CHIPPEWA COUNTY EQUALIZATION REPORT 2004

EQUALIZATION AND APPORTIONMENT COMMITTEE:

JAMES MOORE, CHAIR
RITA DALE, MEMBER
DON COOPER, MEMBER

EQUALIZATION DEPARTMENT STAFF:

SHARON H. KENNEDY, DIRECTOR
CHARLES (RON) CROSS, APPRAISER
KATHY L. MUNSON, APPRAISER
CYNTHIA MORLEY, DATA ENTRY CLERK

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT

To: **James Moore, Chair, Chippewa County Equalization Committee**
From: Sharon H. Kennedy, Equalization Director
Subject: 2004 Equalization Report
Date: April 6, 2004

Attached is the **2004 Equalization Report** which has been prepared by this office in accordance with statute. The report contains the 2004 Equalized Values for the County as well as the County's TENTATIVE Taxable Value projections.

As page 1 of the Report indicates, the **Total Equalized Value** of the County grew by $101,642,552 to 1,151,229,521, which is a 9.68% increase over the 2003 levels. Tentative **Taxable Value**, shown on page 19, grew by $43,160,643 to $802,649,760, or 5.68%. The Taxable Value increase is the largest our county seen since 1993, which was the year after a statutory one-year freeze. The City of Sault Ste. Marie had the largest taxable value increase ($7,402,395) followed by Soo ($4,954,300) and Drummond Island ($4,563,948) townships. As far as overall growth, the agricultural class increased by 52%, due to a sharp increase in State-owned Agricultural property values.

In 1994, the voters of Michigan passed Proposal A, which changed the basis upon which tax revenue is determined from Equalized Value to Taxable Value. The multiplier necessary to bring the 2004 Taxable Value up to 2004 Equalized Value is 1.43.

The County Equalization Department staff, Ron Cross, Kathy Munson, and Cynthia Morley, although working short-staffed, again displayed extraordinary team-work abilities and performed their duties with great care. They are intelligent, innovative, fair-minded, and skilled public servants who faced many challenges over the past year and met each with competency. I am fortunate to work with such fine people.

Each township official and each assessor in our County, Therese Zaborowski, Luanne Kooiman, Ken Brown, David Kauer, Randy Hartman, Bob Konle, Woody VanVolkenburg, Bill Ward, Fred Peterson, Walt Hyvarinen, John Stroba, Mary Stroba, and Carole McLeran, together with their staffs are to be complimented for their hard work, diligence, perseverance, and cooperative attitudes.

Pursuant to statute, all reports relating to the 2004 Equalized Values must be filed with the State Tax Commission by the third Monday in April. Once the Equalization Report is approved by the County Board of Commissioners it will be signed and sent to the State Tax Commission prior to the filing deadline.

2003-2004 CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS

TOWNSHIP	SUPERVISOR	ASSESSOR	CLERK	TREASURER
BAYMILLS 14740 W. LAKESHORE DR BRIMLEY, MI 49715 437-5437	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	KATHI CHARTRAND 18304 W CHARTRAND RD BRIMLEY, MI 49715 437-5559
BRUCE 3156 E 12 MILE RD DAFTER, MI 49724 635-3058 635-0112(FAX)	DANIEL GALLAGHER 11133 LOWER HAY LK SSM, MI 49783 632-0437	KEN BROWN 904 BINGHAM SSM, MI 49783 632-6584	WANDA SAWYERS 11210 S M-129 SSM, MI 49783 632-7027	RUTH LaJOIE 3156 E 12 MILE RD DAFTER, MI 49724 635-3058
CHIPPEWA 274-5278	TAMI BESEAU 11159 S STRONGS RD ECKERMAN, MI 49728 274-5579	DAVID KAUER PO BOX 5001 KINCHELOE, MI 49788 495-5756 495-5160(FAX)	KAYE CLARKE 10868 S SALT PT RD ECKERMAN, MI 49728 274-5459	JANE ALEXANDER 10655 S SALT PT RD ECKERMAN, MI 49728 274-5445
DAFTER 632-1579	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	KAREEN BROWN 3047 W 10 MILE RD DAFTER, MI 49724 632-8917
DETOUR 297-5471 297-2107(FAX)	THOMAS LEHMAN 18659 E M-134 DETOUR, MI 49725 297-8088	RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620	LINDA FISHER PO BOX 397 DETOUR VLG, MI 49725 297-5471	SHARON HAMEL PO BOX 244 DETOUR VLG, MI 49725 297-5304
DETOUR VILLAGE 297-5471 297-2107(FAX)	TERRY NELSON PRESIDENT PO BOX 397 DETOUR VLG, MI 49725	RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620	LINDA FISHER PO BOX 397 DETOUR VLG, MI 49725 297-5471	RUTH HUDAK DETOUR VLG, MI 49725
DRUMMOND ISLAND PO BOX 225 DRUMMOND ISL, MI 49726 493-5321 493-5404(FAX)	FRANK SASSO 30749 E TOURIST RD DRUMMOND ISL, MI 49726 493-5281	RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620	KATHERINE COULTER 32899 E NEVANEN RD DRUMMOND ISL, MI 49726	GEORGIANNA POTTER PO BOX 225 DRUMMOND ISL, MI 49726 493-5299
HULBERT PO BOX 128 HULBERT, MI 49748 876-2353 876-2562(FAX)	KENNETH BLOW 9920 N HULBERT RD HULBERT, MI 49748 876-2374	ROBERT KONLE PO BOX 54 NAUBINWAY, MI 49762 292-5527 (N 9096 CUT RIVER RD)	EARL AVERY 37913 W 2ND ST HULBERT, MI 49748 876-2355	BETTY DUNHAM 37892 BASNAU RD HULBERT, MI 49748 876-2548
KINROSS PO BOX 175 KINROSS, MI 49752 495-5381 495-2913(FAX)	LARRY PALMA PO BOX 175 KINROSS, MI 49752 495-5381	L. VAN VOLKENBURG PO BOX 175 KINROSS, MI 49752 495-5381 EXT 106 495-2913(FAX) (4884 W CURTIS)	MARVIN BESTEMAN PO BOX 175 KINROSS, MI 49752 495-5381	VICKI ULRICH PO BOX 175 KINROSS, MI 49752 495-5381

2003-2004 CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS

TOWNSHIP	SUPERVISOR	ASSESSOR	CLERK	TREASURER
PICKFORD PO BOX 456 155 E MAIN ST PICKFORD, MI 49774 647-3361 647-8820	CHUCK WIGGINS PO BOX 456 155 E MAIN ST PICKFORD, MI 49774 647-3361	WILLIAM WARD III 19825 S MACKINAC TR RUDYARD, MI 49780 478-4232 478-6644(FAX)	LINDA ROBERTS-MILLER PO BOX 456 155 E MAIN ST PICKFORD, MI 49774 647-3361	PEGGY MCCONKEY PO BOX 456 155 E MAIN ST PICKFORD, MI 49774 647-3361
RABER 297-3805 297-2106(FAX)	JAMES TRAYNOR . 10605 E TRAYNOR RD GOETZVILLE, MI 49736 297-6881	DAVID R KAUER PO BOX 5001 KINCHELOE, MI 49788 495-5756 495-5160(FAX)	JOAN BRYANT 30433 TOWER RD GOETZVILLE, MI 49736 297-8401	SHERRY POSTULA PO BOX 208 GOETZVILLE, MI 49736 297-8481 297-2011 EXT 2 (WORK)
RUDYARD PO BOX 277 RUDYARD, MI 49780 478-5041 478-3013(FAX)	EUGENE ROSS PO BOX 277 RUDYARD, MI 49780 478-5537	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
SOO 639 3 1/2 MILE RD SSM, MI 49783 632-3406	JAMES MOLITOR 1966 W 6 MILE RD SSM, MI 49783 632-3019	LUANNE KOOIMAN PO BOX 5001 KINCHELOE, MI 49788 495-5756 495-5160(FAX)	ANDREE WATSON 4741 S NICOLET RD SSM, MI 49783 253-9638	CHERYL THORESEN 5227 S SCENIC DR SSM, MI 49783 632-7300
SUGAR ISLAND 6401 E 1 1/2 MILE RD SSM, MI 49783 635-9786	DEREK MYERSCOUGH 8812 S WILLOW LN SSM, MI 49783 632-7847	JOHN STROBA 1707 SUPERIOR ST SSM, MI 49783 635-5007	DEBRA PAYMENT 8856 E HAYPOINT RD SSM, MI 49783 253-1411	HAROLD MOHR 4720 S WESTSHORE DR SSM, MI 49783 635-0154
SUPERIOR PO BOX 366 7049 S M221 BRIMLEY, MI 49715 248-5213 248-3376(FAX)	WALTER HYVARINEN 9774 S MIDWAY RD BRIMLEY, MI 49715 248-6610	FRED PETERSON PO BOX 366 BRIMLEY, MI 49715 248-3644	MARY LINK PO BOX 366 BRIMLEY, MI 49715 248-5213	KATHY MUNSON PO BOX 307 BRIMLEY, MI 49715 248-5201
TROUT LAKE 569-3291	HELEN FISCHER PO BOX 42 TROUT LAKE, MI 49793 569-3279	CAROLE MCLEAN 8295 W LOCKHART RD DAFTER, MI 49724 248-3421 248-3421(FAX)	GARY GOUDREAU PO BOX 130 TROUT LAKE, MI 49793 569-3854	CHARI FISCHER PO BOX 187 TROUT LAKE, MI 49793 478-4191 (WORK)
WHITEFISH PO BOX 69 PARADISE, MI 49768 492-3452 492-3834(FAX)	WILLIAM MANGHAM PO BOX 69 PARADISE, MI 49768 492-3452	FRED PETERSON PO BOX 69 PARADISE, MI 49768 248-3644	WANDA KNOX PO BOX 69 PARADISE, MI 49768 492-3921	HELEN SWIONTEK PO BOX 69 PARADISE, MI 49768 440-2397
SAULT STE MARIE 325 COURT ST SSM, MI 49783 635-5261	SPENCER NEBEL MANAGER	THERESE ZABOROWSKI 632-5710	LORI CLARKE 632-5715	JOHN BOGER FINANCE DIRECTOR 632-5720

01/27/04

JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

BULLETIN NO. 12
OCTOBER 28, 2003
TAX CALENDAR

STATE TAX COMMISSION
2004 PROPERTY TAX CALENDAR

COMMENT REGARDING THE 2004 PROPERTY TAX CALENDAR

This 2004 Property Tax Calendar has been prepared in accordance with all Legislation and directives of the Attorney General applicable to 2004 property taxes. The interpretation of these statutes and directives does not constitute a legal opinion but is rather a statement of the facts as the State Tax Commission believes them to be.

It should be noted that the statutory requirement for assessments, before and after County and State Equalization, is still fifty percent of True Cash Value, and that the Constitution still requires that assessments NOT exceed fifty percent of True Cash Value, before and after County and State Equalization. The 2004 assessments will be subject to County and State Equalization. After County and State Equalization, assessments as equalized become the Taxable Value (Property Tax Base) for every parcel of property subject to the General Property Tax Act that has a Transfer of Ownership in the prior year as provided by MCL Section 211.27a.

Section references are as assigned in the Michigan Compiled Laws.

TAX DAY FOR 2004 PROPERTY TAX ASSESSMENTS AND DEADLINE FOR SUBMITTING EQUALIZATION STUDIES USED TO SET THE STARTING BASE FOR 2004 EQUALIZATION

Dec. 31, 2003	Tax day for 2004 assessments and 2004 property taxes. (Section 211.2, Michigan Compiled Laws).
Dec. 31, 2003	Deadline for counties to file 2003 equalization studies for 2004 starting bases with State Tax Commission (STC) for all classifications in all units on STC form L-4018. [R 209.41].

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Dec. 31, 2003	Deadline for filing Homeowner's Principal Residence affidavits (form 2368) for exemption from the 18-mill school operating tax with the local assessor. **Note:** Denial of a Homeowner's Principal Residence exemption by the local assessor may be appealed by the owner to the Small Claims Division of the Michigan Tax Tribunal within 35 days after the date of the notice of denial.
NOTE:	Do not confuse the appeal process for the 18 mill school operating "Homeowner's Principal Residence" exemption with the appeal process for the18-mill school operating exemption for "Qualified Agricultural Property." The "Homeowner's Principal Residence" exemption for either agricultural or residential property is administered by the Michigan Department of Treasury. Property tax questions REGARDING THE "HOMEOWNER'S PRINCIPAL RESIDENCE" EXEMPTION ONLY may be addressed to the Michigan Dept. of Treasury at 1-800-487-7000 by telephone or in writing to Michigan Department of Treasury, Homeowner's Principal Residence Exemption Unit, P.O. Box 30440, Lansing, MI 48909. December 31 is also the deadline for filing the Farmland 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. The exemption for "Qualified Agricultural Property" (those exempt agricultural properties not claiming a "Homeowner's Principal Residence" exemption), is administered by the State Tax Commission. A taxpayer may appeal the denial by the assessor of a "Qualified Agricultural Property" exemption to the March Board of Review and, if not satisfied, then to the Michigan Tax Tribunal, in writing, by June 30, 2004 in the same manner as other property tax exemptions, except the "Homeowner's Principal Residence" exemption.

2004: SIGNIFICANT 2004 PROPERTY TAX DATES

Feb. 1 is a Sunday **Feb. 2**	Deadline for counties to file single year studies with STC to amend starting base for those units (with classes) experiencing sharply declining real estate markets. Optional, additional single year equalization study may be originated by the assessor or by the county equalization director. Single year studies (calendar year 2003) submitted by Feb. 2, 2004 are for 2004 assessment and equalization.
Feb. 1 is a Sunday **Feb. 2**	Deadline for a "qualified business" to submit STC form L-4143 for "qualified personal property" with the assessor. [211.8a].

Feb. 14 is a Saturday Feb. 15 is a Sunday Feb. 16 is a Holiday **Feb. 17**	Last day to pay property taxes without the imposition of a late penalty charge equal to three percent of the tax in addition to the property tax administration fee, if any. [211.44].
Feb. 15 is a Sunday Feb. 16 is a Holiday **Feb. 17**	A local unit of government that collects a summer property tax shall defer the collection until this date for property which qualifies. (See MCL 211.51).
Feb. 15 is a Sunday Feb. 16 is a Holiday **Feb. 17**	STC certifies assessed valuations for DNR lands to assessors. [324.2153].
Feb. 19	STC certifies metallic mineral property assessments to assessors before February 20. [211.24].
Feb. 20	Deadline for taxpayer filing of personal property statement with assessor. [211.19] Deadline for taxpayer to file form 3711 if a claim of exemption is being made for heavy earth moving equipment. See STC Bulletin 4 of 2001.
Feb. 16 is a Holiday **Feb. 17**	**Third Mon. in Feb.**: Deadline for county equalization director to publish in a newspaper the tentative equalization ratios and estimated SEV multipliers for 2004. [211.34a].
March 1	The STC shall publish the inflation rate before this date. [211.34d].
March 1	**First Monday in March**: The 2004 assessment roll shall be completed and certified by the assessor. [211.24].
March 2	The assessor shall submit the 2004 assessment roll to the Board of Review (BOR) on the Tuesday following the first Monday in March. [211.29].
March 2	**Tues. following first Mon. in March**: First meeting of township Board of Review. [211.29]. **Note**: City BOR may vary according to Charter provisions.
March 8	**Second Mon. in March**: Second meeting of township Board of Review which must start not earlier than 9 a.m. and not later than 3 p.m. [211.30]. Board of Review must meet one additional day during this week. Note: City BOR may vary according to Charter provisions. The March Board of Review has no authority over Homeowner's Principal Residence exemptions. Every Board of Review shall hold at least 3 hours of its required sessions during the week of the second Monday in March **after 6 p.m.**

April 1	Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. [211.205i].
April 5	**First Monday in April**: Unless the BOR has concluded earlier, last day for BOR protest of assessed value, taxable value, property classification or percentage of qualified agricultural property exemption assigned by Assessor and Board of Review. [211.30a].
Note:	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 June 30** at P.O. Box 30232, Lansing, MI 48909. A classification appeal must be filed with the State Tax Commission **in writing on or before June 30 (P.A. 476 of 1996)** [211.34c] at P.O. Box 30471, Lansing, MI 48909-7971. A classification appeal does not address value or change the equalization factor for the property for the first year, if the STC changes the class.
April 7	The township supervisor or assessor shall deliver 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 April 7** (the Wednesday following the first Monday in April) whichever date occurs first. [211.30(4)].
Note:	An assessor shall file STC form L-4021 with the County Equalization Department, and STC form L-4022 with the County Equalization Department and the State Tax Commission, **immediately following adjournment of the board of review.** STC Administrative Rule: [R 209.26(10a), (10b)]. **STC form L-4022 must be signed by the assessor.**
April 13	**Tues. following second Mon. in April:** County Board of Commissioners meets in equalization session. [209.5 and 211.34]. The equalization director files a tabular statement of the county equalization adopted by the County Board of Commissioners on the **STC form L-4024** prescribed and furnished by the STC, immediately after adoption. **County equalization shall be completed and official report (STC form L-4024) filed with STC prior to May 3, 2004** (First Monday in May).
April 19	**Third Mon. in April:** Equalization director files separate STC form L-4023 for each unit in the county with the STC no later than April 19 [211.150], STC Administrative Rule: [R 209.41(8)]. Allocation Board meets and receives budgets due this day. [211.210].

April 30	Last day for deferral period for winter (December 1) property tax levies if such deferral for qualified taxpayers was authorized by resolution of the County Board of Commissioners. [211.59].
May 3 *	**First Monday in May:** Deadline for filing official County Board of Commissioners report of county equalization **(L-4024)** with STC [209.5]. Appeal from county equalization to Michigan Tax Tribunal must be filed within 30 days after the adoption of the county equalization report by the County Board of Commissioners. [205.735].
May 3 *	**First Mon. in May:** 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. Taxable Value replaces State Equalized Value for purposes of MCL 211.34d calculations. Prior to 1995, State Equalized Valuations were used on this form, now Taxable Valuations are required. [211.34d(2)].
May 10	**Second Mon. in May:** Preliminary state equalization valuation recommendations presented by the Property Tax Division staff to the State Tax Commission. [209.2].
May 15	Prior to this date, the State must have prepared an annual assessment roll for the state-assessed properties such as telephone companies and railroads, and must have determined the average property tax rate. [207.9].
May 17	**Third Mon. in May:** County allocation boards must issue preliminary order. [211.215].
May 17 *	**Third Mon. in May:** STC form L-4028, pertaining to millage reduction fractions, must be completed by County Equalization Director with all information available within each single county. Copy of STC form L-4028 is filed with the STC and with the director of the equalization department in each county which shares inter-county taxing jurisdictions.
May 24	**Fourth Mon. in May:** State Equalization Proceeding - final State Equalization order is issued by STC. [209.4].
May 28	**Friday after fourth Monday in May:** If as a result of State Equalization the taxable value of property changes, the assessing officer of each township or city shall revise the millage reduction fractions by this date. [211.34d(2)].

May 29 is a Saturday May 30 is a Sunday May 31 is a Holiday **June 1**	Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). [211.215].
June 7	**First Mon. in June:** Deadline for notifying protesting taxpayer in writing of Board of Review action. [211.30].
June 7 *	County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified STC form L-4028 IC is filed with the County Treasurer and the STC on or before the first Monday in June. [211.34d(3)].
June 14	Allocation Board must issue final order not later than the second Monday in June. [211.216].
(MTT)	Appeal from millage allocation to the Michigan Tax Tribunal must be filed within thirty days after issuance of the final order. [205.735].
June 14 *	County Treasurer on or before the second Monday in June certifies taxable values from prior year and current year and the current year's additions and losses and the current year's millage reduction fraction for each unit of local government. [211.34d(4)].
June 28	**Fourth Monday in June:** Deadline for equalization directors to file tabulation of final Taxable Valuations with the STC on STC form L-4046. (P.A. 476 of 1996). [211.27d].
June 30 (MTT)	Deadline for assessment petition to the MTT [205.735]. Small Claims Division appeal petitions are considered filed if mailed first class and postmarked on or before June 30. Otherwise appeals sent by certified mail on or before June 30 are timely filed.
June 30	Deadline for assessment classification appeals to STC as provided by P.A. 476 of 1996. [MCL 211.34c].
June 30	Deadline for County Equalization Director to file Interim Status Report of the ongoing study for the current year. [R 209.41].
June 30	Before June 30, township supervisor shall prepare and furnish the summer tax roll to the township treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. [380.1612].

July 1	Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a charter provision with a different due date).
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 of the immediately preceding month. [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. [211.43(10)].
July 20	**Tues. following the Third Monday in July:** Special meeting of the July BOR may be convened by the assessing officer to correct a **mutual mistake of fact or clerical error**. [211.53b]. An owner of property that is a "Homeowner's Principal Residence" on December 31 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**. This means that an owner could appeal a 2001, 2002, 2003, and 2004 Homeowner's Principal Residence Exemption to the 2004 July Board of Review if the Homeowner's Principal Residence Exemption was not on the tax roll for those years. [211.7cc(20)]. See page 2 of the STC Bulletin No. 6 of 2003. An owner of property that is Qualified Agricultural Property on December 31 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. [211.7ee(6)]. PA 74 of 1995 authorizes July (and December) BOR to hear appeals for **poverty exemptions**, but not for poverty exemptions denied by the March Board of Review. Applies to current year only. [211.7u]. See page 12 of STC Bulletin No. 12 of 1997. An owner of property may appeal the **rescission of a Homeowner's Principal Residence exemption** to the July or December Board of Review in either the year for which the exemption is rescinded or in the immediately succeeding year. [211.7cc(16)]. See page 4 of STC Bulletin No. 12 of 1997.
August 16	**Third Monday in August:** 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. [205.737].

Sept. 15	Last day for qualified property taxpayer to apply to local unit treasurer for deferral of payment of summer tax. (See MCL 211.51(7) for further provisions.)
Sept. 30 *	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. [211.36]. Financial officer of each unit of local government computes tax rates in accordance with Sections 211.34d and 211.34 MCL and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and Section 211.24e, Truth in Taxation, on STC form L-4029 on or before September 30. See page 6, Chapter 1 of Volume III of Michigan Assessor's Manual.
October *	**October apportionment session of County Board of Commissioners.** Board examines certificates, directs spread of taxes in terms of millage rates to be spread on Taxable Valuations. County Equalization Director submits apportionment report to the STC. [211.37] [207.12]. 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, and 211.34(1). The County Board also receives certifications that Truth in Taxation hearings have been held if required. [211.24e].
Note:	Supervisor prepares a roll indicating property taxes to be levied and annexes the required warrant. The copy of the roll with the warrant annexed is known as the "tax roll." [211.42].
Oct. 15	The assessor reports status of Act 198 of 1974, Industrial Facility Tax property, to STC. [207.567]. Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act (PA146 of 2000).
Dec. 1	2004 taxes due and payable to local unit treasurer are a lien on real property. Charter cities or villages may provide for a different day. See also section 211.40a for exceptions to the lien date. [211.40].

Dec. 1	Tax levy reports from assessors to STC are due. County Apportionment Report to STC is due. [207.12].
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. [205.735]. (Limited to arithmetic errors).
Dec. 14	**Tues. following the second Mon. in Dec:** Special Board of Review meeting may be convened by assessing officer to correct **a mutual mistake of fact or a clerical error.** [211.53b]. An owner of property that is a "Homeowner's Principal Residence" on December 31 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.** This means that an owner could appeal a 2001, 2002, 2003, and 2004 Homeowner's Principal Residence Exemption to the 2004 December Board of Review if the Homeowner's Principal Residence Exemption was not on the tax roll for those years. [211.7cc(20)]. See page 2 of the STC Bulletin No. 6 of 2003. An owner of property that is Qualified Agricultural Property on December 31 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. [211.7ee(6)]. PA 74 of 1995 authorizes December (and July) BOR to hear appeals for **poverty exemptions**, but not poverty exemptions denied by the March Board of Review. Applies to current year only. [211.7u]. See page 12 of STC Bulletin No. 12 of 1997. An owner of property may appeal the **rescission of a Homeower's Principal Residence exemption** to the July or December Board of Review in either the year for which the exemption is rescinded or in the immediately succeeding year. [211.7cc(16)]. See page 4 of STC Bulletin No. 12 of 1997.
Dec. 31	The Department of Treasury may appeal the 2004 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal not later than December 31, 2004. [211.34c].
Dec. 31	Tax day for 2005 property taxes. [211.2]. Due date for filing of county equalization department studies made during 2004 with the STC. These studies are used for the 2005 revised valuation starting bases.
*	Requirements of Section 31 of Article 9 of State Constitution and of Sections 211.34d and 211.34(1) MCL.

2004 CHIPPEWA COUNTY EQUALIZATION REPORT
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CHIPPEWA COUNTY EQUALIZATION REPORT

REAL AND PERSONAL PROPERTY EQUALIZED VALUATION TOTALS

	TOTAL REAL PROPERTY VALUATIONS TOTALS FROM PAGES 2 & 3		PERSONAL PROPERTY VALUATIONS		TOTAL REAL PLUS PERSONAL PROPERTY					
TOWNSHIP OR CITY	ASSESSED VALUATIONS	EQUALIZED VALUATIONS	ASSESSED VALUATIONS	EQUALIZED VALUATIONS	ASSESSED VALUATIONS	EQUALIZED VALUATIONS	INCREASE (DECREASE) FROM 2003	% OF INCREASE (DECREASE)	UNIT'S PERCENT OF TOTAL	TOWNSHIP OR CITY
BAY MILLS	50,335,200	50,335,200	1,286,200	1,286,200	51,621,400	51,621,400	2,747,600	5.62%	4.48%	BAY MILLS
BRUCE	64,456,300	64,258,398	1,368,180	1,368,180	65,824,480	65,626,578	4,345,008	7.09%	5.70%	BRUCE
CHIPPEWA	8,359,600	8,359,600	472,100	472,100	8,831,700	8,831,700	759,200	9.40%	0.77%	CHIPPEWA
DAFTER	31,960,200	31,960,200	2,773,500	2,773,500	34,733,700	34,733,700	3,767,600	12.17%	3.02%	DAFTER
DETOUR	57,215,350	57,215,350	1,511,600	1,511,600	58,726,950	58,726,950	5,153,850	9.62%	5.10%	DETOUR
DRUMMOND ISLAND	165,801,050	169,150,390	1,999,900	1,999,900	167,800,950	171,150,290	27,275,955	18.96%	14.87%	DRUMMOND ISLAND
HULBERT	12,174,100	12,174,100	194,056	194,056	12,368,156	12,368,156	2,330,839	23.22%	1.07%	HULBERT
KINROSS	37,529,350	37,529,350	3,809,400	3,809,400	41,338,750	41,338,750	193,750	0.47%	3.59%	KINROSS
PICKFORD	49,225,736	50,498,850	1,207,431	1,207,431	50,433,167	51,706,281	6,918,977	15.45%	4.49%	PICKFORD
RABER	45,153,000	45,153,000	1,359,600	1,359,600	46,512,600	46,512,600	4,628,300	11.05%	4.04%	RABER
RUDYARD	31,192,835	31,192,835	2,288,207	2,288,207	33,481,042	33,481,042	3,590,349	12.01%	2.91%	RUDYARD
SOO	91,130,100	91,130,100	5,979,000	5,979,000	97,109,100	97,109,100	9,137,300	10.39%	8.44%	SOO
SUGAR ISLAND	45,887,915	47,008,495	553,325	553,325	46,441,240	47,561,820	5,781,760	13.84%	4.13%	SUGAR ISLAND
SUPERIOR	37,646,110	37,646,110	2,303,620	2,303,620	39,949,730	39,949,730	2,088,410	5.52%	3.47%	SUPERIOR
TROUT LAKE	26,670,300	26,670,300	657,100	657,100	27,327,400	27,327,400	1,146,700	4.38%	2.37%	TROUT LAKE
WHITEFISH	91,165,124	91,165,124	1,015,700	1,015,700	92,180,824	92,180,824	14,945,874	19.35%	8.01%	WHITEFISH
TOTAL TOWNSHIPS	845,902,270	851,447,402	28,778,919	28,778,919	874,681,189	880,226,321	94,811,472	12.07%	76.46%	TOTAL TOWNSHIPS
CITY OF S S MARIE	250,962,900	250,962,900	20,040,300	20,040,300	271,003,200	271,003,200	6,831,080	2.59%	23.54%	CITY OF S S MARIE
GRAND TOTAL	1,096,865,170	1,102,410,302	48,819,219	48,819,219	1,145,684,389	1,151,229,521	101,642,552	9.68%	100.00%	GRAND TOTAL

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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	82,800	815,700	0	49,436,700	0	0	50,335,200	BAY MILLS
BRUCE	11,516,348	2,348,150	0	50,393,900	0	0	64,258,398	BRUCE
CHIPPEWA	85,500	721,700	0	7,552,400	0	0	8,359,600	CHIPPEWA
DAFTER	5,122,500	2,291,500	1,128,400	23,417,800	0	0	31,960,200	DAFTER
DETOUR	2,193,100	2,033,950	480,900	52,507,400	0	0	57,215,350	DETOUR
DRUMMOND ISLAND	33,645,150	5,337,871	1,504,000	128,663,369	0	0	169,150,390	DRUMMOND ISLAND
HULBERT	1,866,500	613,500	0	9,694,100	0	0	12,174,100	HULBERT
KINROSS	1,344,600	3,834,200	1,217,800	31,132,750	0	0	37,529,350	KINROSS
PICKFORD	7,680,943	2,343,828	0	40,474,079	0	0	50,498,850	PICKFORD
RABER	3,942,000	1,514,600	0	39,696,400	0	0	45,153,000	RABER
RUDYARD	5,159,900	2,521,000	0	23,511,935	0	0	31,192,835	RUDYARD
SOO	3,405,200	11,645,800	2,085,300	73,993,800	0	0	91,130,100	SOO
SUGAR ISLAND	0	628,800	0	46,379,695	0	0	47,008,495	SUGAR ISLAND
SUPERIOR	2,233,595	6,609,600	0	28,802,915	0	0	37,646,110	SUPERIOR
TROUT LAKE	17,500	1,434,100	20,000	25,198,700	0	0	26,670,300	TROUT LAKE
WHITEFISH	11,856,200	3,850,224	0	75,458,700	0	0	91,165,124	WHITEFISH
TOTAL TOWNSHIPS	90,151,836	48,544,523	6,436,400	706,314,643	0	0	851,447,402	TOTAL TOWNSHIPS
CITY OF S S MARIE	103,400	86,850,000	11,950,300	152,059,200	0	0	250,962,900	CITY OF S S MARIE
GRAND TOTAL	**90,255,236**	**135,394,523**	**18,386,700**	**858,373,843**	**0**	**0**	**1,102,410,302**	**GRAND TOTAL**

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YEAR: 2004

CHIPPEWA COUNTY EQUALIZATION REPORT

REAL PROPERTY -- ASSESSED VALUATIONS APPROVED BY BOARDS OF REVIEW

TOWNSHIP/CITY	AGRICULTURAL CLASS 101	COMMERCIAL CLASS 201	INDUSTRIAL CLASS 301	RESIDENTIAL CLASS 401	TIM. CUT-OVER CLASS 501	DEVELOPMENTAL CLASS 601	REAL PROPERTY TOTALS	TOWNSHIP/CITY
BAY MILLS	82,800	815,700	0	49,436,700	0	0	50,335,200	BAY MILLS
BRUCE	11,714,250	2,348,150	0	50,393,900	0	0	64,456,300	BRUCE
CHIPPEWA	85,500	721,700	0	7,552,400	0	0	8,359,600	CHIPPEWA
DAFTER	5,122,500	2,291,500	1,128,400	23,417,800	0	0	31,960,200	DAFTER
DETOUR	2,193,100	2,033,950	480,900	52,507,400	0	0	57,215,350	DETOUR
DRUMMOND ISLAND	33,645,150	5,195,800	1,504,000	125,456,100	0	0	165,801,050	DRUMMOND ISLAND
HULBERT	1,866,500	613,500	0	9,694,100	0	0	12,174,100	HULBERT
KINROSS	1,344,600	3,834,200	1,217,800	31,132,750	0	0	37,529,350	KINROSS
PICKFORD	7,417,800	2,268,326	0	39,539,610	0	0	49,225,736	PICKFORD
RABER	3,942,000	1,514,600	0	39,696,400	0	0	45,153,000	RABER
RUDYARD	5,159,900	2,521,000	0	23,511,935	0	0	31,192,835	RUDYARD
SOO	3,405,200	11,645,800	2,085,300	73,993,800	0	0	91,130,100	SOO
SUGAR ISLAND	0	628,800	0	45,259,115	0	0	45,887,915	SUGAR ISLAND
SUPERIOR	2,233,595	6,609,600	0	28,802,915	0	0	37,646,110	SUPERIOR
TROUT LAKE	17,500	1,434,100	20,000	25,198,700	0	0	26,670,300	TROUT LAKE
WHITEFISH	11,856,200	3,850,224	0	75,458,700	0	0	91,165,124	WHITEFISH
TOTAL TOWNSHIPS	90,086,595	48,326,950	6,436,400	701,052,325	0	0	845,902,270	TOTAL TOWNSHIPS
CITY OF S S MARIE	103,400	86,850,000	11,950,300	152,059,200	0	0	250,962,900	CITY OF S S MARIE
GRAND TOTAL	**90,189,995**	**135,176,950**	**18,386,700**	**853,111,525**	**0**	**0**	**1,096,865,170**	**GRAND TOTAL**

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YEAR: 2004

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 CLASS 551	PERSONAL PROPERTY TOTALS	TOWNSHIP/CITY
BAY MILLS	0	366,300	0	0	919,900	1,286,200	BAY MILLS
BRUCE	0	532,380	0	0	835,800	1,368,180	BRUCE
CHIPPEWA	0	145,600	0	0	326,500	472,100	CHIPPEWA
DAFTER	0	879,700	148,600	0	1,745,200	2,773,500	DAFTER
DETOUR	0	236,900	0	0	1,274,700	1,511,600	DETOUR
DRUMMOND ISLAND	0	647,600	580,500	0	771,800	1,999,900	DRUMMOND ISLAND
HULBERT	0	29,156	0	0	164,900	194,056	HULBERT
KINROSS	0	1,158,800	890,700	0	1,759,900	3,809,400	KINROSS
PICKFORD	0	384,326	0	0	823,105	1,207,431	PICKFORD
RABER	0	476,200	0	0	883,400	1,359,600	RABER
RUDYARD	0	561,649	0	0	1,726,558	2,288,207	RUDYARD
SOO	0	3,632,400	0	0	2,346,600	5,979,000	SOO
SUGAR ISLAND	0	75,025	0	0	478,300	553,325	SUGAR ISLAND
SUPERIOR	0	1,029,400	0	0	1,274,220	2,303,620	SUPERIOR
TROUT LAKE	0	92,000	0	0	565,100	657,100	TROUT LAKE
WHITEFISH	0	446,400	0	0	569,300	1,015,700	WHITEFISH
TOTAL TOWNSHIPS	0	10,693,836	1,619,800	0	16,465,283	28,778,919	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	12,359,600	2,944,100	0	4,736,600	20,040,300	CITY OF S S MARIE
GRAND TOTAL	0	**23,053,436**	**4,563,900**	**0**	**21,201,883**	**48,819,219**	**GRAND TOTAL**

CO.EQL/PG5/04
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YEAR: 2004

CHIPPEWA COUNTY EQUALIZATION REPORT

AGRICULTURAL CLASS - - REAL 101

TOWNSHIP/CITY	2004 PARCEL COUNT	2004 LOCAL ASSESSED	2004 COUNTY EQUALIZED	2003 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNIT'S % OF TOTAL	2004 LEVEL OF ASSESSMENT	2004 FACTOR	2003 FACTOR	TOWNSHIP/CITY
BAY MILLS	2	82,800	82,800	126,700	-43,900	-34.65%	0.09%	50.00	1.00000	1.00000	BAY MILLS
BRUCE	279	11,714,250	11,516,348	10,053,650	1,462,698	14.55%	12.76%	50.86	0.98311	1.00000	BRUCE
CHIPPEWA	2	85,500	85,500	78,500	7,000	8.92%	0.09%	49.97	1.00000	1.00000	CHIPPEWA
DAFTER	163	5,122,500	5,122,500	4,958,500	164,000	3.31%	5.68%	49.99	1.00000	1.00000	DAFTER
DETOUR	11	2,193,100	2,193,100	1,176,150	1,016,950	86.46%	2.43%	50.00	1.00000	1.00000	DETOUR
DRUMMOND ISLAND	112	33,645,150	33,645,150	14,511,950	19,133,200	131.84%	37.28%	50.00	1.00000	1.00000	DRUMMOND ISLAND
HULBERT	26	1,866,500	1,866,500	970,100	896,400	92.40%	2.07%	50.00	1.00000	1.00000	HULBERT
KINROSS	48	1,344,600	1,344,600	1,189,900	154,700	13.00%	1.49%	49.79	1.00000	1.00000	KINROSS
PICKFORD	216	7,417,800	7,680,943	6,491,400	1,189,543	18.32%	8.51%	48.29	1.03548	1.00000	PICKFORD
RABER	82	3,942,000	3,942,000	3,487,100	454,900	13.05%	4.37%	49.95	1.00000	1.00000	RABER
RUDYARD	176	5,159,900	5,159,900	4,319,200	840,700	19.46%	5.72%	49.98	1.00000	1.00000	RUDYARD
SOO	69	3,405,200	3,405,200	3,210,900	194,300	6.05%	3.77%	49.95	1.00000	1.00000	SOO
SUGAR ISLAND	0	0	0	0	0	0.00%	0.00%	0.00	0.00000	0.00000	SUGAR ISLAND
SUPERIOR	84	2,233,595	2,233,595	1,998,645	234,950	11.76%	2.47%	49.94	1.00000	1.00000	SUPERIOR
TROUT LAKE	1	17,500	17,500	17,500	0	0.00%	0.02%	50.00	1.00000	1.00000	TROUT LAKE
WHITEFISH	112	11,856,200	11,856,200	6,681,350	5,174,850	77.45%	13.14%	50.00	1.00000	1.00000	WHITEFISH
TOTAL TOWNSHIPS	1,383	90,086,595	90,151,836	59,271,545	30,880,291	52.10%	99.89%				TOTAL TOWNSHIPS
CITY OF S S MARIE	2	103,400	103,400	24,900	78,500	315.26%	0.11%	50.00	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	**1,385**	**90,189,995**	**90,255,236**	**59,296,445**	**30,958,791**	**52.21%**	**100.00%**				**GRAND TOTAL**

BREAKDOWN OF STATE OWNED AGRICULTURAL-CLASSED PROPERTIES AND LOCALLY -CLASSED AGRICULTURAL PROPERTIES						PERCENT INCREASE	% OF EQL VAL	TAXABLE VALUES	TAXABLE VALUE %
State AG properties	311	53,028,450	53,039,725	26,023,650	27,016,075	103.81%	58.77%	7,610,989	25.04%
Local AG properties	1074	37,161,545	37,215,511	33,272,795	3,942,716	11.85%	41.23%	22,784,059	74.96%
TOTALS	1385	90,189,995	90,255,236	59,296,445	30,958,791	52.21%	100.00%	30,395,048	100.00%

YEAR: 2004

CHIPPEWA COUNTY EQUALIZATION REPORT

STATE AGRICULTURAL & LOCAL AGRICULTURAL
6 YEAR SUMMARY BY % & TOTALS

		PARCEL COUNT	% BY PARCEL	AV	% BY AV	SEV	% BY SEV
1999	ST AG	312	23.28%	6,682,800	23.08%	6,682,800	23.23%
	LOCAL AG	1,028	76.72%	22,275,587	76.92%	22,079,038	76.77%
	TOTAL	1,340	100.00%	28,958,387	100.00%	28,761,838	100.00%
		PARCEL COUNT	% BY PARCEL	AV	% BY AV	SEV	% BY SEV
2000	ST AG	313	18.79%	7,174,500	21.64%	7,174,500	21.56%
	LOCAL AG	1,353	81.21%	25,975,570	78.36%	26,108,971	78.44%
	TOTAL	1,666	100.00%	33,150,070	100.00%	33,283,471	100.00%
		PARCEL COUNT	% BY PARCEL	AV	% BY AV	SEV	% BY SEV
2001	ST AG	314	22.77%	7,757,900	21.94%	7,757,900	22.03%
	LOCAL AG	1,065	77.23%	27,605,810	78.06%	27,462,497	77.97%
	TOTAL	1,379	100.00%	35,363,710	100.00%	35,220,397	100.00%
		PARCEL COUNT	% BY PARCEL	AV	% BY AV	SEV	% BY SEV
2002	ST AG	307	22.49%	9,134,700	23.20%	9,134,700	23.21%
	LOCAL AG	1,058	77.51%	30,241,100	76.80%	30,214,100	76.79%
	TOTAL	1,365	100.00%	39,375,800	100.00%	39,348,800	100.00%
		PARCEL COUNT	% BY PARCEL	AV	% BY AV	SEV	% BY SEV
2003	ST AG	310	22.64%	26,023,650	43.89%	26,023,650	43.89%
	LOCAL AG	1,059	77.36%	33,272,795	56.11%	33,272,795	56.11%
	TOTAL	1,369	100.00%	59,296,445	100.00%	59,296,445	100.00%
		PARCEL COUNT	% BY PARCEL	AV	% BY AV	SEV	% BY SEV
2004	ST AG	311	22.45%	53,028,450	58.80%	53,039,725	58.77%
	LOCAL AG	1,074	77.55%	37,161,545	41.20%	37,215,511	41.23%
	TOTAL	1,385	100.00%	90,189,995	100.00%	90,255,236	100.00%

ST AG STATE AGRICULTURAL
AG LOCAL AGRICULTURAL
AV ASSESSED VALUE
SEV STATE EQUALIZED VALUE

CO.EQL/PG6/04
4/2/04

YEAR: 2004

CHIPPEWA COUNTY EQUALIZATION REPORT

COMMERCIAL CLASS - - REAL 201

TOWNSHIP/CITY	2004 PARCEL COUNT	2004 LOCAL ASSESSED	2004 COUNTY EQUALIZED	2003 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNIT'S % OF TOTAL	2004 LEVEL OF ASSESSMENT	2004 FACTOR	2003 FACTOR	TOWNSHIP/CITY
BAY MILLS	9	815,700	815,700	831,200	-15,500	-1.86%	0.60%	49.95	1.00000	1.00000	BAY MILLS
BRUCE	43	2,348,150	2,348,150	2,283,650	64,500	2.82%	1.73%	50.00	1.00000	1.00000	BRUCE
CHIPPEWA	16	721,700	721,700	660,300	61,400	9.30%	0.53%	49.75	1.00000	1.00000	CHIPPEWA
DAFTER	48	2,291,500	2,291,500	2,011,900	279,600	13.90%	1.69%	49.95	1.00000	1.00000	DAFTER
DETOUR	47	2,033,950	2,033,950	1,964,250	69,700	3.55%	1.50%	49.51	1.00000	1.00000	DETOUR
DRUMMOND ISLAND	89	5,195,800	5,337,871	5,126,900	210,971	4.11%	3.94%	48.67	1.02735	1.00000	DRUMMOND ISLAND
HULBERT	11	613,500	613,500	613,500	0	0.00%	0.45%	49.46	1.00000	1.00000	HULBERT
KINROSS	66	3,834,200	3,834,200	3,707,500	126,700	3.42%	2.83%	49.46	1.00000	1.00000	KINROSS
PICKFORD	57	2,268,326	2,343,828	2,251,484	92,344	4.10%	1.73%	48.39	1.03329	1.00000	PICKFORD
RABER	18	1,514,600	1,514,600	1,469,000	45,600	3.10%	1.12%	49.92	1.00000	1.00000	RABER
RUDYARD	91	2,521,000	2,521,000	2,410,863	110,137	4.57%	1.86%	49.93	1.00000	1.00000	RUDYARD
SOO	87	11,645,800	11,645,800	11,258,500	387,300	3.44%	8.60%	49.73	1.00000	1.00000	SOO
SUGAR ISLAND	11	628,800	628,800	703,400	-74,600	-10.61%	0.46%	49.43	1.00000	1.00000	SUGAR ISLAND
SUPERIOR	36	6,609,600	6,609,600	6,628,880	-19,280	-0.29%	4.88%	49.52	1.00000	1.00000	SUPERIOR
TROUT LAKE	38	1,434,100	1,434,100	1,419,200	14,900	1.05%	1.06%	49.92	1.00000	1.00000	TROUT LAKE
WHITEFISH	75	3,850,224	3,850,224	3,702,024	148,200	4.00%	2.84%	49.13	1.00000	1.00000	WHITEFISH
TOTAL TOWNSHIPS	742	48,326,950	48,544,523	47,042,551	1,501,972	3.19%	35.85%				TOTAL TOWNSHIPS
CITY OF S S MARIE	668	86,850,000	86,850,000	86,598,100	251,900	0.29%	64.15%	49.95	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	**1,410**	**135,176,950**	**135,394,523**	**133,640,651**	**1,753,872**	**1.31%**	**100.00%**				**GRAND TOTAL**

CO.EQL/PG7/04
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YEAR: 2004

CHIPPEWA COUNTY EQUALIZATION REPORT

INDUSTRIAL CLASS - - REAL 301

TOWNSHIP/CITY	2004 PARCEL COUNT	2004 LOCAL ASSESSED	2004 COUNTY EQUALIZED	2003 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNIT'S % OF TOTAL	2004 LEVEL OF ASSESSMENT	2004 FACTOR	2003 FACTOR	TOWNSHIP/CITY
BAY MILLS	0	0	0	0	0	0.00%	0.00%	0.00	0.00000	0.00000	BAY MILLS
BRUCE	0	0	0	0	0	0.00%	0.00%	0.00	0.00000	0.00000	BRUCE
CHIPPEWA	0	0	0	0	0	0.00%	0.00%	0.00	0.00000	0.00000	CHIPPEWA
DAFTER	8	1,128,400	1,128,400	1,805,400	-677,000	-37.50%	6.14%	50.00	1.00000	1.00000	DAFTER
DETOUR	3	480,900	480,900	480,900	0	0.00%	2.62%	50.00	1.00000	1.00000	DETOUR
DRUMMOND ISLAND	42	1,504,000	1,504,000	1,504,000	0	0.00%	8.18%	50.00	1.00000	1.00000	DRUMMOND ISLAND
HULBERT	0	0	0	0	0	0.00%	0.00%	0.00	0.00000	0.00000	HULBERT
KINROSS	9	1,217,800	1,217,800	1,257,800	-40,000	-3.18%	6.62%	50.00	1.00000	1.00000	KINROSS
PICKFORD	0	0	0	0	0	0.00%	0.00%	0.00	0.00000	0.00000	PICKFORD
RABER	0	0	0	0	0	0.00%	0.00%	0.00	0.00000	0.00000	RABER
RUDYARD	0	0	0	0	0	0.00%	0.00%	0.00	0.00000	0.00000	RUDYARD
SOO	28	2,085,300	2,085,300	1,682,500	402,800	23.94%	11.34%	50.00	1.00000	1.00000	SOO
SUGAR ISLAND	0	0	0	0	0	0.00%	0.00%	0.00	0.00000	0.00000	SUGAR ISLAND
SUPERIOR	0	0	0	0	0	0.00%	0.00%	0.00	0.00000	0.00000	SUPERIOR
TROUT LAKE	1	20,000	20,000	74,600	-54,600	-73.19%	0.11%	50.00	1.00000	1.00000	TROUT LAKE
WHITEFISH	0	0	0	0	0	0.00%	0.00%	0.00	0.00000	0.00000	WHITEFISH
TOTAL TOWNSHIPS	91	6,436,400	6,436,400	6,805,200	-368,800	-5.42%	35.01%				TOTAL TOWNSHIPS
CITY OF S S MARIE	40	11,950,300	11,950,300	11,974,120	-23,820	-0.20%	64.99%	50.00	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	**131**	**18,386,700**	**18,386,700**	**18,779,320**	**-392,620**	**-2.09%**	**100.00%**	**50.00%**	**1.00000**		**GRAND TOTAL**

CO.EQL/PG8/04
4/2/04

YEAR: 2004

CHIPPEWA COUNTY EQUALIZATION REPORT

RESIDENTIAL CLASS - - REAL 401

TOWNSHIP/CITY	2004 PARCEL COUNT	2004 LOCAL ASSESSED	2004 COUNTY EQUALIZED	2003 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNIT'S % OF TOTAL	2004 LEVEL OF ASSESSMENT	2004 FACTOR	2003 FACTOR	TOWNSHIP/CITY
BAY MILLS	1,124	49,436,700	49,436,700	46,677,700	2,759,000	5.91%	5.76%	49.88	1.00000	1.00000	BAY MILLS
BRUCE	1,464	50,393,900	50,393,900	47,485,700	2,908,200	6.12%	5.87%	49.98	1.00000	1.00000	BRUCE
CHIPPEWA	413	7,552,400	7,552,400	6,870,700	681,700	9.92%	0.88%	49.74	1.00000	1.00000	CHIPPEWA
DAFTER	723	23,417,800	23,417,800	20,375,000	3,042,800	14.93%	2.73%	49.93	1.00000	1.00000	DAFTER
DETOUR	1,663	52,507,400	52,507,400	49,158,600	3,348,800	6.81%	6.12%	49.17	1.00000	1.00000	DETOUR
DRUMMOND ISLAND	2,941	125,456,100	128,663,369	120,720,785	7,942,584	6.58%	14.99%	48.75	1.02557	1.04576	DRUMMOND ISLAND
HULBERT	474	9,694,100	9,694,100	8,285,020	1,409,080	17.01%	1.13%	49.67	1.00000	0.99365	HULBERT
KINROSS	1,388	31,132,750	31,132,750	30,836,950	295,800	0.96%	3.63%	49.69	1.00000	1.00000	KINROSS
PICKFORD	1,262	39,539,610	40,474,079	34,892,263	5,581,816	16.00%	4.72%	48.85	1.02364	1.05598	PICKFORD
RABER	1,224	39,696,400	39,696,400	35,809,000	3,887,400	10.86%	4.62%	49.55	1.00000	1.00000	RABER
RUDYARD	1,097	23,511,935	23,511,935	21,018,925	2,493,010	11.86%	2.74%	49.50	1.00000	1.00000	RUDYARD
SOO	1,825	73,993,800	73,993,800	66,857,100	7,136,700	10.67%	8.62%	49.99	1.00000	1.00000	SOO
SUGAR ISLAND	1,453	45,259,115	46,379,695	40,536,960	5,842,735	14.41%	5.40%	48.79	1.02476	1.00000	SUGAR ISLAND
SUPERIOR	1,107	28,802,915	28,802,915	27,164,945	1,637,970	6.03%	3.36%	49.28	1.00000	1.00000	SUPERIOR
TROUT LAKE	908	25,198,700	25,198,700	24,043,400	1,155,300	4.81%	2.94%	49.61	1.00000	1.00000	TROUT LAKE
WHITEFISH	2,249	75,458,700	75,458,700	65,945,406	9,513,294	14.43%	8.79%	49.10	1.00000	1.02154	WHITEFISH
TOTAL TOWNSHIPS	21,315	701,052,325	706,314,643	646,678,454	59,636,189	9.22%	82.29%				TOTAL TOWNSHIPS
CITY OF S S MARIE	5,273	152,059,200	152,059,200	145,954,800	6,104,400	4.18%	17.71%	49.68	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	**26,588**	**853,111,525**	**858,373,843**	**792,633,254**	**65,740,589**	**8.29%**	**100.00%**				**GRAND TOTAL**

CO.EQL/PG9/04
4/2/04

YEAR: 2004

CHIPPEWA COUNTY EQUALIZATION REPORT

TIMBER CUTOVER CLASS - - REAL 501

TOWNSHIP/CITY	2004 PARCEL COUNT	2004 LOCAL ASSESSED	2004 COUNTY EQUALIZED	2003 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNIT'S % OF TOTAL	2004 LEVEL OF ASSESSMENT	2004 FACTOR	2003 FACTOR	TOWNSHIP/CITY
BAY MILLS	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	BAY MILLS
BRUCE	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	BRUCE
CHIPPEWA	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	CHIPPEWA
DAFTER	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	DAFTER
DETOUR	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	DETOUR
DRUMMOND ISLAND	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	DRUMMOND ISLAND
HULBERT	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	HULBERT
KINROSS	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	KINROSS
PICKFORD	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	PICKFORD
RABER	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	RABER
RUDYARD	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	RUDYARD
SOO	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	SOO
SUGAR ISLAND	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	SUGAR ISLAND
SUPERIOR	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	SUPERIOR
TROUT LAKE	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	TROUT LAKE
WHITEFISH	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	WHITEFISH
TOTAL TOWNSHIPS	0	0	0	0	0	0.00%	0.00%	0.00%			TOTAL TOWNSHIPS
CITY OF S S MARIE	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	CITY OF S S MARIE
GRAND TOTAL	**0**	**0**	**0**	**0**	**0**	**0.00%**	**0.00%**	**0.00%**			**GRAND TOTAL**

CO.EQL/PG10/04
4/2/04

YEAR: 2004

CHIPPEWA COUNTY EQUALIZATION REPORT

DEVELOPMENTAL CLASS - - REAL 601

TOWNSHIP/CITY	2004 PARCEL COUNT	2004 LOCAL ASSESSED	2004 COUNTY EQUALIZED	2003 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNIT'S % OF TOTAL	2004 LEVEL OF ASSESSMENT	2004 FACTOR	2003 FACTOR	TOWNSHIP/CITY
BAY MILLS	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	BAY MILLS
BRUCE	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	BRUCE
CHIPPEWA	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	CHIPPEWA
DAFTER	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	DAFTER
DETOUR	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	DETOUR
DRUMMOND ISLAND	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	DRUMMOND ISLAND
HULBERT	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	HULBERT
KINROSS	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	KINROSS
PICKFORD	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	PICKFORD
RABER	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	RABER
RUDYARD	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	RUDYARD
SOO	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	SOO
SUGAR ISLAND	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	SUGAR ISLAND
SUPERIOR	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	SUPERIOR
TROUT LAKE	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	TROUT LAKE
WHITEFISH	0	0	0	0	0	0.00%	0.00%	0.00%	0.00000	0.00000	WHITEFISH
TOTAL TOWNSHIPS	0	0	0	0	0	0.00%	0.00%				TOTAL TOWNSHIPS
CITY OF S S MARIE	0	0		0	0	0.00%	0.00%	0.00%	0.00000	0.00000	CITY OF S S MARIE
GRAND TOTAL	**0**	**0**	**0**	**0**	**0**	**0.00%**	**0.00%**				**GRAND TOTAL**

YEAR: 2004

CO.EQL/PG11/04

4/2/04

CHIPPEWA COUNTY EQUALIZATION REPORT

SUMMARY OF RATIOS AND FACTORS*

UNIT	CLASS: AG 101 RATIO	CLASS: AG 101 FACTOR	CLASS: COM 201 RATIO	CLASS: COM 201 FACTOR	CLASS: IND 301 RATIO	CLASS: IND 301 FACTOR	CLASS: RES 401 RATIO	CLASS: RES 401 FACTOR	CLASS: TC 501 * RATIO	CLASS: TC 501 * FACTOR	CLASS: DEV 601* RATIO	CLASS: DEV 601* FACTOR	CLASS: PERSONAL RATIO	CLASS: PERSONAL FACTOR	UNIT
BAY MILLS	50.00	1.00000	49.95	1.00000	0.00	0.00000	49.88	1.00000	0.00	0.00000	0.00	0.00000	50.00%	1.00000	BAY MILLS
BRUCE	50.86	0.98311	50.00	1.00000	0.00	0.00000	49.98	1.00000	0.00	0.00000	0.00	0.00000	50.00%	1.00000	BRUCE
CHIPPEWA	49.97	1.00000	49.75	1.00000	0.00	0.00000	49.74	1.00000	0.00	0.00000	0.00	0.00000	50.00%	1.00000	CHIPPEWA
DAFTER	49.99	1.00000	49.95	1.00000	50.00	1.00000	49.93	1.00000	0.00	0.00000	0.00	0.00000	50.00%	1.00000	DAFTER
DETOUR	50.00	1.00000	49.51	1.00000	50.00	1.00000	49.17	1.00000	0.00	0.00000	0.00	0.00000	50.00%	1.00000	DETOUR
DRUMMOND ISLAND	50.00	1.00000	48.67	1.02735	50.00	1.00000	48.75	1.02557	0.00	0.00000	0.00	0.00000	50.00%	1.00000	DRUMMOND ISLAND
HULBERT	50.00	1.00000	49.46	1.00000	0.00	0.00000	49.67	1.00000	0.00	0.00000	0.00	0.00000	50.00%	1.00000	HULBERT
KINROSS	49.79	1.00000	49.46	1.00000	50.00	1.00000	49.69	1.00000	0.00	0.00000	0.00	0.00000	50.00%	1.00000	KINROSS
PICKFORD	48.29	1.03548	48.39	1.03329	0.00	0.00000	48.85	1.02364	0.00	0.00000	0.00	0.00000	50.00%	1.00000	PICKFORD
RABER	49.95	1.00000	49.92	1.00000	0.00	0.00000	49.55	1.00000	0.00	0.00000	0.00	0.00000	50.00%	1.00000	RABER
RUDYARD	49.98	1.00000	49.93	1.00000	0.00	0.00000	49.50	1.00000	0.00	0.00000	0.00	0.00000	50.00%	1.00000	RUDYARD
SOO	49.95	1.00000	49.73	1.00000	50.00	1.00000	49.99	1.00000	0.00	0.00000	0.00	0.00000	50.00%	1.00000	SOO
SUGAR ISLAND	0.00	0.00000	49.43	1.00000	0.00	0.00000	48.79	1.02476	0.00	0.00000	0.00	0.00000	50.00%	1.00000	SUGAR ISLAND
SUPERIOR	49.94	1.00000	49.52	1.00000	0.00	0.00000	49.28	1.00000	0.00	0.00000	0.00	0.00000	50.00%	1.00000	SUPERIOR
TROUT LAKE	50.00	1.00000	49.92	1.00000	50.00	1.00000	49.61	1.00000	0.00	0.00000	0.00	0.00000	50.00%	1.00000	TROUT LAKE
WHITEFISH	50.00	1.00000	49.13	1.00000	0.00	0.00000	49.10	1.00000	0.00	0.00000	0.00	0.00000	50.00%	1.00000	WHITEFISH
CITY OF S S MARIE	50.00	1.00000	49.95	1.00000	50.00	1.00000	49.68	1.00000	0.00	0.00000	0.00	0.00000	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)

CO.EQL/PG12/04

4/2/04

YEAR: 2004

CHIPPEWA COUNTY TOTAL VALUATIONS

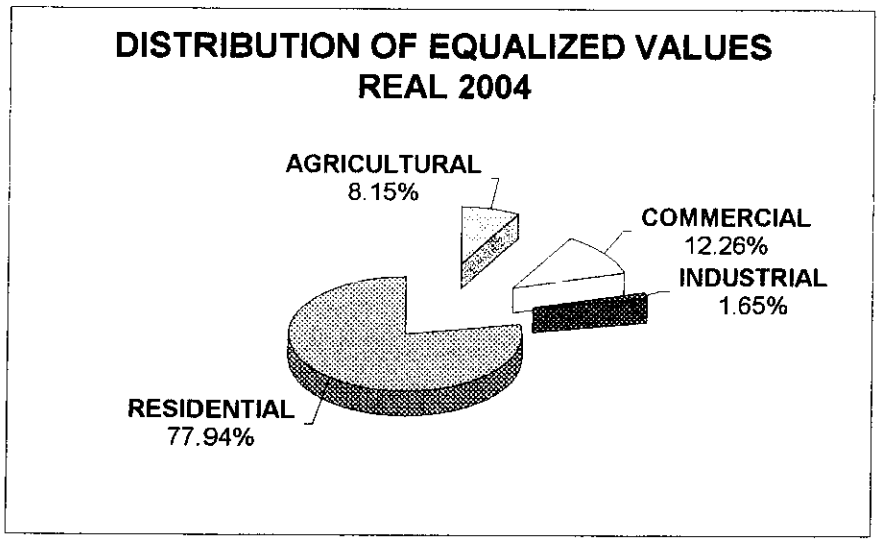
NUMBER OF PARCELS	REAL PROPERTY TOTALS	CLASS NUMBER	EQUALIZED VALUES	TRUE CASH VALUE	% OF TOTAL
1,385	AGRICULTURAL	101	90,255,236	180,547,336	8.15%
1,410	COMMERCIAL	201	135,394,523	271,532,026	12.26%
131	INDUSTRIAL	301	18,386,700	36,773,400	1.65%
26,588	RESIDENTIAL	401	858,373,843	1,726,685,340	77.94%
0	TIMBER CUT-OVER	501	0	0	0.00%
0	DEVELOPMENTAL	601	0	0	0.00%
29,514	TOTAL REAL		1,102,410,302	2,215,538,102	100.00%

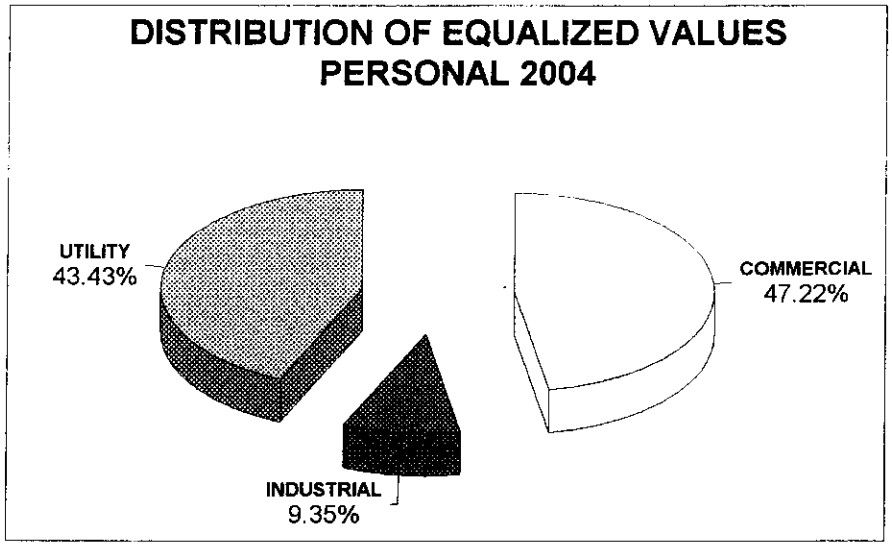
REAL PERCENT OF COUNTY TOTAL: 95.76%

NUMBER OF PARCELS	PERSONAL PROPERTY TOTAL	CLASS NUMBER	EQUALIZED VALUES	TRUE CASH VALUE	% OF TOTAL
0	AGRICULTURAL	151	0	0	0.00%
1314	COMMERCIAL	251	23,053,436	46,106,872	47.22%
18	INDUSTRIAL	351	4,563,900	9,127,800	9.35%
0	RESIDENTIAL	451	0	0	0.00%
64	UTILITY	551	21,201,883	42,403,766	43.43%
1,396	TOTAL PERSONAL		48,819,219	97,638,438	100.00%

PERSONAL PERCENT OF COUNTY TOTAL: 4.24%

30910	GRAND TOTALS:	1,151,229,521	2,313,176,540	100.00%


DISTRIBUTION OF EQUALIZED VALUES
REAL 2004
AGRICULTURAL
8.15%
COMMERCIAL
12.26%
INDUSTRIAL
1.65%
RESIDENTIAL
77.94%


DISTRIBUTION OF EQUALIZED VALUES
PERSONAL 2004
UTILITY
43.43%
COMMERCIAL
47.22%
INDUSTRIAL
9.35%

CO.EQL/PG14/04
6-May-04

YEAR: 2004

FINAL

CHIPPEWA COUNTY EQUALIZATION REPORT
SCHOOL DISTRICT TAXABLE VALUES BY TOWNSHIP

TOWNSHIP OR CITY	BRIMLEY AREA DIST 17 140	DETOUR AREA DIST 17 050	PICKFORD DIST 17 090	LES CHENEAUX DIST 49 040	RUDYARD DIST 17 110	SAULT AREA DIST 17 010	TAHQUAMENON DIST 48 040	WHITEFISH DIST 17 160	TOTALS	TOWNSHIP OR CITY
BAY MILLS BRUCE	34,053,400		553,238			45,976,670			34,053,400 46,529,908	BAY MILLS BRUCE
CHIPPEWA DAFTER	5,515,100 5,275,200				4,694,100	15,580,100			5,515,100 25,549,400	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		36,817,150 82,365,190							36,817,150 82,365,190	DETOUR DRUMMOND ISL
HULBERT KINROSS					35,716,309		6,571,750		6,571,750 35,716,309	HULBERT KINROSS
PICKFORD RABER		14,700,900	33,739,807 12,029,200	62,700					33,739,807 26,792,800	PICKFORD RABER
RUDYARD SOO					26,206,744	78,198,000			26,206,744 78,198,000	RUDYARD SOO
SUGAR ISL SUPERIOR	29,352,620					26,882,521			26,882,521 29,352,620	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					18,098,100			47,748,685	18,098,100 47,748,685	TROUT LAKE WHITEFISH
TOTAL TWPS	74,196,320	133,883,240	46,322,245	62,700	84,715,253	166,637,291	6,571,750	47,748,685	560,137,484	TOTAL TWPS
CITY OF SOO						242,512,276			242,512,276	CITY OF SOO
GRAND TOTALS	**74,196,320**	**133,883,240**	**46,322,245**	**62,700**	**84,715,253**	**409,149,567**	**6,571,750**	**47,748,685**	**802,649,760**	**GRAND TOTALS**

CERTIFIED 4/5/04 Sharon H. Kennedy
SHARON H KENNEDY, EQUALIZATION DIRECTOR

CO.EQL/PG15/03
6-May-04

YEAR: 2004

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	51,621,400		869,442			64,757,136			51,621,400 65,626,578	BAY MILLS BRUCE
CHIPPEWA DAFTER	8,831,700 8,027,400				6,522,700	20,183,600			8,831,700 34,733,700	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		58,726,950 171,150,290							58,726,950 171,150,290	DETOUR DRUMMOND ISL
HULBERT KINROSS					41,338,750		12,368,156		12,368,156 41,338,750	HULBERT KINROSS
PICKFORD RABER		24,934,500	51,706,281 21,477,900	100,200					51,706,281 46,512,600	PICKFORD RABER
RUDYARD SOO					33,481,042	97,109,100			33,481,042 97,109,100	RUDYARD SOO
SUGAR ISL SUPERIOR	39,949,730					47,561,820			47,561,820 39,949,730	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					27,327,400			92,180,824	27,327,400 92,180,824	TROUT LAKE WHITEFISH
TOTAL TWPS	108,430,230	254,811,740	74,053,623	100,200	108,669,892	229,611,656	12,368,156	92,180,824	880,226,321	TOTAL TWPS
CITY OF SOO						271,003,200			271,003,200	CITY OF SOO
GRAND TOTALS	**108,430,230**	**254,811,740**	**74,053,623**	**100,200**	**108,669,892**	**500,614,856**	**12,368,156**	**92,180,824**	**1,151,229,521**	**GRAND TOTALS**

CERTIFIED 5/6/04 Sharon H Kennedy
SHARON H KENNEDY, EQUALIZATION DIRECTOR

CO.EQL/PG16

6-May-04

YEAR: 2004

FINAL

CHIPPEWA COUNTY EQUALIZATION REPORT
SCHOOL DISTRICT TAXABLE VALUES BY TOWNSHIP

STATE SCHOOL CODE	SCHOOL DISTRICT	2003	2004	AMOUNT OF INCREASE O (DECREASE)	PERCENT CHANGE
17140	BRIMLEY AREA	64,018,061	74,196,320	10,178,259	15.90%
17050	DETOUR AREA	118,937,200	133,883,240	14,946,040	12.57%
17090	PICKFORD AREA	39,387,183	46,322,245	6,935,062	17.61%
17110	RUDYARD AREA	76,784,529	84,715,253	7,930,724	10.33%
17010	SAULT AREA	376,444,831	409,149,567	32,704,736	8.69%
48040	TAHQUAMENON	6,020,112	6,571,750	551,638	9.16%
17160	WHITEFISH	42,057,661	47,748,685	5,691,024	13.53%
49040	LES CHENEAUX	60,700	62,700	2,000	3.29%
17000	EASTERN U P ISD	723,710,277	802,649,760	78,939,483	10.91%

CO.EQL/PG17/04

4/6/04

YEAR: 2004

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

EQUALIZED VALUES: REAL PROPERTY

UNIT NAME	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TC & DEVEL	TOTAL REAL VALUES
BAY MILLS	82,800	815,700	0	49,436,700	0	50,335,200
BRUCE	11,516,348	2,348,150	0	50,393,900	0	64,258,398
CHIPPEWA	85,500	721,700	0	7,552,400	0	8,359,600
DAFTER	5,122,500	2,291,500	1,128,400	23,417,800	0	31,960,200
DETOUR	2,193,100	2,033,950	480,900	52,507,400	0	57,215,350
DRUMMOND ISL	33,645,150	5,337,871	1,504,000	128,663,369	0	169,150,390
HULBERT	1,866,500	613,500	0	9,694,100	0	12,174,100
KINROSS	1,344,600	3,834,200	1,217,800	31,132,750	0	37,529,350
PICKFORD	7,680,943	2,343,828	0	40,474,079	0	50,498,850
RABER	3,942,000	1,514,600	0	39,696,400	0	45,153,000
RUDYARD	5,159,900	2,521,000	0	23,511,935	0	31,192,835
SOO	3,405,200	11,645,800	2,085,300	73,993,800	0	91,130,100
SUGAR ISLAND	0	628,800	0	46,379,695	0	47,008,495
SUPERIOR	2,233,595	6,609,600	0	28,802,915	0	37,646,110
TROUT LAKE	17,500	1,434,100	20,000	25,198,700	0	26,670,300
WHITEFISH	11,856,200	3,850,224	0	75,458,700	0	91,165,124
CITY OF SAULT	103,400	86,850,000	11,950,300	152,059,200	0	250,962,900
TOTALS:	90,255,236	135,394,523	18,386,700	858,373,843	0	1,102,410,302

EQUALIZED VALUES: PERSONAL PROPERTY:

COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY	TOTAL PERSONAL	GRAND TOTALS
366,300	0	0	919,900	1,286,200	51,621,400
532,380	0	0	835,800	1,368,180	65,626,578
145,600	0	0	326,500	472,100	8,831,700
879,700	148,600	0	1,745,200	2,773,500	34,733,700
236,900	0	0	1,274,700	1,511,600	58,726,950
647,600	580,500	0	771,800	1,999,900	171,150,290
29,156	0	0	164,900	194,056	12,368,156
1,158,800	890,700	0	1,759,900	3,809,400	41,338,750
384,326	0	0	823,105	1,207,431	51,706,281
476,200	0	0	883,400	1,359,600	46,512,600
561,649	0	0	1,726,558	2,288,207	33,481,042
3,632,400	0	0	2,346,600	5,979,000	97,109,100
75,025	0	0	478,300	553,325	47,561,820
1,029,400	0	0	1,274,220	2,303,620	39,949,730
92,000	0	0	565,100	657,100	27,327,400
446,400	0	0	569,300	1,015,700	92,180,824
12,359,600	2,944,100	0	4,736,600	20,040,300	271,003,200
23,053,436	4,563,900		21,201,883	48,819,219	1,151,229,521

TAXABLE VALUES: REAL PROPERTY:

UNIT NAME	AGRICULTURE	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TC & DEVEL	TOTAL REAL VALUES
BAY MILLS	47,900	475,200	0	32,244,100	0	32,767,200
BRUCE	7,763,780	1,747,767	0	35,650,538	0	45,162,085
CHIPPEWA	32,500	604,100	0	4,406,500	0	5,043,100
DAFTER	2,466,300	1,996,300	925,600	17,387,700	0	22,775,900
DETOUR	331,800	1,757,350	480,900	32,735,900	0	35,305,950
DRUMMOND ISL	2,526,800	4,512,429	1,504,000	71,822,061	0	80,365,290
HULBERT	391,600	428,750	0	5,558,200	0	6,378,550
KINROSS	777,935	3,397,167	1,163,907	26,567,900	0	31,906,909
PICKFORD	4,680,639	1,999,070	0	25,852,667	0	32,532,376
RABER	1,641,700	1,099,200	0	22,692,500	0	25,433,400
RUDYARD	3,532,145	2,245,962	0	18,140,430	0	23,918,537
SOO	1,667,400	10,200,700	1,229,500	59,148,100	0	72,245,700
SUGAR ISLAND	0	423,402	0	25,905,794	0	26,329,196
SUPERIOR	1,336,531	6,368,039	0	19,344,430	0	27,049,000
TROUT LAKE	5,000	1,207,300	7,000	16,222,300	0	17,441,600
WHITEFISH	3,182,587	3,482,973	0	40,067,795	0	46,733,355
CITY OF SAULT	10,431	79,317,049	11,926,482	131,218,014	0	222,471,976
TOTALS:	30,395,048	121,262,758	17,237,389	584,964,929	0	753,860,124

TAXABLE VALUES: PERSONAL PROPERTY:

COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY	TOTAL PERSONAL	GRAND TOTALS
366,300	0	0	919,900	1,286,200	34,053,400
532,023	0	0	835,800	1,367,823	46,529,908
145,500	0	0	326,500	472,000	5,515,100
879,700	148,600	0	1,745,200	2,773,500	25,549,400
236,500	0	0	1,274,700	1,511,200	36,817,150
647,600	580,500	0	771,800	1,999,900	82,365,190
28,300	0	0	164,900	193,200	6,571,750
1,158,800	890,700	0	1,759,900	3,809,400	35,716,309
384,326	0	0	823,105	1,207,431	33,739,807
476,000	0	0	883,400	1,359,400	26,792,800
561,649	0	0	1,726,558	2,288,207	26,206,744
3,610,100	0	0	2,342,200	5,952,300	78,198,000
75,025	0	0	478,300	553,325	26,882,521
1,029,400	0	0	1,274,220	2,303,620	29,352,620
91,400	0	0	565,100	656,500	18,098,100
446,030	0	0	569,300	1,015,330	47,748,685
12,359,600	2,944,100	0	4,736,600	20,040,300	242,512,276
23,028,253	4,563,900	0	21,197,483	48,789,636	802,649,760

Michigan Department of Treasury
L4028
DISTRIBUTION: STC

LUCE, MACKINAC & SCHOOLCRAFT
EQUALIZATION DIRECTORS

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

TAXING UNITS IN COUNTY
CHIPPEWA COUNTY TREASURER

COUNTY: CHIPPEWA
YEAR: 2004
DATE: 19-May-04
FORM: L-4028 IC
CPI: 1.023

CODE NUMBER	TAXING UNIT	2003 TAXABLE VALUE	2004 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	31,524,500	34,053,400	100,729	1,377,700	0.9838	1.0000	1.00000
17-002	BRUCE	43,081,950	46,529,908	335,850	2,202,578	0.9865	0.9643	1.00000
17-003	CHIPPEWA	5,188,100	5,515,100	39,799	128,800	0.9778	0.9558	1.00000
17-004	DAFTER	23,639,300	25,549,400	615,567	1,864,900	0.9945	0.9721	1.00000
17-005	DETOUR	34,067,150	36,817,150	30,200	1,317,400	0.9808	0.9588	1.00000
17-006	DRUMMOND ISL	77,801,242	82,365,190	320,779	1,487,204	0.9800	0.9580	0.99750
17-007	HULBERT	6,286,415	6,571,750	682	94,088	0.9927	0.9704	1.00000
17-008	KINROSS	34,944,727	35,716,309	622,094	906,100	1.0000	0.9860	1.00000
17-009	PICKFORD	31,229,126	33,739,807	186,263	1,417,103	0.9825	0.9604	0.99690
17-010	RABER	24,562,300	26,792,800	156,397	1,128,677	0.9728	0.9510	1.00000
17-011	RUDYARD	24,734,855	26,206,744	45,657	813,790	0.9946	0.9723	1.00000
17-012	SOO	73,243,700	78,198,000	189,183	3,104,600	0.9952	0.9728	1.00000
17-013	SUGAR ISLAND	24,935,501	26,882,521	321,781	921,661	0.9699	0.9481	0.99690
17-014	SUPERIOR	27,824,043	29,352,620	61,700	869,608	0.9971	0.9747	1.00000
17-015	TROUT LAKE	16,912,377	18,098,100	59,974	588,480	0.9846	0.9625	1.00000
17-016	WHITEFISH	44,403,950	47,748,685	202,722	1,160,716	0.9706	0.9488	1.00000
CITIES & VILLAGES:								
17-041	DETOUR VLG*	11,898,800	12,630,600	27,500	273,700	0.9828	0.9607	N/A
17-051	CITY OF SOO	235,109,881	242,512,276	2,385,038	5,395,856	1.0000	0.9815	1.00000
COUNTY:								
17-000	CHIPPEWA CO.	759,489,117	802,649,760	5,674,415	24,779,261	0.9914	0.9691	N/A

******SCHOOL DIST INFO & FRACTIONS RELATIVE TO NON-HOMESTEAD & NON QUALIFIED AG PARCELS ONLY********

		PREV TAXABLE NON-HOMESTEAD NONQUAL AG	CURR TAXABLE NON-HOMESTEAD NON-QUAL AG	LOSSES NON-HOMESTEAD NON-QUAL AG	ADDITIONS NON-HOMESTEAD NON-QUAL AG	HEADLEE	BTRF
17010	SAULT	182,860,897	190,825,951	3,276,183	8,506,750	1.0000	0.9850
17050	DETOUR	76,037,465	80,462,671	420,214	2,176,736	0.9881	0.9659
17090	PICKFORD***	19,169,340	20,864,974	58,029	1,063,725	0.9874	0.9652
17110	RUDYARD***	40,693,053	41,765,200	696,528	1,397,088	1.0000	0.9908
17140	BRIMLEY	36,952,843	38,473,832	160,964	1,511,708	1.0000	0.9954
17160	WHITEFISH	30,777,118	33,162,693	144,042	939,716	0.9725	0.9507
48040	TAHQUAMENON*	113,795,320	122,965,435	591,122	4,106,406	0.9743	0.9524
49040	LES CHENEAUX*	97,025,011	106,611,523	794,402	2,579,263	0.9463	0.9250

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

		PREV TAXABLE	CURR TAXABLE	LOSSES	ADDITIONS	HEADLEE	BTRF
17010	SAULT	390,320,432	409,149,567	3,800,064	13,030,622	0.9982	0.9758
17050	DETOUR	125,492,492	133,883,240	480,779	3,245,281	0.9789	0.9569
17090	PICKFORD**	52,529,310	57,043,862	242,621	2,425,308	0.9793	0.9573
17110	RUDYARD**	84,459,264	88,200,980	796,337	2,476,985	0.9984	0.9760
17140	BRIMLEY	69,221,443	74,196,320	203,128	2,678,908	0.9873	0.9651
17160	WHITEFISH	44,403,950	47,748,685	202,722	1,160,716	0.9706	0.9488
48040	TAHQUAMENON*	197,902,137	212,125,274	692,956	5,860,939	0.9781	0.9561
49040	LES CHENEAUX*	152,213,857	160,720,645	800,834	3,397,792	0.9846	0.9624
17000	EUP ISD ***	1,584,699,951	1,676,206,152	10,423,166	46,244,452	0.9881	0.9658

*DETOUR VILLAGE FIGURES ARE ALSO INCLUDED IN DETOUR TOWNSHIP'S FIGURES
*****THESE ARE INTERCOUNTY SCHOOL DISTRICTS WHICH EXTEND INTO ONE OR MORE COUNTIES; FIGURES SHOWN DO INCLUDE OTHER COUNTIES' TOTALS***
***EUP ISD COVERS ALL OF CHIPPEWA, LUCE, & MACKINAC, TOGETHER WITH THE TAHQUAMENON AREA SCHOOL DISTRICT OF SCHOOLCRAFT COUNTY

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

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT
DETAIL OF TAXABLE VALUE CHANGES

TENTATIVE

COUNTY: **CHIPPEWA**
YEAR: **2004**
DATE: **19-May-04**
FORM: **TENTATIVE TAXABLE ANALYSIS**
CPI: **1.023**

CODE NUMBER	TAXING UNIT	2003 TAXABLE VALUE	2004 TAXABLE VALUE	LOSSES TAXABLE VALUE	ADDITIONS TAXABLE VALUE	DIFFERENCE PREV TV & CURR TV	PERCENT CHANGE TV/PREV TV	NET ADDITIONS	PERCENT NET ADDNS/ TV GROWTH	2004 EQUALIZED VALUE	% OF TV/EQ	CODE NUMBER
TOWNSHIPS:												
17-001	BAY MILLS	31,524,500	34,053,400	100,729	1,377,700	2,528,900	8.02%	1,276,971	50.50%	51,621,400	65.97%	17-001
17-002	BRUCE	43,081,950	46,529,908	335,850	2,202,578	3,447,958	8.00%	1,866,728	54.14%	65,626,578	70.90%	17-002
17-003	CHIPPEWA	5,188,100	5,515,100	39,799	128,800	327,000	6.30%	89,001	27.22%	8,831,700	62.45%	17-003
17-004	DAFTER	23,639,300	25,549,400	615,567	1,864,900	1,910,100	8.08%	1,249,333	65.41%	34,733,700	73.56%	17-004
17-005	DETOUR	34,067,150	36,817,150	30,200	1,317,400	2,750,000	8.07%	1,287,200	46.81%	58,726,950	62.69%	17-005
17-006	DRUMMOND ISL	77,801,242	82,365,190	320,779	1,487,204	4,563,948	5.87%	1,166,425	25.56%	171,150,290	48.12%	17-006
17-007	HULBERT	6,286,415	6,571,750	682	94,088	285,335	4.54%	93,406	32.74%	12,368,156	53.13%	17-007
17-008	KINROSS	34,944,727	35,716,309	622,094	906,100	771,582	2.21%	284,006	36.81%	41,338,750	86.40%	17-008
17-009	PICKFORD	31,229,126	33,739,807	186,263	1,417,103	2,510,681	8.04%	1,230,840	49.02%	51,706,281	65.25%	17-009
17-010	RABER	24,562,300	26,792,800	156,397	1,128,677	2,230,500	9.08%	972,280	43.59%	46,512,600	57.60%	17-010
17-011	RUDYARD	24,734,855	26,206,744	45,657	813,790	1,471,889	5.95%	768,133	52.19%	33,481,042	78.27%	17-011
17-012	SOO	73,243,700	78,198,000	189,183	3,104,600	4,954,300	6.76%	2,915,417	58.85%	97,109,100	80.53%	17-012
17-013	SUGAR ISLAND	24,935,501	26,882,521	321,781	921,661	1,947,020	7.81%	599,880	30.81%	47,561,820	56.52%	17-013
17-014	SUPERIOR	27,824,043	29,352,620	61,700	869,608	1,528,577	5.49%	807,908	52.85%	39,949,730	73.47%	17-014
17-015	TROUT LAKE	16,912,377	18,098,100	59,974	588,480	1,185,723	7.01%	528,506	44.57%	27,327,400	66.23%	17-015
17-016	WHITEFISH	44,403,950	47,748,685	202,722	1,160,716	3,344,735	7.53%	957,994	28.64%	92,180,824	51.80%	17-016
CITIES & VILLAGES:												
17-041	DETOUR VLG*	11,898,800	12,630,600	27,500	273,700	731,800	6.15%	246,200	33.64%	19,569,200	64.54%	17-041
17-051	CITY OF SOO	235,109,881	242,512,276	2,385,038	5,395,856	7,402,395	3.15%	3,010,818	40.67%	271,003,200	89.49%	17-051
COUNTY:												
17-000	CHIPPEWA CO.	759,489,117	802,649,760	5,674,415	24,779,261	43,160,643	5.68%	19,104,846	44.26%	1,151,229,521	69.72%	17-000

CO.EQL/PG19/04
6-Apr-04

YEAR: 2004

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY TAXABLE VALUES

TOWNSHIP/CITY	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	TOWNSHIP/CITY
BAY MILLS	17,861,413	19,266,381	20,301,337	21,851,345	23,440,595	25,710,000	27,990,600	29,339,300	31,524,500	34,053,400	BAY MILLS
BRUCE	25,260,610	26,960,575	28,599,532	31,038,371	33,693,317	35,893,085	38,428,444	40,076,969	43,081,950	46,529,908	BRUCE
CHIPPEWA	3,302,384	3,437,702	3,642,436	3,721,349	4,134,824	4,321,975	4,569,302	4,620,200	5,188,100	5,515,100	CHIPPEWA
DAFTER	13,207,341	14,683,224	16,157,904	17,490,990	18,353,746	19,465,397	20,880,200	22,352,000	23,639,300	25,549,400	DAFTER
DETOUR	23,147,124	24,099,523	25,390,805	26,657,385	27,873,864	29,379,400	30,970,450	32,802,300	34,067,150	36,817,150	DETOUR
DRUMMOND ISLAND	48,872,570	51,021,228	53,791,469	56,594,556	59,641,417	63,414,139	68,243,769	73,452,100	77,801,242	82,365,190	DRUMMOND ISLAND
HULBERT	3,555,358	3,648,609	4,178,566	4,604,658	4,818,789	5,253,396	5,579,362	6,020,112	6,286,415	6,571,750	HULBERT
KINROSS	27,122,050	26,973,558	27,557,624	31,510,817	29,831,668	30,190,720	31,186,644	33,339,272	34,944,727	35,716,309	KINROSS
PICKFORD	19,820,750	20,325,493	22,009,601	23,257,673	24,398,897	25,749,137	27,485,910	28,985,783	31,229,126	33,739,807	PICKFORD
RABER	14,796,973	15,754,990	16,680,510	17,663,797	18,247,025	19,329,175	20,700,400	22,616,500	24,562,300	26,792,800	RABER
RUDYARD	16,183,685	17,162,734	18,086,451	19,501,940	20,512,676	21,394,787	22,236,106	23,473,257	24,734,855	26,206,744	RUDYARD
SOO	44,189,379	47,879,797	51,634,386	54,834,071	57,697,500	60,718,900	65,095,000	69,928,300	73,243,700	78,198,000	SOO
SUGAR ISLAND	13,889,892	14,375,224	15,355,276	16,469,356	17,958,442	19,774,561	20,987,385	22,465,514	24,935,501	26,882,521	SUGAR ISLAND
SUPERIOR	13,267,644	16,252,081	17,530,022	19,319,131	21,231,256	22,916,079	24,663,054	25,631,761	27,824,043	29,352,620	SUPERIOR
TROUT LAKE	10,620,286	11,261,633	11,979,728	12,541,711	13,083,918	13,733,300	14,622,400	15,802,900	16,912,377	18,098,100	TROUT LAKE
WHITEFISH	27,902,820	29,463,073	31,107,855	31,440,079	33,348,382	36,309,343	39,738,749	42,057,661	44,403,950	47,748,685	WHITEFISH
CITY OF S S MARIE	176,616,007	190,399,856	204,536,628	211,063,323	216,662,048	220,078,926	226,633,609	230,746,348	235,109,881	242,512,276	CITY OF S S MARIE
GRAND TOTALS	499,616,286	532,965,681	568,540,130	599,560,552	624,928,364	653,632,320	690,011,404	723,710,277	759,489,117	802,649,760	**GRAND TOTALS**
DOLLAR CHANGE EACH YEAR	20,878,834	33,349,395	35,574,449	31,020,422	25,367,812	28,703,956	36,379,084	33,698,873	35,778,840	43,160,643	**DOLLAR CHANGE EACH YEAR**
PERCENT CHANGE EACH YEAR	4.36%	6.68%	6.67%	5.46%	4.23%	4.59%	5.57%	4.88%	4.94%	5.68%	**PERCENT CHANGE EACH YEAR**
STATE CERTIFIED RATE OF INFLATION	2.60%	2.80%	2.80%	2.70%	1.60%	1.90%	3.20%	3.20%	1.50%	2.30%	**STATE CERTIFIED RATE OF INFLATION**

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: $32,391,231 **AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 6.77%**

NOTE: PURSUANT TO P.A. 135 OF 1991, 1992 ASSESSMENTS WERE FROZEN AS EQUALIZED IN 1991, EXCEPT FOR CERTAIN SPECIFICALLY ALLOWED CHANGES.
NOTE: BEGINNING WITH 1995 TAXABLE VALUE AND EQUALIZED VALUE WERE DIFFERENT. PRIOR TO 1995; TAXES WERE CALCULATED USING STATE EQUALIZED VALUE AS THE BASE.
FOR 1995 & AFTER, PURSUANT TO STATUTE TAXABLE VALUES RISE AS A RESULT OF PHYSICAL CHANGES, RATE OF INFLATION, OR UNCAPPING PROCEDURE.

CO.EQL/PG20/04

8-Apr-04

YEAR: 2004

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY EQUALIZED VALUES

TOWNSHIP/CITY	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	TOWNSHIP/CITY
BAY MILLS	18,273,369	19,803,687	21,642,550	25,719,850	29,262,950	33,547,300	38,414,300	42,787,900	48,873,800	51,621,400	BAY MILLS
BRUCE	28,275,625	31,252,517	36,176,034	39,881,980	45,140,136	49,780,060	51,332,622	55,459,800	61,281,570	65,626,578	BRUCE
CHIPPEWA	3,386,123	3,622,200	3,772,374	3,993,731	5,012,156	5,681,836	6,009,363	6,282,200	8,072,500	8,831,700	CHIPPEWA
DAFTER	14,402,442	17,169,284	18,651,500	21,085,700	22,834,900	25,650,100	26,541,800	27,758,600	30,966,100	34,733,700	DAFTER
DETOUR	25,576,295	27,960,457	28,603,600	31,755,050	35,582,500	39,214,754	44,022,150	45,358,300	53,573,100	58,726,950	DETOUR
DRUMMOND ISLAND	51,649,646	57,625,700	63,571,186	71,614,741	77,530,900	83,972,237	96,546,037	115,117,672	143,874,335	171,150,290	DRUMMOND ISLAND
HULBERT	3,999,690	4,096,697	4,818,941	6,405,685	6,583,439	7,397,004	7,896,374	8,870,293	10,037,317	12,368,156	HULBERT
KINROSS	29,728,034	30,803,834	30,274,040	34,988,165	33,966,950	35,565,050	36,525,450	38,450,400	41,145,000	41,338,750	KINROSS
PICKFORD	21,885,579	23,351,124	26,710,959	28,836,783	30,374,407	32,606,498	34,823,447	39,315,977	44,787,304	51,706,281	PICKFORD
RABER	15,149,626	17,189,935	19,594,920	21,773,346	22,072,896	25,940,125	31,226,750	34,525,800	41,887,300	46,512,600	RABER
RUDYARD	17,031,022	19,528,087	19,996,504	21,765,016	23,512,888	26,182,973	26,590,138	27,660,738	29,890,693	33,481,042	RUDYARD
SOO	47,231,803	51,916,800	55,816,650	61,265,800	63,345,700	69,018,900	76,070,900	81,901,200	87,971,800	97,109,100	SOO
SUGAR ISLAND	14,799,008	16,384,983	22,133,546	24,318,112	25,791,752	29,487,836	33,857,828	36,702,544	41,780,060	47,561,820	SUGAR ISLAND
SUPERIOR	14,439,930	18,056,832	19,602,387	22,626,787	26,645,149	28,291,875	31,807,398	34,157,182	37,861,320	39,949,730	SUPERIOR
TROUT LAKE	11,617,272	13,008,128	13,957,607	15,139,200	16,054,550	17,377,600	20,134,500	23,675,200	26,180,700	27,327,400	TROUT LAKE
WHITEFISH	30,228,956	33,934,259	36,291,403	43,433,964	47,649,532	52,251,433	57,328,518	64,639,271	77,234,950	92,180,824	WHITEFISH
CITY OF S S MARIE	182,810,430	200,766,268	222,788,668	239,010,208	244,257,710	251,239,310	260,155,270	259,352,670	264,172,120	271,003,200	CITY OF S S MARIE
GRAND TOTALS	530,484,850	586,470,792	644,402,869	713,614,118	755,618,515	813,204,891	879,282,845	942,015,747	1,049,589,969	1,151,229,521	**GRAND TOTALS**
DOLLAR CHANGE EACH YEAR	51,747,398	55,985,942	57,932,077	69,211,249	42,004,397	57,586,376	66,077,954	62,732,902	107,574,222	101,639,552	**DOLLAR CHANGE EACH YEAR**
PERCENT CHANGE EACH YEAR	10.81%	10.55%	9.88%	10.74%	5.89%	7.62%	8.13%	7.13%	11.42%	9.68%	**PERCENT CHANGE EACH YEAR**

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: $67,249,207 **AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 14.05%**

NOTE: PURSUANT TO P.A. 135 OF 1991, 1992 ASSESSMENTS WERE FROZEN AS EQUALIZED IN 1991, EXCEPT FOR CERTAIN SPECIFICALLY ALLOWED CHANGES.
NOTE: BEGINNING WITH 1995 TAXABLE VALUE AND EQUALIZED VALUE WERE DIFFERENT. PRIOR TO 1995; TAXES WERE CALCULATED USING STATE EQUALIZED VALUE AS THE BASE.

Statement of Taxable Valuations in the year 2004. File this form with the State Tax Commission on or before the fourth Monday in June

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

UNIT NO	TOWNSHIP OR CITY	(COL. 1) AGRICULTURAL	(COL. 2) COMMERCIAL	(COL. 3) INDUSTRIAL	(COL. 4) RESIDENTIAL	(COL. 5) TIMBER CUTOVER	(COL. 6) DEVELOPMENTAL	(COL. 7) TOTAL REAL PROPERTY
001	BAY MILLS TWP	47,900	475,200		32,244,100			32,767,200
002	BRUCE TWP	7,763,780	1,747,767		35,650,538			45,162,085
003	CHIPPEWA TWP	32,500	604,100		4,406,500			5,043,100
004	DAFTER TWP	2,466,300	1,996,300	925,600	17,387,700			22,775,900
005	DETOUR TWP	331,800	1,757,350	480,900	32,735,900			35,305,950
006	DRUMMOND ISLAND TWP	2,526,800	4,512,429	1,504,000	71,822,061			80,365,290
007	HULBERT TWP	391,600	428,750		5,558,200			6,378,550
008	KINROSS TWP	777,935	3,397,167	1,163,907	26,567,900			31,906,909
009	PICKFORD TWP	4,680,639	1,999,070		25,852,667			32,532,376
010	RABER TWP	1,641,700	1,099,200		22,692,500			25,433,400
011	RUDYARD TWP	3,532,145	2,245,962		18,140,430			23,918,537
012	SOO TWP	1,667,400	10,200,700	1,229,500	59,148,100			72,245,700
013	SUGAR ISLAND		423,402		25,905,794			26,329,196
014	SUPERIOR TWP	1,336,531	6,368,039		19,344,430			27,049,000
015	TROUT LAKE	5,000	1,207,300	7,000	16,222,300			17,441,600
016	WHITEFISH TWP	3,182,587	3,482,973		40,067,795			46,733,355
051	SAULT STE MARIE CITY	10,431	79,317,049	11,926,482	131,218,014			222,471,976
041	DETOUR VILLAGE*	47,300	1,317,800	476,000	10,394,700			12,235,800
	*SHOWN FOR INFORMATION PURPOSES ONLY, THESE FIGURES ARE ALSO INCLUDED IN DETOUR TWP TOTALS ABOVE							
	TOTALS FOR COUNTY:	30,395,048	121,262,758	17,237,389	584,964,929			753,860,124

Instructions

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 as of the fourth Monday in May, NOT the Tentative Taxable Valuations. Final Taxable Valuations may be different from Tentative Taxable Valuations when a township or city receives a county and/or state equalization factor more or less than was used to calculate Tentative Taxable Valuations.

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).

Report the Total Taxable Valuations of entire township or city for Homestead and Qualified Agricultural property in column 10 and Non-Homestead and Non-Qualified Agricultural property in column 11.

Issued under authority of the General Property Tax Act, Section 211.150. Filing is mandatory.

Statement of Taxable Valuations in the year 2004. File this form with the State Tax Commission on or before the fourth Monday in June

(DO NOT REPORT ASSESSED VALUATIONS OR EQUALIZED VALUATIONS ON THIS FORM)

UNIT NO	TOWNSHIP OR CITY	(COL. 8) PERSONAL PROPERTY TAXABLE VALUATIONS	(COL. 9) TOTAL REAL AND PERSONAL PROPERTY TAXABLE VALUATIONS	(COL. 10) HOMESTEAD AND QUALIFIED AGRICULTURAL TAXABLE VALUATIONS	(COL. 11) NON-HOMESTEAD AND NON-QUALIFIED AGRICULTURAL TAXABLE VALUATIONS
001	BAY MILLS TWP	1,286,200	34,053,400	14,574,830	19,478,570
002	BRUCE TWP	1,367,823	46,529,908	36,042,344	10,487,564
003	CHIPPEWA TWP	472,000	5,515,100	1,660,393	3,854,707
004	DAFTER TWP	2,773,500	25,549,400	16,739,649	8,809,751
005	DETOUR TWP	1,511,200	36,817,150	17,032,814	19,784,336
006	DRUMMOND ISLAND TWP	1,999,900	82,365,190	28,539,800	53,825,390
007	HULBERT TWP	193,200	6,571,750	2,090,122	4,481,628
008	KINROSS TWP	3,809,400	35,716,309	17,457,064	18,259,245
009	PICKFORD TWP	1,207,431	33,739,807	23,367,383	10,372,424
010	RABER TWP	1,359,400	26,792,800	12,326,792	14,466,008
011	RUDYARD TWP	2,288,207	26,206,744	17,061,137	9,145,607
012	SOO TWP	5,952,300	78,198,000	49,837,499	28,360,501
013	SUGAR ISLAND	553,325	26,882,521	9,999,252	16,883,269
014	SUPERIOR TWP	2,303,620	29,352,620	14,876,555	14,476,065
015	TROUT LAKE	656,500	18,098,100	6,682,054	11,416,046
016	WHITEFISH TWP	1,015,330	47,748,685	13,839,278	33,909,407
051	SAULT STE MARIE CITY	20,040,300	242,512,276	109,470,225	133,042,051
041	DETOUR VILLAGE	394,800	12,630,600	6,419,789	6,210,811
	*SHOWN FOR INFORMATION PURPOSES ONLY, THESE FIGURES ARE ALSO INCLUDED IN DETOUR TWP TOTALS ABOVE				
	TOTALS FOR COUNTY:	48,789,636	802,649,760	391,597,191	411,052,569

PRINT OR TYPE NAME OF COUNTY EQUALIZATION DIRECTOR — SIGNATURE — DATE

SHARON H. KENNEDY — Sharon H. Kennedy — 5-8-04

PRINT OR TYPE THE NAME OF BOARD OF COMMISSIONERS CHAIRPERSON — SIGNATURE — DATE

EARL KAY — Earl Kay — 5-13-04

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT

CHIPPEWA COUNTY BOARD OF COMMISSIONERS

OCT. 13, 2003

MILLAGE REPORT **2003**

UNIT NUMBER	UNIT NAME AND SCHOOL DISTRICT	SCHOOL DIST CODE	2003 TAXABLE VALUES	2002 TOTAL MILLAGE	COUNTY******* ALLOC	COUNTY******* VOTED	TOWNSHIP*** ALLOC	TOWNSHIP*** VOTED	ISD********** ALLOC	ISD********** VOTED	STATE ED TAX ALL PAY	LOCAL SCH DEBT ALL PAY	LOCAL SCHOOL OPER * NON-HOM NON-QUAL AG	2003 MILLAGE RATE IF 100% TAXABLE PROP	2003 MILLAGE RATE IF 100% HOMSTD or QUAL AG
17 001	BAY MILLS	17-140	31,524,500	42.0036	6.0897	2.5065	1.0000	NONE	0.1934	0.8018	5.0000	7.5600	18.0000	41.1514	23.1514
17 002	BRUCE -SS MARIE	17-010	42,538,050	39.8322	6.0897	2.5065	1.6277	0.9865	0.1934	0.8018	5.0000	2.6200	17.9604	37.7860	19.8256
	-PICKFORD	17-090	543,900	43.7935	6.0897	2.5065	1.6277	0.9865	0.1934	0.8018	5.0000	7.0000	18.0000	42.2056	24.2056
17 003	CHIPPEWA	17-140	5,188,100	42.6329	6.0897	2.5065	1.5899	NONE	0.1934	0.8018	5.0000	7.5600	18.0000	41.7413	23.7413
17 004	DAFTER - SS MARIE	17-010	14,493,300	37.8868	6.0897	2.5065	1.6280	NONE	0.1934	0.8018	5.0000	2.6200	17.9604	36.7998	18.8394
	-RUDYARD	17-110	4,461,200	40.8646	6.0897	2.5065	1.6280	NONE	0.1934	0.8018	5.0000	6.0500	17.4515	39.7209	22.2694
	-BRIMLEY	17-140	4,684,800	42.5744	6.0897	2.5065	1.6280	NONE	0.1934	0.8018	5.0000	7.5600	18.0000	41.7794	23.7794
17 005	DETOUR	17-050	34,067,150	39.6129	6.0897	2.5065	1.6323	NONE	0.1934	0.8018	5.0000	3.5990	18.0000	37.8227	19.8227
17 006	DRUMMOND ISLAND	17-050	77,801,242	41.6223	6.0897	2.5065	1.6088	2.9657	0.1934	0.8018	5.0000	3.5990	18.0000	40.7649	22.7649
17 007	HULBERT	48-040	6,286,415	41.9656	6.0897	2.5065	1.6358	5.7664	0.1934	0.8018	5.0000	1.7600	17.8488	41.6024	23.7536
17 008	KINROSS CHTR ***	17-110	34,944,727	42.4400	6.0897	2.5065	1.6425	1.4962	0.1934	0.8018	5.0000	6.0500	17.4515	41.2316	23.7801
17 009	PICKFORD	17-090	31,229,126	46.2970	6.0897	2.5065	1.6072	4.3834	0.1934	0.8018	5.0000	7.0000	18.0000	45.5820	27.5820
17 010	RABER - DETOUR	17-050	13,624,100	41.3866	6.0897	2.5065	1.6105	2.6663	0.1934	0.8018	5.0000	3.5990	18.0000	40.4672	22.4672
	- PICKFORD	17-090	10,876,800	44.5789	6.0897	2.5065	1.6105	2.6663	0.1934	0.8018	5.0000	7.0000	18.0000	43.8682	25.8682
	-LES CHENEAUX	49-040	61,400	41.0776	6.0897	2.5065	1.6105	2.6663	0.1934	0.8018	5.0000	2.7100	17.5194	39.0976	21.5782
17 011	RUDYARD	17-110	24,734,855	44.8486	6.0897	2.5065	1.6399	4.9615	0.1934	0.8018	5.0000	6.0500	17.4515	44.6943	27.2428
17 012	SOO	17-010	73,243,700	37.9363	6.0897	2.5065	1.6203	NONE	0.1934	0.8018	5.0000	2.6200	17.9604	36.7921	18.8317
17 013	SUGAR ISLAND	17-010	24,935,501	43.7278	6.0897	2.5065	1.5868	5.7701	0.1934	0.8018	5.0000	2.6200	17.9604	42.5287	24.5683
17 014	SUPERIOR	17-140	27,824,043	42.5795	6.0897	2.5065	1.6298	NONE	0.1934	0.8018	5.0000	7.5600	18.0000	41.7812	23.7812
17 015	TROUT LAKE	17-110	16,912,377	40.8568	6.0897	2.5065	1.6110	NONE	0.1934	0.8018	5.0000	6.0500	17.4515	39.7039	22.2524
17 016	WHITEFISH	17-160	44,403,950	38.8725	6.0897	2.5065	1.6094	1.4463	0.1934	0.8018	5.0000	0.0000	18.0000	35.6471	17.6471
17 051	CITY OF SS MARIE ****	17-010	235,109,881	56.9199	6.0897	2.5065	16.8139	3.9661	0.1934	0.8018	5.0000	2.6200	17.9604	55.9518	37.9914
	TOTAL TAXABLE VALUE		759,489,117												

NOTE: UNIT CODE FOR DETOUR VILLAGE IS 17 041. 13.9379 MILLS WERE LEVIED IN JULY 2003

BEGINNING IN 2003, THE STATE EDUCATION TAX IS LEVIED IN JULY.

–SAULT SCHOOL DISTRICT LEVIED 9 MILLS IN SUMMER IN CITY OF SS MARIE ONLY. THE MILLAGE SHOWN UNDER DEBT FOR TAHQUAMENON AREA SCHOOLS & WHITEFISH SCHOOL IS FOR SIN

***KINROSS CHARTER TWP HAS AN INDUSTRIAL FACILITY TAX (IFT) DISTRICT VALUED AT $336,150 ON WHICH AD VALOREM MILLAGES ARE LEVIED AT LESS THAN FULL RATES.

****THE CITY OF SAULT STE MARIE HAS THREE TAX INCREMENT FINANCING AUTHORITIES (TIFA) WITH A TOTAL CAPTURED VALUE OF $11,133,382 WHICH SUM IS SUBTRACTED FROM ITS TAXABLE VALUE FOR COMPUTATION OF TOTAL AD VALOREM TAXES; THE CITY ALSO HAS AN IFT DISTRICT VALUED AT $6,765,000 TAXED AT LESS THAN FULL RATES.

*******NOTE: CHIPPEWA COUNTY HAS APPROXIMATELY 50,000 ACRES WHICH ARE SUBJECT TO THE COMMERCIAL FOREST ACT & THEREFORE SUBJECT TO A SPECIFIC TAX RATE OF $1.10 PER AC

THIS DOCUMENT PREPARED BY: SHARON H. KENNEDY, EQUALIZATION DIRECTOR 9/25/03

FOR PRESENTATION TO THE EQUALIZATION & APPORTIONMENT COMMITTEE