SHARON H. KENNEDY, CHIPPEWA COUNTY EQUALIZATION DIRECTOR

YEAR: 2014

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 | 662,200 | 0 | 66,174,700 | 0 | 66,836,900 |
| BRUCE | 15,796,200 | 2,645,300 | 0 | 68,910,600 | 0 | 87,352,100 |
| CHIPPEWA | 0 | 1,043,900 | 0 | 8,496,300 | 0 | 9,540,200 |
| DAFTER | 6,186,200 | 4,265,000 | 829,200 | 28,540,200 | 0 | 39,820,600 |
| DETOUR | 0 | 2,178,100 | 471,900 | 64,249,100 | 0 | 66,899,100 |
| DRUMMOND ISL | 0 | 5,667,900 | 1,746,000 | 147,425,700 | 0 | 154,839,600 |
| HULBERT | 0 | 543,100 | 0 | 12,762,200 | 0 | 13,305,300 |
| KINROSS | 807,500 | 4,130,800 | 1,497,000 | 39,232,600 | 0 | 45,667,900 |
| PICKFORD | 11,140,300 | 2,763,400 | 0 | 42,477,750 | 0 | 56,381,450 |
| RABER | 3,763,800 | 1,591,200 | 0 | 33,254,200 | 0 | 38,609,200 |
| RUDYARD | 10,395,100 | 2,737,800 | 0 | 30,245,150 | 0 | 43,378,050 |
| SOO | 3,139,900 | 13,734,900 | 3,261,400 | 96,233,800 | 0 | 118,370,000 |
| SUGAR ISLAND | 0 | 707,700 | 0 | 52,357,000 | 0 | 53,064,700 |
| SUPERIOR | 2,850,500 | 8,401,400 | 0 | 38,463,370 | 0 | 49,715,270 |
| TROUT LAKE | 0 | 1,477,600 | 20,000 | 32,562,900 | 0 | 34,060,500 |
| WHITEFISH | 0 | 3,914,800 | 0 | 90,680,550 | 0 | 94,595,350 |
| CITY OF SAULT | 0 | 105,711,700 | 14,637,100 | 170,167,800 | 0 | 290,516,600 |
| TOTALS: | 54,079,500 | 162,176,800 | 22,462,600 | 1,024,233,920 | 0 | 1,262,952,820 |

EQUALIZED VALUES: PERSONAL PROPERTY:

| COMMERCIAL | INDUSTRIAL | RESIDENTIAL | UTILITY | PERSONAL | TOTAL | GRAND TOTALS |
|------------|------------|-------------|------------|------------|------------|---------------|
| 317,300 | 0 | 0 | 1,087,400 | 1,404,700 | 1,404,700 | 68,241,600 |
| 19,200 | 0 | 0 | 1,508,900 | 1,528,100 | 1,528,100 | 88,880,200 |
| 297,200 | 0 | 0 | 2,325,200 | 2,622,400 | 2,622,400 | 12,162,600 |
| 1,215,500 | 256,200 | 0 | 3,574,700 | 5,046,400 | 5,046,400 | 44,867,000 |
| 60,000 | 0 | 0 | 1,595,100 | 1,655,100 | 1,655,100 | 68,554,200 |
| 320,500 | 1,271,800 | 0 | 1,417,800 | 3,010,100 | 3,010,100 | 157,849,700 |
| 3,300 | 0 | 0 | 1,149,200 | 1,152,500 | 1,152,500 | 14,457,800 |
| 1,168,200 | 2,534,800 | 0 | 1,984,100 | 5,687,100 | 5,687,100 | 51,355,000 |
| 340,500 | 0 | 0 | 1,790,100 | 2,130,600 | 2,130,600 | 58,512,050 |
| 278,200 | 0 | 0 | 1,063,700 | 1,341,900 | 1,341,900 | 39,951,100 |
| 529,000 | 0 | 0 | 5,921,100 | 6,450,100 | 6,450,100 | 49,828,150 |
| 1,728,600 | 165,000 | 0 | 2,132,100 | 4,025,700 | 4,025,700 | 122,395,700 |
| 137,700 | 0 | 0 | 887,600 | 1,025,300 | 1,025,300 | 54,090,000 |
| 1,205,900 | 0 | 0 | 3,758,100 | 4,964,000 | 4,964,000 | 54,679,270 |
| 2,100 | 0 | 0 | 1,297,700 | 1,299,800 | 1,299,800 | 35,360,300 |
| 388,300 | 0 | 0 | 1,087,700 | 1,476,000 | 1,476,000 | 96,071,350 |
| 9,446,700 | 4,959,200 | 0 | 7,928,100 | 22,334,000 | 22,334,000 | 312,850,600 |
| 17,458,200 | 9,187,000 | 0 | 40,508,600 | 67,153,800 | 67,153,800 | 1,330,106,620 |

TAXABLE VALUES: REAL PROPERTY:

| UNIT NAME | AGRICULTURAL | COMMERCIAL | INDUSTRIAL | RESIDENTIAL | TC & DEVEL | TOTAL REAL VALUES |
|---------------|--------------|-------------|------------|-------------|------------|-------------------|
| BAY MILLS | 0 | 398,852 | 0 | 51,808,120 | 0 | 52,206,972 |
| BRUCE | 11,436,516 | 2,264,875 | 0 | 55,420,495 | 0 | 69,121,886 |
| CHIPPEWA | 0 | 907,557 | 0 | 6,646,595 | 0 | 7,554,152 |
| DAFTER | 3,775,954 | 3,966,308 | 760,328 | 24,846,901 | 0 | 33,351,491 |
| DETOUR | 0 | 2,031,987 | 471,900 | 48,448,029 | 0 | 50,951,916 |
| DRUMMOND ISL | 0 | 5,182,852 | 1,641,819 | 106,842,327 | 0 | 113,666,998 |
| HULBERT | 0 | 422,930 | 0 | 8,521,779 | 0 | 8,944,709 |
| KINROSS | 399,392 | 3,872,681 | 1,407,220 | 33,870,017 | 0 | 39,549,310 |
| PICKFORD | 7,405,653 | 2,505,284 | 0 | 35,654,984 | 0 | 45,565,921 |
| RABER | 2,511,299 | 1,277,569 | 0 | 26,751,371 | 0 | 30,540,239 |
| RUDYARD | 6,979,045 | 2,552,304 | 0 | 24,144,577 | 0 | 33,675,926 |
| SOO | 2,032,530 | 13,063,039 | 2,136,134 | 87,776,740 | 0 | 105,008,443 |
| SUGAR ISLAND | 0 | 446,641 | 0 | 38,286,999 | 0 | 38,733,640 |
| SUPERIOR | 1,734,420 | 8,069,473 | 0 | 30,156,482 | 0 | 39,960,375 |
| TROUT LAKE | 0 | 1,342,116 | 8,556 | 24,777,653 | 0 | 26,128,325 |
| WHITEFISH | 0 | 3,704,249 | 0 | 61,969,471 | 0 | 65,673,720 |
| CITY OF SAULT | 0 | 87,238,796 | 14,282,158 | 157,302,791 | 0 | 258,823,745 |
| TOTALS: | 36,274,809 | 139,247,513 | 20,708,115 | 823,227,331 | 0 | 1,019,457,768 |

TAXABLE VALUES: PERSONAL PROPERTY:

| COMMERCIAL | INDUSTRIAL | RESIDENTIAL | UTILITY | PERSONAL | TOTAL | GRAND TOTALS |
|------------|------------|-------------|------------|------------|------------|---------------|
| 317,300 | 0 | 0 | 1,087,400 | 1,404,700 | 1,404,700 | 53,611,672 |
| 19,200 | 0 | 0 | 1,508,900 | 1,528,100 | 1,528,100 | 70,649,986 |
| 297,200 | 0 | 0 | 2,325,200 | 2,622,400 | 2,622,400 | 10,176,552 |
| 1,215,500 | 256,200 | 0 | 3,574,700 | 5,046,400 | 5,046,400 | 38,397,891 |
| 60,000 | 0 | 0 | 1,595,100 | 1,655,100 | 1,655,100 | 52,607,016 |
| 320,500 | 1,271,800 | 0 | 1,417,800 | 3,010,100 | 3,010,100 | 116,677,098 |
| 3,300 | 0 | 0 | 1,149,200 | 1,152,500 | 1,152,500 | 10,037,209 |
| 1,168,200 | 2,534,800 | 0 | 1,984,100 | 5,687,100 | 5,687,100 | 45,236,410 |
| 340,500 | 0 | 0 | 1,790,100 | 2,130,600 | 2,130,600 | 47,696,521 |
| 278,200 | 0 | 0 | 1,063,700 | 1,341,900 | 1,341,900 | 31,882,139 |
| 529,000 | 0 | 0 | 5,921,100 | 6,450,100 | 6,450,100 | 40,126,026 |
| 1,728,600 | 165,000 | 0 | 2,132,100 | 4,025,700 | 4,025,700 | 109,034,143 |
| 137,700 | 0 | 0 | 887,600 | 1,025,300 | 1,025,300 | 39,758,940 |
| 1,205,900 | 0 | 0 | 3,758,100 | 4,964,000 | 4,964,000 | 44,924,375 |
| 2,100 | 0 | 0 | 1,297,700 | 1,299,800 | 1,299,800 | 27,428,125 |
| 388,300 | 0 | 0 | 1,087,700 | 1,476,000 | 1,476,000 | 67,149,720 |
| 9,446,700 | 4,959,200 | 0 | 7,928,100 | 22,334,000 | 22,334,000 | 281,157,745 |
| 17,458,200 | 9,187,000 | 0 | 40,508,600 | 67,153,800 | 67,153,800 | 1,086,611,568 |

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT
 DETAIL OF TAXABLE VALUE CHANGES

COUNTY: CHIPPEWA
 YEAR: 2014
 DATE: 5/23/2014
 FORM: FINAL TAXABLE VALUE ANALYSIS
 CPI: 1.016

| CODE NUMBER | TAXING UNIT | 2013 TAXABLE VALUE | 2014 TAXABLE VALUE | LOSSES TAXABLE VALUE | ADDITIONS TAXABLE VALUE | DIFFERENCE PREV TV & CURR TV | PERCENT CHANGE TV/PREV TV | NET ADDITIONS | 2014 EQUALIZED VALUE | RATIO TV/EQ | CODE NUMBER UNIT |
|-------------------------------|--------------|--------------------|--------------------|----------------------|-------------------------|------------------------------|---------------------------|---------------|----------------------|-------------|------------------|
| TOWNSHIPS: | | | | | | | | | | | |
| 17-001 | BAY MILLS | 52,737,303 | 53,611,672 | 280,554 | 528,700 | 874,369 | 1.66% | 248,146 | 68,154,200 | 78.66% | 17-001 |
| 17-002 | BRUCE | 68,333,240 | 70,649,986 | 204,522 | 1,475,559 | 2,316,746 | 3.39% | 1,271,037 | 86,782,400 | 81.41% | 17-002 |
| 17-003 | CHIPPEWA | 9,917,442 | 10,176,552 | 116,333 | 274,900 | 259,110 | 2.61% | 158,567 | 11,981,400 | 84.94% | 17-003 |
| 17-004 | DAFTER | 38,180,831 | 38,397,891 | 577,818 | 675,484 | 217,060 | 0.57% | 97,666 | 44,265,200 | 86.75% | 17-004 |
| 17-005 | DETOUR | 52,214,969 | 52,607,016 | 535,644 | 380,200 | 392,047 | 0.75% | -155,444 | 69,586,600 | 75.60% | 17-005 |
| 17-006 | DRUMMOND ISL | 115,122,175 | 116,677,098 | 758,110 | 528,800 | 1,554,923 | 1.35% | -229,310 | 158,373,400 | 73.67% | 17-006 |
| 17-007 | HULBERT | 9,977,334 | 10,097,209 | 81,399 | 52,200 | 119,875 | 1.20% | -29,199 | 14,431,500 | 69.97% | 17-007 |
| 17-008 | KINROSS* | 45,293,804 | 45,394,941 | 565,678 | 1,248,928 | 101,137 | 0.22% | 683,250 | 51,465,900 | 88.20% | 17-008 |
| 17-009 | PICKFORD | 47,329,956 | 47,696,521 | 383,877 | 787,100 | 366,565 | 0.77% | 403,223 | 59,537,050 | 80.11% | 17-009 |
| 17-010 | RABER | 31,664,520 | 31,882,139 | 228,232 | 177,500 | 217,619 | 0.69% | -50,732 | 40,088,800 | 79.53% | 17-010 |
| 17-011 | RUDYARD | 39,876,400 | 40,126,026 | 390,636 | 679,362 | 249,626 | 0.63% | 288,726 | 50,928,200 | 78.79% | 17-011 |
| 17-012 | SOO | 109,500,583 | 109,034,143 | 1,429,172 | 1,595,100 | -466,440 | -0.44% | 165,928 | 123,785,900 | 88.08% | 17-012 |
| 17-013 | SUGAR ISLAND | 39,935,871 | 39,758,940 | 391,385 | 649,995 | -176,931 | -0.44% | 258,610 | 55,234,600 | 71.98% | 17-013 |
| 17-014 | SUPERIOR | 44,404,920 | 44,924,375 | 576,185 | 599,038 | 519,455 | 1.17% | 22,853 | 54,986,870 | 81.70% | 17-014 |
| 17-015 | TROUT LAKE | 26,755,896 | 27,428,125 | 60,504 | 349,400 | 672,229 | 2.51% | 288,896 | 34,414,800 | 79.70% | 17-015 |
| 17-016 | WHITEFISH | 65,723,687 | 67,149,720 | 546,583 | 1,033,200 | 1,426,033 | 2.17% | 486,617 | 96,183,850 | 69.81% | 17-016 |
| CITIES & VILLAGES: | | | | | | | | | | | |
| 17-041 | DETOUR VLG* | 17,339,667 | 17,366,223 | 188,796 | 89,500 | 26,556 | 0.15% | -99,296 | 22,208,800 | 78.20% | 17-041 |
| 17-051 | CITY OF SOO | 293,373,200 | 280,752,245 | 11,417,224 | 9,154,600 | -12,620,955 | -4.30% | -2,262,624 | 306,253,300 | 91.67% | 17-051 |
| COUNTY: | | | | | | | | | | | |
| 17-000 | CHIPPEWA CO. | 1,090,342,131 | 1,086,364,599 | 18,543,856 | 20,190,066 | -3,977,532 | -0.36% | 1,646,210 | 1,326,453,970 | 81.90% | 17-000 |

*NOTE: KINROSS TAXABLE VALUE DOES INCLUDE REN-ZONE TAXABLE VALUES OF \$158531 FOR 2013; REN ZONE STATUS FOR THE KINROSS PARCELS WAS REMOVED FOR 2014

TAXABLE/
 EQUALIZED
 VALUE
 MULTIPLIER

1.22

YEAR: 2014

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY EQUALIZED VALUES

| TOWNSHIP/CITY | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | TOWNSHIP/CITY |
|---------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------------|
| BAY MILLS BRUCE | 54,699,700 71,459,400 | 61,147,200 76,599,365 | 66,636,000 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 88,860,200 | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | 9,549,400 36,519,100 | 9,683,100 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 44,265,200 | 12,162,600 44,867,000 | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISLAND | 181,689,350 184,997,440 | 67,672,909 157,795,033 | 71,048,859 159,935,450 | 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 | 69,586,600 158,373,400 | 68,554,200 157,849,700 | DETOUR DRUMMOND ISLAND |
| HULBERT KINROSS | 13,329,914 43,216,400 | 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 50,753,000 | 13,539,500 50,850,200 | 14,431,500 51,465,900 | 14,457,800 51,355,000 | HULBERT KINROSS |
| PICKFORD RABER | 53,632,760 48,550,300 | 57,136,260 47,856,300 | 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 40,559,100 | 59,537,050 40,988,800 | 58,512,050 39,951,100 | PICKFORD RABER |
| RUDYARD SOO | 36,972,300 103,131,000 | 39,340,900 105,836,900 | 43,996,000 111,865,500 | 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 | RUDYARD SOO |
| SUGAR ISLAND SUPERIOR | 47,051,510 41,626,765 | 46,545,900 45,613,295 | 50,277,700 49,583,295 | 56,204,170 50,796,795 | 56,982,200 52,180,070 | 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 | SUGAR ISLAND SUPERIOR |
| TROUT LAKE WHITEFISH | 29,801,400 109,972,780 | 33,477,500 97,929,400 | 34,522,300 107,151,200 | 34,849,900 113,749,700 | 35,931,600 114,671,700 | 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 | TROUT LAKE WHITEFISH |
| CITY OF S S MARIE | 286,837,500 | 303,422,900 | 309,151,100 | 310,431,849 | 310,129,800 | 312,707,600 | 315,317,600 | 301,753,651 | 306,263,300 | 312,850,600 | CITY OF S S MARIE |
| GRAND TOTALS | 1,233,036,019 | 1,248,014,561 | 1,309,652,674 | 1,357,812,103 | 1,368,315,970 | 1,374,256,999 | 1,365,287,744 | 1,327,164,521 | 1,328,453,970 | 1,330,106,620 | GRAND TOTALS |
| DOLLAR CHANGE EACH YEAR | 81,806,498 | 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 | DOLLAR CHANGE EACH YEAR |
| PERCENT CHANGE EACH YEAR | 9.68% | 1.21% | 4.94% | 3.68% | 0.77% | 0.43% | -0.65% | -2.79% | -0.05% | 0.28% | PERCENT CHANGE EACH YEAR |

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: \$17,887,710 AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 1.75%

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 value.

YEAR: 2014

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY TAXABLE VALUES

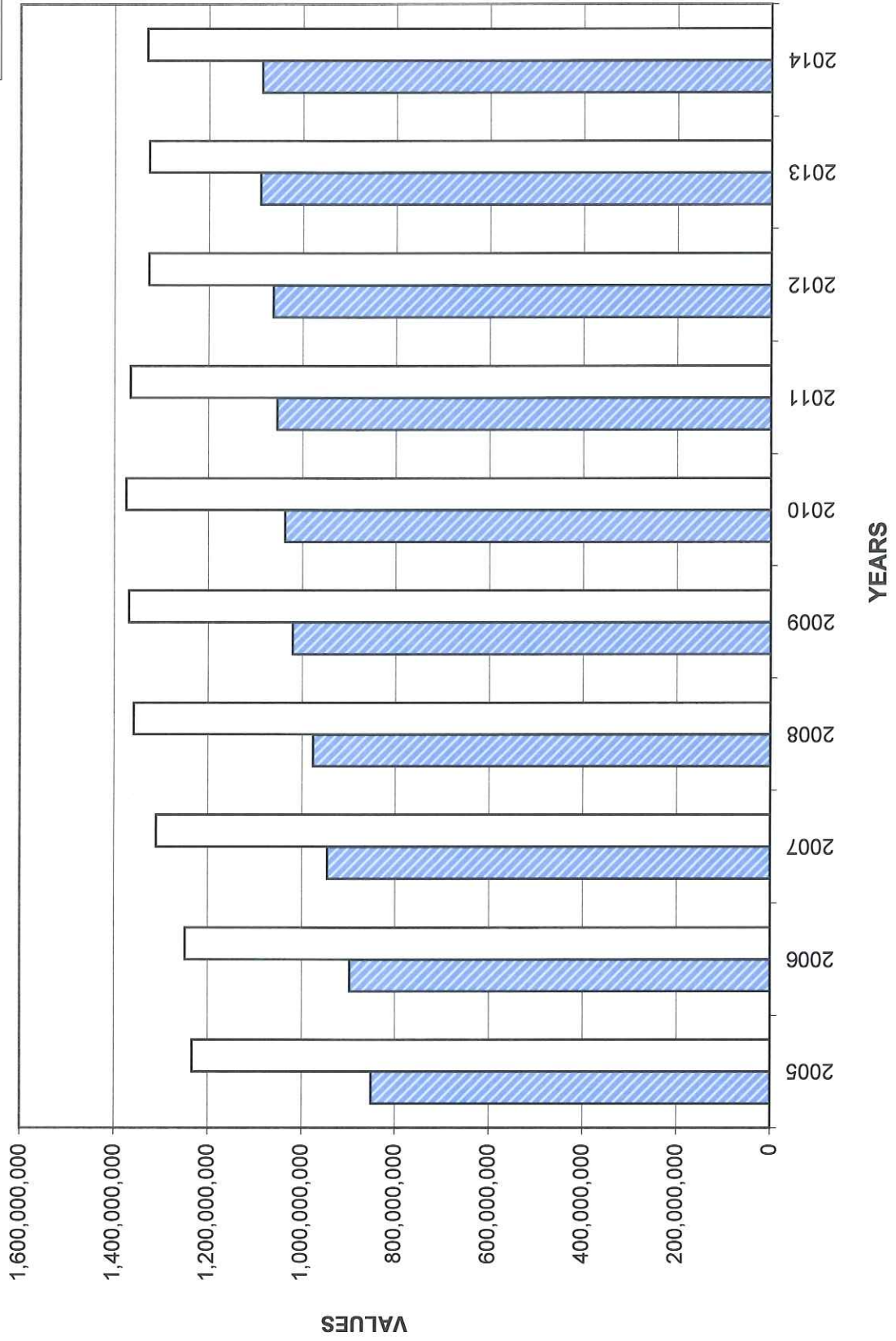
FINAL

| TOWNSHIP/CITY | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | TOWNSHIP/CITY |
|--|--------------------------|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--|
| BAY MILLS BRUCE | 36,803,500 49,404,289 | 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 68,333,240 | 53,611,672 70,649,986 | BAY MILLS BRUCE |
| CHIPPEWA DAFTER | 6,363,100 27,141,400 | 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 34,625,778 | 8,617,432 35,983,953 | 9,917,442 38,180,831 | 10,176,552 39,397,891 | CHIPPEWA DAFTER |
| DETOUR DRUMMOND ISLAND | 39,653,700 87,570,337 | 42,196,600 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 | DETOUR DRUMMOND ISLAND |
| HULBERT KINROSS | 7,175,709 37,112,562 | 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 43,070,562 | 8,404,387 42,384,232 | 8,800,053 43,994,546 | 9,977,334 45,295,632 | 10,087,209 45,236,410 | HULBERT KINROSS |
| PICKFORD RABER | 36,175,936 28,284,800 | 38,310,789 29,833,500 | 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 31,864,520 | 47,696,521 31,882,139 | PICKFORD RABER |
| RUDYARD SOO | 28,163,060 82,231,000 | 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 | 38,857,436 106,159,187 | 39,876,400 109,500,983 | 40,126,026 109,034,143 | RUDYARD SOO |
| SUGAR ISLAND SUPERIOR | 28,801,889 30,844,447 | 30,377,946 32,990,558 | 32,911,605 35,033,981 | 33,867,722 36,851,100 | 36,024,454 38,800,319 | 37,050,109 38,978,162 | 37,818,686 40,026,011 | 38,456,675 41,487,488 | 39,935,871 44,404,920 | 39,758,940 44,924,375 | SUGAR ISLAND SUPERIOR |
| TROUT LAKE WHITEFISH | 19,415,400 51,157,773 | 20,875,000 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 | 26,755,896 65,723,687 | 27,428,125 67,149,720 | TROUT LAKE WHITEFISH |
| CITY OF S S MARIE | 254,452,705 | 268,768,438 | 276,948,746 | 279,644,638 | 286,610,333 | 291,091,476 | 294,802,882 | 288,367,330 | 293,373,200 | 281,157,745 | CITY OF S S MARIE |
| GRAND TOTALS | 850,751,607 | 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 | GRAND TOTALS |
| DOLLAR CHANGE EACH YEAR | 48,101,847 | 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 | DOLLAR CHANGE EACH YEAR |
| PERCENT CHANGE EACH YEAR | 5.99% | 5.46% | 5.35% | 3.26% | 4.53% | 1.58% | 1.70% | 0.81% | 2.61% | -0.34% | PERCENT CHANGE EACH YEAR |
| STATE CERTIFIED RATE OF INFLATION | 2.30% | 3.30% | 3.70% | 2.30% | 4.40% | -0.30% | 1.70% | 2.70% | 2.40% | 1.60% | STATE CERTIFIED RATE OF INFLATION |

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: \$28,397,510 AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 3.10%

AVERAGE ANNUAL DOLLAR CHANGE PREV 5 YEAR PERIOD: \$13,261,977 AVERAGE ANNUAL PERCENT CHANGE FOR 5 YEAR PERIOD: 1.27%

CHIPPEWA COUNTY TAXABLE/EQUALIZED VALUE COMPARISON



TAXABLE VALUATIONS BY CLASSIFICATION
 Statement of taxable valuations in the year 2014

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) | (COL. 2) | (COL. 3) | (COL. 4) | (COL. 5) | (COL. 6) | (COL. 7) |
|--------------------|----------------------|----------------------------|--------------------------|--------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------------|
| | | AGRICULTURAL TAXABLE VALUE | COMMERCIAL TAXABLE VALUE | INDUSTRIAL TAXABLE VALUE | RESIDENTIAL TAXABLE VALUE | TIMBER CUTOVER TAXABLE VALUE | DEVELOPMENTAL TAXABLE VALUE | TOTAL REAL PROPERTY TAXABLE VALUE |
| 001 | BAY MILLS TWP | 0 | 398,852 | 0 | 51,808,120 | | | 52,206,972 |
| 002 | BRUCE TWP | 11,436,516 | 2,264,875 | 0 | 55,420,495 | | | 69,121,886 |
| 003 | CHIPPEWA TWP | 0 | 907,557 | 0 | 6,646,595 | | | 7,554,152 |
| 004 | DAFTER TWP | 3,775,954 | 3,966,308 | 760,328 | 24,848,901 | | | 33,351,491 |
| 005 | DETOUR TWP | 0 | 2,031,987 | 471,900 | 48,448,029 | | | 50,951,916 |
| 006 | DRUMMOND ISL TWP | 0 | 5,182,852 | 1,641,819 | 106,842,327 | | | 113,666,988 |
| 007 | HULBERT TWP | 0 | 422,930 | 0 | 8,521,779 | | | 8,944,709 |
| 008 | KINROSS TWP | 399,392 | 3,872,681 | 1,407,220 | 33,870,017 | | | 39,549,310 |
| 009 | PICKFORD TWP | 7,405,653 | 2,505,284 | 0 | 35,654,984 | | | 45,565,921 |
| 010 | RABER TWP | 2,511,299 | 1,277,569 | 0 | 26,751,371 | | | 30,540,239 |
| 011 | RUDYARD TWP | 6,979,045 | 2,552,304 | 0 | 24,144,577 | | | 33,675,926 |
| 012 | SOO TWP | 2,032,530 | 13,063,039 | 2,136,134 | 87,776,740 | | | 105,008,443 |
| 013 | SUGAR ISLAND | 0 | 446,641 | 0 | 38,286,999 | | | 38,733,640 |
| 014 | SUPERIOR TWP | 1,734,420 | 8,069,473 | 0 | 30,156,482 | | | 39,960,375 |
| 015 | TROUT LAKE | 0 | 1,342,116 | 8,556 | 24,777,653 | | | 26,128,325 |
| 016 | WHITEFISH TWP | 0 | 3,704,249 | 0 | 61,969,471 | | | 65,673,720 |
| 051 | SAULT STE MARIE CITY | 0 | 87,238,796 | 14,282,158 | 157,302,791 | | | 258,823,745 |
| TOTALS FOR COUNTY: | | 36,274,809 | 139,247,513 | 20,708,115 | 823,227,331 | | | 1,019,457,768 |
| 041 | DETOUR VILLAGE* | 0 | 1,624,971 | 467,000 | 14,819,952 | | | 16,911,923 |

*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 2014

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 | (COL. 8) PERSONAL PROPERTY TAXABLE VALUE | (COL. 9) TOTAL REAL AND PERSONAL TAXABLE VALUE | (COL. 10) HOMEOWNERS 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 | 1,404,700 | 53,611,672 | 21,795,506 | 317,300 | 0 | 31,498,866 |
| 002 | 1,528,100 | 70,649,986 | 55,028,262 | 19,200 | 0 | 15,602,524 |
| 003 | 2,622,400 | 10,176,552 | 2,228,868 | 297,200 | 0 | 7,650,484 |
| 004 | 5,046,400 | 38,397,891 | 23,549,584 | 1,215,500 | 256,200 | 13,376,607 |
| 005 | 1,655,100 | 52,607,016 | 21,636,793 | 60,000 | 0 | 30,910,223 |
| 006 | 3,010,100 | 116,677,098 | 37,528,970 | 320,500 | 1,271,800 | 77,555,828 |
| 007 | 1,152,500 | 10,097,209 | 2,293,732 | 3,300 | 0 | 7,800,177 |
| 008 | 5,687,100 | 45,236,410 | 21,716,859 | 1,168,200 | 2,534,800 | 19,816,551 |
| 009 | 2,130,600 | 47,696,521 | 32,957,708 | 340,500 | 0 | 14,398,313 |
| 010 | 1,341,900 | 31,882,139 | 14,545,695 | 278,200 | 0 | 17,058,244 |
| 011 | 6,450,100 | 40,126,026 | 25,030,737 | 529,000 | 0 | 14,566,289 |
| 012 | 4,025,700 | 109,034,143 | 72,253,165 | 1,728,600 | 165,000 | 34,887,378 |
| 013 | 1,025,300 | 39,758,940 | 15,295,143 | 137,700 | 0 | 24,326,097 |
| 014 | 4,964,000 | 44,924,375 | 22,995,370 | 1,205,900 | 0 | 20,723,105 |
| 015 | 1,299,800 | 27,428,125 | 10,224,065 | 2,100 | 0 | 17,201,960 |
| 016 | 1,476,000 | 67,149,720 | 17,735,197 | 388,300 | 0 | 49,026,223 |
| 051 | 22,334,000 | 281,157,745 | 126,825,082 | 9,446,700 | 4,959,200 | 139,926,763 |
| TOTALS FOR COUNTY: | 67,153,800 | 1,086,611,568 | 523,640,736 | 17,458,200 | 9,187,000 | 536,325,632 |
| 041 | 454,300 | 17,366,223 | 7,686,484 | 60,000 | 0 | 9,619,739 |

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

Sharon H. Kennedy
 Sharon H. Kennedy
 Chippewa County Equalization Director

06-Jun-14

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT

MILLAGE REPORT

2013

CHIPPEWA COUNTY BOARD OF COMMISSIONERS

11/12/2013

FINAL

2013

| UNIT NUMBER | UNIT NAME AND SCHOOL DISTRICT | SCHOOL DIST CODE | 2013 TAXABLE VALUES | 2012 TOTAL MILLAGE | COUNTY | | LOCAL UNITS | | STATE | | LOCAL SCHOOL OPERATING PRIOR TO APPLICABLE EXEMPTION | 2013 TOTAL TAX RATE | 2013 SUMMER TAX RATE | 2013 WINTER TAX RATE | UNIT NAME | COMMENTS: SPEC. ASSMT DIST |
|-------------|---|----------------------------|--------------------------------------|-------------------------------|-------------|-------------|-------------|---------|-------------|---------|--|---------------------|----------------------|----------------------|--|---|
| | | | | | EXTRA ALLOC | CHTR/ VOTED | EXTRA ALLOC | LIBRARY | EXTRA VOTED | LIBRARY | | | | | | |
| 17 001 | BAY MILLS - BRIMLEY SCH | 17-140 | 52,737,303 | 42.4375 | 6.1500 | 3.1148 | 1.0000 | NONE | 0.2000 | 1.0000 | 0.5000 | 43.2648 | 12.1500 | 31.1148 | BAY MILLS | |
| 17 002 | BRUCE - SAULT SCH - PICKFORD SCH | 17-010 17-090 | 67,118,562 1,214,678 | 43.2653 | 6.1500 | 3.1148 | 1.6491 | 2.4987 | 0.2000 | 1.0000 | 0.5000 | 43.9326 | 12.1500 | 28.7626 | BRUCE - SSM BRUCE - PICKFORD | |
| 17 003 | CHIPPEWA - BRIMLEY SCH | 17-140 | 9,917,442 | 43.0875 | 6.1500 | 3.1148 | 1.6500 | NONE | 0.2000 | 1.0000 | 0.5000 | 43.9148 | 12.1500 | 31.2826 | CHIPPEWA | |
| 17 004 | DAFTER - SS MARIE SCH - RUDYARD SCH - BRIMLEY SCH | 17-010 17-110 17-140 | 23,126,273 6,154,238 8,900,320 | 37.6875 39.2875 43.0875 | 6.1500 | 3.1148 | 1.6500 | NONE | 0.2000 | 1.0000 | 0.5000 | 38.4148 | 12.1500 | 26.2948 | DAFTER - SSM DAFTER - RUD DAFTER - BRIM | |
| 17 005 | DETOUR - DETOUR SCH (INC DETOUR VLG) | 17-050 | 52,214,969 | 39.0356 | 6.1500 | 3.1148 | 1.6481 | 0.2500 | 0.2000 | 1.0000 | NONE | 38.8629 | 12.1500 | 26.7129 | DETOUR | SEE ALSO DETOUR VILLAGE INFO |
| 17 006 | DRUMMOND ISL - DETOUR SCH | 17-050 | 115,122,175 | 40.4659 | 6.1500 | 3.1148 | 1.6412 | 2.6872 | 0.2000 | 1.0000 | NONE | 41.2932 | 12.1500 | 28.1432 | DRUMMOND ISL | |
| 17 007 | HULBERT - TAHQUA SCH | 48-040 | 9,977,334 | 43.5386 | 6.1500 | 3.1148 | 1.6500 | 5.7511 | 0.2000 | 1.0000 | NONE | 43.9659 | 32.1500 | 11.7159 | HULBERT | SCH MILLS LEVIED IN SUMMER ADD 9.25 MILLS IN SPEC POLICE DIST |
| 17 008 | KINROSS CHTR - RUDYARD SCH (SEE SPECIAL NOTE BELOW) | 17-110 | 45,295,632 | 42.7875 | 6.1500 | 3.1148 | 1.6500 | 3.5000 | 0.2000 | 1.0000 | 0.5000 | 43.3848 | 12.1500 | 31.2348 | KINROSS | |
| 17 009 | PICKFORD - PICKFORD SCH | 17-090 | 47,329,956 | 45.1908 | 6.1500 | 3.1148 | 1.6500 | 4.4233 | 0.2000 | 1.0000 | 0.5000 | 45.3581 | 12.1500 | 33.2081 | PICKFORD | |
| 17 010 | RABER - DETOUR SCH - PICKFORD SCH - LES CHEN SCH | 17-050 17-090 49-040 | 16,670,448 14,901,590 92,482 | 40.4709 43.4509 41.0709 | 6.1500 | 3.1148 | 1.6500 | 2.6934 | 0.2000 | 1.0000 | NONE | 41.2982 | 12.1500 | 29.1482 | RABER - DETOUR RABER - PICKFORD RABER - LES CHEN | |
| 17 011 | RUDYARD - RUDYARD SCH | 17-110 | 39,876,400 | 43.5107 | 6.1500 | 3.1148 | 1.6500 | 4.1232 | 0.2000 | 1.0000 | 0.5000 | 44.0080 | 12.1500 | 31.8580 | RUDYARD | WATER & SEWER SPEC ASSESSMENT DIST |
| 17 012 | SOO - SAULT SCH | 17-010 | 109,500,583 | 37.6458 | 6.1500 | 3.1148 | 1.6083 | NONE | 0.2000 | 1.0000 | 0.5000 | 38.3731 | 12.1500 | 26.2231 | SOO | |
| 17 013 | SUGAR ISL - SAULT SCH | 17-010 | 39,835,871 | 44.8311 | 6.1500 | 3.1148 | 1.6500 | 7.6283 | 0.2000 | 1.0000 | 0.5000 | 46.0431 | 12.1500 | 33.8931 | SUGAR ISLAND | |
| 17 014 | SUPERIOR - BRIMLEY SCH | 17-140 | 44,404,920 | 43.5870 | 6.1500 | 3.1148 | 1.6496 | NONE | 0.2000 | 1.0000 | 0.5000 | 43.9144 | 12.1500 | 31.7644 | SUPERIOR | |
| 17 015 | TROUT LAKE - RUDYARD SCH | 17-110 | 26,755,896 | 39.9865 | 6.1500 | 3.1148 | 1.6500 | 0.6800 | 0.2000 | 1.0000 | 0.5000 | 40.5848 | 12.1500 | 28.4148 | TROUT LAKE | |
| 17 016 | WHITEFISH - WHITEFISH SCH | 17-160 | 65,723,687 | 39.3757 | 6.1500 | 3.1148 | 1.6440 | 2.4094 | 0.2000 | 1.0000 | NONE | 39.7682 | 12.1500 | 27.6162 | WHITEFISH | |
| 17-041 | DETOUR VILLAGE - DETOUR SCH | 17-041 | 17,339,667 | 47.1193 | 6.1500 | 3.1148 | 10.7318 | 0.2500 | 0.2000 | 1.0000 | NONE | 47.9466 | 21.2337 | 26.7129 | DETOUR VILLAGE | |
| 17 051 | CITY OF SS MARIE - SAULT SCH | 17-010 | 283,373,200 | 58.4313 | 6.1500 | 3.1148 | 16.8139 | 0.6687 | 0.2000 | 1.0000 | 0.5000 | 59.6474 | 44.9526 | 14.7148 | CITY OF SS MARIE | |
| | | | 1,090,343,969 | | | | | | | | | | | | | |

*****IMPORTANT ADDITIONAL INFORMATION*****
 THE COUNTY ALLOCATED AND STATE EDUCATION MILLAGES ARE LEVIED IN JULY.
 FOR THOSE PROPERTIES CLASSIFIED INDUSTRIAL PERSONAL PROPERTY, OR QUALIFIED FOR 100% EXEMPTION FROM SCHOOL OPERATING MILLAGE, DEDUCT FULL AMOUNT OF SCHOOL OPERATING MILLAGE FROM TOTAL ANNUAL TAX RATE.
 FOR THOSE PROPERTIES CLASSIFIED COMMERCIAL PERSONAL PROPERTY, DEDUCT 12 MILLS FROM 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, TAHOUAMENON, 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 IS LEVIED IN SUMMER.
 ***THE CITY OF SAULT STE MARIE HAS THREE TAX INCREMENT FINANCING AUTHORITIES (TFAs) WITH A TOTAL CAPTURED VALUE OF \$16,313,624 WHICH IS NOT SUBJECT TO CITY OR COUNTY MILLAGES.
 THE CITY ALSO HAS AN IFT DISTRICT VALUED AT \$490,500 TAXED AT LESS THAN FULL RATES.

THIS DOCUMENT PREPARED BY: SHARON H. KENNEDY, EQUALIZATION DIRECTOR 10/30/2013

NOTE: 2013 RUDYARD SCHOOL DISTRICT TOTAL INCLUDES KINROSS TOWNSHIP RENAISSANCE ZONE TAXABLE VALUE OF 158,531