

**CHIPPEWA COUNTY  
EQUALIZATION REPORT  
2009**

**EQUALIZATION AND APPORTIONMENT COMMITTEE:**

**JIM MOORE, CHAIR  
DON COOPER, MEMBER  
JESSE KNOLL, MEMBER**

**EQUALIZATION DEPARTMENT STAFF:**

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

**[www.chippewacountymi.gov](http://www.chippewacountymi.gov)**

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

**To: James Moore, Chair, Chippewa County Equalization Committee**  
**From: Sharon H. Kennedy, Equalization Director**  
**Subject: 2009 Equalization Report**  
**Date: June 24, 2009**

Attached is the **2009 Equalization Report** which has been prepared by this office in accordance with statute. The report contains the 2009 Equalized Values for the County as well as the County's Final Taxable Value projections.

The volatile state-wide real estate market is reflected in a relatively flat growth of equalized value in Chippewa County for 2009. Page 1 indicates that the **Total Ad Valorem Equalized Value** of the County grew by \$10,503,867 to \$1,368,315,970 which is only a 0.77% increase over the 2008 levels. **Ad Valorem Taxable Value**, shown on page 19, grew by \$44,196,813 to \$1,020,314,976, or 4.53%.

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. This change provides a relatively stable tax base; quite well protected from the wild fluctuations in the real estate market caused by the recent recession. The multiplier necessary to bring the 2009 Taxable Value up to 2009 Equalized Value is 1.34; meaning that on average our market here would have to drop by more than 30% before the tax base is affected. While the market here has flattened, and in some cases dropped a bit, it has not severely declined as markets have in lower Michigan.

Equalization Department Staff: Kathy MunsonJones, Stephanie Rintamaki, and our newest employee, Chris Ledergerber, have done an exceptional job. The hard work they do is appreciated. I am fortunate to work with such fine people.

On a sad note, however, a dear friend and long time township assessor, Clifford W. Allan, at the age of 101, recently passed away. Clifford was a true gentleman, raised in another era, an honorable and kind man. We will cherish his memory and always know that he was a good friend. This Equalization Report is published in his honor. Farewell, Clifford.

2009 CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS

<u>TOWNSHIP</u>		<u>SUPERVISOR</u>	<u>ASSESSOR</u>	<u>CLERK</u>	<u>TREASURER</u>
BAY MILLS 14740 W. LAKESHORE DR BRIMLEY, MI 49715 437-5437 437-5233 (FAX)	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	KATHI CHARTRAND 18304 W CHARTRAND RD BRIMLEY, MI 49715 437-5559 KathiMC@Jamadots.com
BRUCE 3156 E 12 MILE RD DAFTER, MI 49724 635-3058 635-0112(FAX) brucetwp@lighthouse.net	17-002	CARL MARSH 11750 S. M-129 SAULT STE MARIE, MI 49783 632-9719	KEN BROWN 904 BINGHAM SSM, MI 49783 632-6584	WANDA SAWYERS 11210 S M-129 SSM, MI 49783 632-8049	RUTH LaJOIE 17032 S RIVERSIDE DR SAULT STE MARIE, MI 49783 635-3058
CHIPPEWA 30014 W M-28 ECKERMAN, MI 49728 274-5319	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)	IRENE LAWLESS 28952 W M28 ECKERMAN, MI 49728 274-5548	DENISE COMPTON 9561 S SHELDON RD ECKERMAN, MI 49728 274-5136
DAFTER 632-1579 632-4188 (FAX)	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
DETOUR 297-5471 297-2107(FAX)	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	LINDA FISHER PO BOX 397 DETOUR VLG, MI 49725 297-5471	SHARON HAMEL PO BOX 244 DETOUR VLG, MI 49725 297-6271
DETOUR VILLAGE PO BOX 397 DETOUR, MI 49725 297-5471 297-2107 (FAX)	17-041	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	JENNIFER POSTULA PO BOX 397 DETOUR VLG, MI 49725 297-5471
DRUMMOND ISLAND PO BOX 225 DRUMMOND ISL, MI 49726 493-5321 493-5404(FAX)	17-00X	FRANK SASSO 30749 E TOURIST RD DRUMMOND ISL, MI 49726 493-5281	RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620	JOLENE KEMPPAINEN 39998 E BASS COVE RD DRUMMOND ISL, MI 49726 493-5739	GEORGIANNA POTTER PO BOX 225 DRUMMOND ISL, MI 49726 493-5299
HULBERT PO BOX 128 HULBERT, MI 49748 876-2353 876-2562(FAX)	17-007	NORMA DELONG PO BOX 128 HULBERT, MI 49748 876-2332	SHIRLEY KONLE PO BOX 54 NAUBINWAY, MI 49762 292-5527 (N 9096 CUT RIVER RD)	EARL AVERY PO BOX 191 HULBERT, MI 49748 876-2355	BETTY DUNHAM 37892 BASNAU RD HULBERT, MI 49748 876-2548 bdunham@jamadots.com
KINROSS PO BOX 175 KINROSS, MI 49752 495-5381 495-2913(FAX)	17-008	LARRY PALMA PO BOX 175 KINROSS, MI 49752 495-5156 ksupervisor@kinross.net	RICHARD OLIVER PO BOX 175 KINROSS, MI 49752 495-5381 298-0674 /298-0675(CELL) 495-2913 (FAX) coliver@lighthouse.net	MARVIN BESTEMAN JR. PO BOX 175 KINROSS, MI 49752 478-5412 kclerk@kinross.net	JULIE MUNRO PO BOX 175 KINROSS, MI 49752 495-4806 treasurer@kinross.net

2009 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 (FAX) pickfordtownship@centurytel.net	17-009 JAMES HILL PO BOX 456 155 E MAIN ST PICKFORD, MI 49774 647-3361	FRED PETERSON 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 picfordclerk@centurytel.net	PEGGY MCCONKEY PO BOX 456 155 E MAIN ST PICKFORD, MI 49774 647-2710 pickfordtownship@centurytel.net
RABER PO BOX 261 GOETZVILLE, MI 49736 297-3805 297-2106 (FAX)	17-010 PAUL A WARNER 12514 E TRAYNOR RD GOETZVILLE, MI 49736 297-6507	RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620	MARILYN ELLEN MROZEK 29881 S. RABER ROAD GOETZVILLE, MI 49736 297-2624	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)	17-011 SHARON THOMPSON PO BOX 277 RUDYARD, MI 49780 478-3260	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 478-8651(HOME) 478-7209(HOME FAX)
SOO 639 W 3 1/2 MILE RD SSM, MI 49783 632-3406	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
SUGAR ISLAND 6401 E 1 1/2 MILE RD SSM, MI 49783 253-9353 635-9886 (FAX)	17-013 ERIC MCKERCHIE 6793 E MCKERCHIE TR SSM, MI 49783 632-9515	CHRISTINA THOMPSON 6401 E 1 1/2 MILE RD SSM, MI 49783 906-484-5092(HOME) 906-298-0733(CELL) jcthompson@cedarville.net	Kathleen Skarisky 5253 S. Oak Pt. Road SSM, MI 49783 253-0302 sugarislandtwpcclerk@wildblue.net	TICA JANIGA PO BOX 672 SSM, MI 49783 253-1579
SUPERIOR PO BOX 366 7049 S M221 BRIMLEY, MI 49715 248-5213 248-3376(FAX)	17-014 RICHARD PHILLIPS PO BOX 366 BRIMLEY, MI 49715 248-341-0705	FRED PETERSON PO BOX 366 BRIMLEY, MI 49715 248-3644	BILL BEAUNE PO BOX 366 BRIMLEY, MI 49715 248-5172	KATHY MUNSON JONES PO BOX 366 BRIMLEY, MI 49715 248-5201
TROUT LAKE PO BOX 215 TROUT LAKE, MI 49793 569-3291 569-3772 (FAX)	17-015 MARJORIE COOPER PO BOX 215 TROUT LAKE, MI 49793 569-3291	CAROLE MCLEAN 8295 W LOCKHART RD DAFTER, MI 49724 248-3421 248-3421 (FAX) bcfishing@jamadots.com	CRYSTAL WILLOBEE PO BOX 215 TROUT LAKE, MI 49793 569-3291	GRACE WATSON 22784 S CRISDALE RD TROUT LAKE, MI 49793 569-3275
WHITEFISH PO BOX 69 PARADISE, MI 49768 492-3452 492-3834(FAX)	17-016 GARY HUTTENSTINE PO BOX 69 PARADISE, MI 49768 492-3637	FRED PETERSON PO BOX 69 PARADISE, MI 49768 492-3452	WANDA KNOX PO BOX 69 PARADISE, MI 49768 492-3921	SUE ANWAY PO BOX 69 PARADISE, MI 49768 492-3776 anway@lighthouse.net
SAULT STE MARIE 325 COURT ST SSM, MI 49783 635-5261	17-051 SPENCER NEBEL MANAGER	THERESE ZABOROWSKI 632-5710	Robin Troyer 632-5715	JOHN BOGER FINANCE DIRECTOR 632-5720



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JENNIFER M. GRANHOLM  
GOVERNOR

ROBERT J. KLEINE  
STATE TREASURER

**BULLETIN NO. 8  
OCTOBER 27, 2008  
TAX & COLLECTIONS  
CALENDAR**

**STATE TAX COMMISSION  
2009 PROPERTY TAX AND COLLECTIONS CALENDAR**

This 2009 Property Tax and Collections Calendar is prepared in accordance with all Legislation and directives of the Attorney General applicable to 2009 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.

<b>December 31, 2008</b>	<p><b>Tax day</b> for 2009 assessments and 2009 property taxes. MCL 211.2.</p> <p><b>Deadline for counties to file 2008 equalization studies</b> for 2009 starting bases with State Tax Commission (STC) for all classifications in all units on STC form L-4018. [R 209.41].</p>
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**SIGNIFICANT 2009 PROPERTY TAX AND COLLECTIONS DATES:**

January 23	<p><b>Distribution of Taxes:</b></p> <p>Local units with an SEV of \$15,000,000 or Less: 2008 taxes collected by January 10 must be distributed on or before January 26. MCL 211.43(5).</p> <p>All Other local Units: Make distribution of 2008 taxes collected within 10 business days after the 1st and 15th of each month except March. MCL 211.43(3)(a).</p>
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<p>Feb. 2 (Feb 1 is a Sunday)</p>	<p>Deadline for a <b>“qualified business”</b> to submit STC form L-4143 for <b>“qualified personal property”</b> with the assessor. MCL 211.8a.</p> <p>Notice by certified mail to all properties that are <b>delinquent on their 2007 taxes</b>. MCL 211.78f(1).</p>
<p>Feb. 17 (Feb 16 is a holiday)</p>	<p>Last day to pay property taxes without the imposition of a <b>late penalty charge</b> equal to three percent of the tax in addition to the property tax administration fee, if any. MCL 211.44.</p>
<p>Feb. 17 (Feb 15 is a Sunday) (Feb 16 is a holiday)</p>	<p>A local unit of government that collects a summer property tax shall <b>defer the collection</b> until this date for property which qualifies. MCL 211.51(2).</p> <p><b>STC reports assessed valuations for DNR lands</b> to assessors. MCL 324.2153.</p> <p><b>3% penalty may be added to 2008 tax</b> if authorized by the governing body of a city or township. 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. MCL 211.44(3).</p>
<p>Feb. 17 (Feb 16 is a holiday)</p>	<p><b>Deadline</b> for county equalization director to <b>publish in a newspaper the tentative equalization ratios</b> and estimated SEV multipliers for 2009. MCL 211.34a.</p>
<p>Feb. 20</p>	<p>STC certifies <b>metallic mineral property assessments</b> to assessors before February 20. MCL 211.24.</p> <p><b>Deadline for taxpayer filing of personal property statement</b> with assessor. Deadline for taxpayer to file form 3711 if a claim of exemption is being made for heavy earth moving equipment. STC Bulletin 4 of 2001. MCL 211.19</p>
<p>Feb. 28</p>	<p><b>Last day for local treasurers to collect 2008 taxes</b>. MCL 211.45.</p>

<p>March 2 (March 1 is a Sunday)</p>	<p>The STC shall publish the <b>inflation rate multiplier</b> before this date. MCL 211.34d.</p> <p><b>County Property Tax Administration Fee of 4% added to unpaid 2007 taxes</b> and interest at 1% per month. MCL 211.78a(3)</p> <p><b>County Treasurer commences settlement with local unit treasurers.</b> MCL 211.55.</p> <p>Properties with <b>delinquent 2007 taxes</b> forfeit to the County Treasurer. MCL 211.78g</p>
<p>March 2</p>	<p>The <b>2009 assessment roll shall be completed and certified</b> by the assessor. MCL 211.24.</p>
<p>March 3</p>	<p>The assessor shall <b>submit the 2009 assessment roll to the Board of Review (BOR)</b>. MCL 211.29.</p> <p><b>Organizational meeting of township Board of Review.</b> MCL 211.29. City BOR may vary according to Charter provisions.</p>
<p>March 9</p>	<p><b>The Board of Review must meet on the second Monday in March.</b> 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</p> <p><b>Note:</b> 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>
<p>March 13</p>	<p>Within ten business days after the last day of February, at least <b>90% of the total tax collections on hand February 28, must be delivered</b> by the local unit treasurer to the county and school district treasurers. MCL 211.43(3)(b).</p>
<p>Before April 1</p>	<p><b>School District or ISD MUST reach agreement for summer tax collection with township or city, or county if there is a summer school levy:</b> MCL 380.1613(2)</p>
<p>April 1</p>	<p>Separate <b>tax limitations voted after April 1</b> of any year are not effective until the subsequent year. MCL 211.205i.</p> <p>Not later than April 1, <b>local unit treasurers make final adjustment and delivery</b> of the total amount of tax collections on hand. MCL 211.43(3)(c).</p>

April 6	<b>Last day for BOR</b> protest of assessed value, taxable value, property classification or percentage of qualified agricultural property exemption assigned by Assessor and Board of Review. MCL 211.30a.
April 8	<p><b>The township supervisor or assessor shall deliver completed assessment roll</b>, with BOR certification, to the county equalization director not later than the tenth day after adjournment of the board of review or by April 8 whichever date occurs first. MCL 211.30(4).</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, <b>immediately following adjournment of the board of review.</b></p> <p><b>An assessor must file with the STC the Summary Value Report</b> providing Total Equivalent SEV and Total Equivalent Industrial/Commercial SEV for their unit(s).</p>
April 14	<b>County Board of Commissioners meets in equalization session.</b> MCL 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 STC form L-4024 filed with STC prior to May 4, 2009.
April 20	<p><b>Equalization director files separate STC form L-4023</b> for each unit in the county with the STC. MCL 211.150.</p> <p><b>Allocation Board meets</b> and receives budgets. MCL 211.210.</p>
April 30	<b>Last day of deferral period for winter</b> (December 1) property tax levies, if the deferral for qualified taxpayers was authorized by the County Board of Commissioners. MCL 211.59(3).
May 1	<p><b>Deadline for filing Principal Residence affidavits</b> (form 2368) for exemption from the 18-mill school operating tax. MCL 211.7cc</p> <p><b>Denial of a Principal Residence exemption</b> 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.</p> <p><b>Deadline for filing the Farmland affidavit</b> (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> <p><b>Final day for completion of delinquent tax rolls.</b> MCL 211.57(1).</p>

May 4 *	<p><b>Deadline for filing official County Board of Commissioners report of county equalization (L-4024) with STC.</b> 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. MCL 205.735.</p> <p><b>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.</b> MCL 211.34d(2).</p>
May 11	<p><b>Preliminary state equalization</b> valuation recommendations presented to the State Tax Commission. MCL 209.2.</p>
May 15	<p>Not later than this date, the State must have prepared an <b>annual assessment roll for the state-assessed properties</b> such as telephone companies and railroads. MCL 207.9.</p>
May 18 *	<p><b>County allocation boards must issue preliminary order.</b> MCL 211.215.</p> <p><b>County Equalization Director completes STC form L-4028</b> for millage reduction fractions 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.</p>
May 25 is a Holiday May 26	<p>State Equalization Proceeding - <b>final State Equalization</b> order is issued by STC. MCL 209.4.</p>
May 29	<p>If as a result of State Equalization the taxable value of property changes, the assessing officer of each township or city shall <b>revise the millage reduction fractions</b> by this date. MCL 211.34d(2).</p>
After May 26 and Before June 1	<p><b>Last day for Allocation Board Hearing</b> (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215.</p>
May 31 (MTT)	<p><b>Appeals of property</b> 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.</p>
By June 1	<p><b>Assessment Roll Due to County Treasurer if local unit is not collecting summer taxes - MCL 211.905b(6)(a)</b> Not later than June 1, the Township or City shall deliver a copy of the assessment roll to the County Treasurer.</p>

June 1	<p><b>First notice sent to all properties that are delinquent on 2008 taxes. MCL 211.78b.</b></p> <p>No later than June 1, the county treasurer delivers to the state treasurer a statement listing the total amount of state education tax (SET) not returned delinquent that was collected by the county treasurer, and collected and remitted to the county treasurer by each city or township treasurer, together with 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 the SET was billed, and the total amount retained by the county treasurer and by the city or township treasurer MCL 211.905b(11)</p>
June 1 *	<p><b>Deadline for notifying protesting taxpayer in writing of Board of Review action. MCL 211.30.</b></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 15	<p><b>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.</b></p> <p>Note: Applications for the above exemption programs received on or after June 16 shall be considered by the commission contingent upon staff availability.</p>
June 8	<p><b>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216.</b></p> <p><b>Appeal from millage allocation to the Michigan Tax Tribunal must be filed within thirty days after issuance of the final order. MCL 205.735.</b></p>
June 22	<p><b>Deadline for equalization directors to file tabulation of final Taxable Valuations with the STC on STC form L-4046. MCL 211.27d.</b></p>
Before June 30	<p><b>Summer Tax Levy for School Millage Detail and Tax Roll: MCL 380.1613(4)(c).</b> 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><b>County Treasurer to spread summer SET and County Allocated and Prepare Tax Roll MCL 211.905b(6)(b).</b> Not later than June 30, the county treasurer or the state treasurer shall spread the millage levied against the assessment roll and prepare the tax roll.</p>

<p>June 30</p>	<p><b>Deadline for classification appeals</b> to STC. MCL 211.34c. A classification appeal must be filed with the State Tax Commission in writing on or before June 30. Boards of Review must provide the taxpayer with the form to appeal their classification.</p> <p><b>Deadline for County Equalization Director to file Interim Status Report</b> of the ongoing study for the current year. [R 209.41].</p> <p><b>Township supervisor shall prepare and furnish the summer tax roll</b> before June 30 to the township treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. MCL 380.1612.</p>
<p>July 1</p>	<p><b>Taxes due and payable in those jurisdictions authorized to levy a summer tax.</b> (Charter units may have a different due date).</p>
<p>By the 1<sup>st</sup> day of each month</p>	<p><b>County Treasurer must account for and deliver to the State the State Education Tax collections</b> on hand on or before the fifteenth of the immediately preceding month. MCL 211.43(10).</p>
<p>By the 15<sup>th</sup> day of each Month</p>	<p><b>County Treasurer must account for and deliver to the State the State Education Tax collections</b> on hand on the last day of the preceding month. MCL 211.43(10).</p>
<p>July 21</p>	<p><b>The July BOR may be convened to correct a qualified error.</b> MCL 211.53b, STC Bulletin 5 of 2006. 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).</p> <p>An owner of property that is a <b>"Principal Residence"</b> on May 1 <b>may appeal to the July Board of Review</b> 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. MCL 211.7cc(20), page 2 of STC Bulletin No. 6 of 2003.</p> <p>An owner of property that is <b>Qualified Agricultural Property</b> on May 1 <b>may appeal to the July Board of Review</b> for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6).</p> <p><b>July BOR may hear appeals for current year only for poverty exemptions, but not</b> poverty exemptions denied by the March Board of Review. MCL 211.7u, page 12 of STC Bulletin No. 12 of 1997.</p>

July 31 (MTT)	<p><b>Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal</b> 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.</p> <p><b>A protest of assessed valuation or taxable valuation or the percentage of Qualified Agricultural Property exemption</b> subsequent to BOR action, must be filed with the Michigan Tax Tribunal, in writing on or before July 31.</p>
August 17	<p><b>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.</b> MCL 205.737.</p>
Sept. 1	<p><b>Second notice by first class mail to all properties that are delinquent on 2008 taxes.</b> MCL 211.78c</p>
Sept. 14	<p><b>Summer Taxes Due:</b> Summer taxes due, unless property is located in a city with a separate charter due date. MCL 211.905b, MCL 380.1613. MCL 211.107.</p>
Sept. 15	<p><b>Last day of deferral period for summer property tax levies, if the deferral for qualified taxpayers was authorized by the County Board of Commissioners.</b> MCL 211.51 (7).</p> <p><b>Interest of 1% per month will accrue if the payment is late for the State Education Tax and County Taxes</b> that are part of the summer tax collection. MCL 211.905b (9) and 211.44a (5). Note: date may be different depending on the city charter.</p>
Sept. 30 *	<p><b>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.</b> MCL 211.36.</p> <p><b>Financial officer of each unit of local government computes tax rates</b> 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>
Oct. 1	<p><b>County Treasurer adds \$15 for each parcel of property for which the taxes remain unpaid.</b> MCL 211.78d</p>

<p>October *</p>	<p><b>October apportionment session of the County Board of Commissioners.</b> 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. MCL 211.37 and 207.12.</p> <p><b>County prosecutor is obligated by statute to furnish legal advice promptly regarding the apportionment report.</b> 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. MCL 211.24e.</p>
<p>Oct. 15</p>	<p><b>The assessor reports status of Industrial Facility Tax property, to STC.</b> MCL 207.567.</p> <p><b>Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act.</b> MCL 125.2794.</p>
<p>Oct. 31</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 and Industrial Facilities Tax PA 198 of 1974 tax exemption applications to the State Tax Commission.</p> <p>Note: Applications for the above exemption programs received on or after November 1 shall be considered by the commission contingent upon staff availability.</p>
<p>Nov. 5</p>	<p>On or before November 5, <b>Township Supervisor shall notify township treasurer of the amount of county, state and school taxes apportioned in township</b> to enable treasurer to obtain necessary bond for collection of taxes. MCL 211.43 (1).</p>
<p>Nov. 28</p>	<p>On or before November 28, <b>Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes.</b> MCL 211.43 (2).</p>
<p>Dec. 1</p>	<p><b>2009 taxes due and payable to local unit treasurer are a lien on real property.</b> Charter cities or villages may provide for a different day. MCL 211.40.</p> <p><b>Tax levy reports from assessors to STC are due. County Apportionment Report to STC is due.</b> MCL 207.12.</p>

	<p>On or before December 1, <b>County Treasurer delivers</b> to township supervisor a <b>signed statement of approval of the bond</b> and the <b>township supervisor delivers the tax roll to the township treasurer.</b></p>
<b>MTT Note:</b>	<p>Appeal to Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. MCL 205.735. (Limited to arithmetic errors).</p>
Dec. 15	<p><b>Special Board of Review meeting may be convened by assessing officer to correct qualified error.</b> MCL 211.53b, STC Bulletin 5 of 2006. 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).</p> <p>An owner of property that is a <b>“Principal Residence”</b> on May 1 <b>may appeal to the December Board of Review</b> 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. MCL 211.7cc(20), page 2 of STC Bulletin No. 6 of 2003.</p> <p>An owner of property that is <b>Qualified Agricultural Property</b> on May 1 <b>may appeal to the December Board of Review</b> for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6).</p> <p><b>December Board of Review to hear appeals for current year poverty exemptions only</b>, but not poverty exemptions denied by the March Board of Review. MCL 211.7u, page 12 of STC Bulletin No. 12 of 1997.</p>
Dec. 31, 2009	<p><b>Tax day for 2010 property taxes.</b> MCL 211.2.</p>
<p>Jan. 4, 2010 Dec. 31 and Jan. 1 are holidays Jan. 2 is a Saturday Jan. 3 is a Sunday</p>	<p><b>The Department of Treasury may appeal the 2009 classification of any assessable property</b> to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c.</p> <p><b>Due date for filing of county equalization department studies made during 2009 with the STC.</b> These studies are used for the 2009 revised valuation starting bases.</p>

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

# **2009 CHIPPEWA COUNTY EQUALIZATION REPORT**

## **TABLE OF CONTENTS**

RECOMMENDATION TO EQUALIZATION COMMITTEE.....	i.
CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS.....	ii.
2009 PROPERTY TAX CALENDAR.....	iv.
REAL AND PERSONAL PROPERTY ASSESSED AND EQUALIZED TOTALS.....	1
REAL PROPERTY EQUALIZED BY COUNTY BOARD.....	2
REAL PROPERTY ASSESSED.....	3
PERSONAL PROPERTY EQUALIZED BY COUNTY BOARD.....	4
REAL PROPERTY VALUATION ANALYSIS BY CLASS.....	5
2009 SUMMARY OF CHIPPEWA COUNTY'S RATIOS AND FACTORS.....	11
CHIPPEWA COUNTY AREA TOTALS.....	12
REAL AND PERSONAL PROPERTY, TRUE CASH VALUE TOTALS.....	13
DISTRIBUTION OF COUNTY EQUALIZED VALUE.....	14
EQUALIZED VALUATIONS BY TOWNSHIP FOR SCHOOL DISTRICTS.....	15
TAXABLE VALUATIONS BY TOWNSHIP FOR SCHOOL DISTRICTS.....	16
TAXABLE VALUATIONS BY SCHOOL DISTRICTS.....	17
TAXABLE VALUATIONS FOR THE DNR-PILT PROPERTIES.....	18
EQUALIZED AND TAXABLE VALUATIONS BY TOWNSHIP.....	19
2009 MILLAGE REDUCTION FRACTION CALCULATION (4028 I/C).....	20
2009 FINAL TAXABLE VALUE ANALYSIS.....	21
TEN YEAR SUMMARY OF COUNTY EQUALIZED VALUES, 2000 - 2009.....	22
TEN YEAR SUMMARY OF COUNTY TAXABLE VALUES, 2000 - 2009.....	23
2008 CHIPPEWA COUNTY MILLAGE REPORT.....	24
TAXABLE VALUATIONS BY CLASS..(L4046).....	25
REAL AND PERSONAL L4022 AND L4023-BY UNIT.....	27

YEAR: 2009

## 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 2008	% OF INCREASE (DECREASE)	UNITS PERCENT OF TOTAL	TOWNSHIP OR CITY
	ASSESSED VALUATIONS	EQUALIZED VALUATIONS	ASSESSED VALUATIONS	EQUALIZED VALUATIONS	ASSESSED VALUATIONS	EQUALIZED VALUATIONS				
BAY MILLS	71,601,600	71,601,600	1,373,500	1,373,500	72,975,100	72,975,100	1,359,200	1.90%	5.33%	BAY MILLS
BRUCE	83,558,950	83,558,950	1,645,500	1,645,500	85,204,450	85,204,450	39,600	0.05%	6.23%	BRUCE
CHIPPEWA	9,577,300	9,577,300	547,200	547,200	10,124,500	10,124,500	-589,700	-5.50%	0.74%	CHIPPEWA
DAFTER	37,206,000	37,206,000	3,473,700	3,473,700	40,679,700	40,679,700	1,090,700	2.76%	2.97%	DAFTER
DETOUR	72,833,500	72,833,500	1,746,300	1,746,300	74,579,800	74,579,800	194,341	0.26%	5.45%	DETOUR
DRUMMOND ISLAND	163,142,200	163,142,200	2,895,600	2,695,600	165,837,800	165,837,800	-106,800	-0.06%	12.12%	DRUMMOND ISLAND
HULBERT	13,320,700	13,293,130	248,520	248,520	13,569,220	13,541,650	2,170	0.02%	0.99%	HULBERT
KINROSS	49,305,400	49,305,400	5,450,400	5,450,400	54,755,800	54,755,800	1,373,700	2.57%	4.00%	KINROSS
PICKFORD	60,449,600	60,449,600	1,664,400	1,664,400	62,114,000	62,114,000	1,227,500	2.02%	4.54%	PICKFORD
RABER	47,520,900	47,520,900	1,440,500	1,440,500	48,961,400	48,961,400	-860,200	-1.73%	3.58%	RABER
RUDYARD	48,550,400	48,550,400	2,978,300	2,978,300	51,528,700	51,528,700	748,000	1.47%	3.77%	RUDYARD
SOO	112,447,800	112,447,800	5,690,900	5,690,900	118,138,700	118,138,700	2,183,400	1.88%	8.63%	SOO
SUGAR ISLAND	56,229,100	56,229,100	733,100	733,100	56,962,200	56,962,200	758,030	1.35%	4.16%	SUGAR ISLAND
SUPERIOR	49,573,770	49,573,770	2,606,300	2,606,300	52,180,070	52,180,070	1,383,275	2.72%	3.81%	SUPERIOR
TROUT LAKE	34,930,800	34,930,800	1,000,800	1,000,800	35,931,600	35,931,600	1,081,700	3.10%	2.63%	TROUT LAKE
WHITEFISH	113,485,500	113,485,500	1,186,200	1,186,200	114,671,700	114,671,700	922,000	0.81%	8.38%	WHITEFISH
TOTAL TOWNSHIPS	1,023,733,520	1,023,705,950	34,481,220	34,481,220	1,058,214,740	1,058,187,170	10,806,916	1.03%	77.34%	TOTAL TOWNSHIPS
CITY OF S S MARIE	285,905,600	285,905,600	24,223,200	24,223,200	310,128,800	310,128,800	-303,049	-0.10%	22.66%	CITY OF S S MARIE
GRAND TOTAL	1,309,639,120	1,309,611,550	58,704,420	58,704,420	1,368,343,540	1,368,315,970	10,503,867	0.77%	100.00%	GRAND TOTAL

YEAR: 2009

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	0	873,400	0	70,728,200	0	0	71,601,600	BAY MILLS
BRUCE	15,423,900	2,450,450	0	65,684,600	0	0	83,558,950	BRUCE
CHIPPEWA	0	920,600	0	8,656,700	0	0	9,577,300	CHIPPEWA
DAFTER	6,485,900	3,271,900	1,223,000	26,225,200	0	0	37,206,000	DAFTER
DETOUR	0	2,134,400	472,900	70,226,200	0	0	72,833,500	DETOUR
DRUMMOND ISLAND	0	5,596,800	1,578,100	155,967,300	0	0	163,142,200	DRUMMOND ISLAND
HULBERT	0	678,800	0	12,614,330	0	0	13,293,130	HULBERT
KINROSS	2,204,600	4,306,800	1,596,100	41,197,900	0	0	49,305,400	KINROSS
PICKFORD	11,191,100	3,320,700	0	45,937,800	0	0	60,449,600	PICKFORD
RABER	3,966,300	1,624,700	0	41,929,900	0	0	47,520,900	RABER
RUDYARD	9,674,500	2,875,800	0	36,000,100	0	0	48,550,400	RUDYARD
SOO	3,344,800	12,611,900	3,594,200	92,896,900	0	0	112,447,800	SOO
SUGAR ISLAND	0	812,000	0	55,417,100	0	0	56,229,100	SUGAR ISLAND
SUPERIOR	3,198,800	8,554,200	0	37,820,770	0	0	49,573,770	SUPERIOR
TROUT LAKE	0	1,843,400	20,000	33,067,400	0	0	34,930,800	TROUT LAKE
WHITEFISH	0	4,042,900	0	109,442,600	0	0	113,485,500	WHITEFISH
<b>TOTAL TOWNSHIPS</b>	<b>55,489,900</b>	<b>55,918,750</b>	<b>8,484,300</b>	<b>903,813,000</b>	<b>0</b>	<b>0</b>	<b>1,023,705,950</b>	<b>TOTAL TOWNSHIPS</b>
CITY OF S S MARIE	0	97,806,400	11,946,600	176,152,600	0	0	285,905,600	CITY OF S S MARIE
<b>GRAND TOTAL</b>	<b>55,489,900</b>	<b>153,725,150</b>	<b>20,430,900</b>	<b>1,079,965,600</b>	<b>0</b>	<b>0</b>	<b>1,309,611,550</b>	<b>GRAND TOTAL</b>

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YEAR: 2009

## 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	0	873,400	0	70,728,200	0	0	71,601,600	BAY MILLS
BRUCE	15,423,900	2,450,450	0	65,684,600	0	0	83,558,950	BRUCE
CHIPPEWA	0	920,600	0	8,656,700	0	0	9,577,300	CHIPPEWA
DAFTER	6,485,900	3,271,900	1,223,000	26,225,200	0	0	37,206,000	DAFTER
DETOUR	0	2,134,400	472,900	70,226,200	0	0	72,833,500	DETOUR
DRUMMOND ISLAND	0	5,596,800	1,578,100	155,967,300	0	0	163,142,200	DRUMMOND ISLAND
HULBERT	0	678,800	0	12,641,900	0	0	13,320,700	HULBERT
KINROSS	2,204,600	4,306,800	1,596,100	41,197,900	0	0	49,305,400	KINROSS
PICKFORD	11,191,100	3,320,700	0	45,937,800	0	0	60,449,600	PICKFORD
RABER	3,966,300	1,624,700	0	41,929,900	0	0	47,520,900	RABER
RUDYARD	9,674,500	2,875,800	0	36,000,100	0	0	48,550,400	RUDYARD
SOO	3,344,800	12,611,900	3,594,200	92,896,900	0	0	112,447,800	SOO
SUGAR ISLAND	0	812,000	0	55,417,100	0	0	56,229,100	SUGAR ISLAND
SUPERIOR	3,198,800	8,554,200	0	37,820,770	0	0	49,573,770	SUPERIOR
TROUT LAKE	0	1,843,400	20,000	33,067,400	0	0	34,930,800	TROUT LAKE
WHITEFISH	0	4,042,900	0	109,442,600	0	0	113,485,500	WHITEFISH
TOTAL TOWNSHIPS	55,489,900	55,918,750	8,484,300	903,840,570	0	0	1,023,733,520	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	97,806,400	11,946,600	176,152,600	0	0	285,905,600	CITY OF S S MARIE
GRAND TOTAL	55,489,900	153,725,150	20,430,900	1,079,993,170	0	0	1,309,639,120	GRAND TOTAL

YEAR: 2009

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	432,000	0	0	941,500	1,373,500	BAY MILLS
BRUCE	0	626,400	0	0	1,019,100	1,645,500	BRUCE
CHIPPEWA	0	131,700	0	0	415,500	547,200	CHIPPEWA
DAFTER	0	929,900	100,100	0	2,443,700	3,473,700	DAFTER
DETOUR	0	323,500	0	0	1,422,800	1,746,300	DETOUR
DRUMMOND ISLAND	0	680,500	1,042,400	0	972,700	2,695,600	DRUMMOND ISLAND
HULBERT	0	35,020	0	0	213,500	248,520	HULBERT
KINROSS	0	2,003,900	1,728,400	0	1,718,100	5,450,400	KINROSS
PICKFORD	0	622,000	0	0	1,042,400	1,664,400	PICKFORD
RABER	0	540,300	0	0	900,200	1,440,500	RABER
RUDYARD	0	577,500	0	0	2,400,800	2,978,300	RUDYARD
SOO	0	3,331,200	0	0	2,359,700	5,690,900	SOO
SUGAR ISLAND	0	132,200	0	0	600,900	733,100	SUGAR ISLAND
SUPERIOR	0	1,436,600	0	0	1,169,700	2,606,300	SUPERIOR
TROUT LAKE	0	72,600	0	0	928,200	1,000,800	TROUT LAKE
WHITEFISH	0	472,400	0	0	713,800	1,186,200	WHITEFISH
TOTAL TOWNSHIPS	0	12,347,720	2,870,900	0	19,262,600	34,481,220	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	11,534,600	5,799,300	0	6,889,300	24,223,200	CITY OF S S MARIE
GRAND TOTAL	0	23,882,320	8,670,200	0	26,151,900	58,704,420	GRAND TOTAL

YEAR: 2009

## CHIPPEWA COUNTY EQUALIZATION REPORT

## AGRICULTURAL CLASS -- REAL 101

TOWNSHIP/CITY	2009 PARCEL COUNT	2009 LOCAL ASSESSED	2009 COUNTY EQUALIZED	2008 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2009 LEVEL OF ASSESSMENT	2009 FACTOR	2008 FACTOR	TOWNSHIP/CITY
BAY MILLS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	BAY MILLS
BRUCE	284	15,423,900	15,423,900	15,308,000	115,900	0.76%	27.80%	49.58%	1.00000	1.00000	BRUCE
CHIPPEWA	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	CHIPPEWA
DAFTER	160	6,485,900	6,485,900	6,385,600	100,300	1.57%	11.69%	49.95%	1.00000	1.00000	DAFTER
DETOUR	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	DETOUR
DRUMMOND ISLAND	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	DRUMMOND ISLAND
HULBERT	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	HULBERT
KINROSS	48	2,204,600	2,204,600	2,213,400	-8,800	-0.40%	3.97%	49.79%	1.00000	1.00000	KINROSS
PICKFORD	238	11,191,100	11,191,100	11,065,400	125,700	1.14%	20.17%	49.93%	1.00000	1.00000	PICKFORD
RABER	85	3,966,300	3,966,300	3,997,800	-31,500	-0.79%	7.15%	49.01%	1.00000	1.00000	RABER
RUDYARD	217	9,674,500	9,674,500	9,144,000	530,500	5.80%	17.43%	49.72%	1.00000	1.00000	RUDYARD
SOO	61	3,344,800	3,344,800	3,344,800	0	0.00%	6.03%	49.55%	1.00000	1.00000	SOO
SUGAR ISLAND	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SUGAR ISLAND
SUPERIOR	77	3,198,800	3,198,800	3,189,700	9,100	0.29%	5.76%	49.63%	1.00000	1.00000	SUPERIOR
TROUT LAKE	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	TROUT LAKE
WHITEFISH	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	WHITEFISH
TOTAL TOWNSHIPS	1,170	55,489,900	55,489,900	54,648,700	841,200	1.54%	100.00%				TOTAL TOWNSHIPS
CITY OF S S MARIE	0	0	0	0	0	0.00%	0.00%	NC	NC	1.00000	CITY OF S S MARIE
GRAND TOTAL	1,170	55,489,900	55,489,900	54,648,700	841,200	1.54%	100.00%				GRAND TOTAL

YEAR: 2009

CHIPPEWA COUNTY EQUALIZATION REPORT

COMMERCIAL CLASS -- REAL 201

TOWNSHIP/CITY	2009 PARCEL COUNT	2009 LOCAL ASSESSED	2009 COUNTY EQUALIZED	2008 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2009 LEVEL OF ASSESSMENT	2009 FACTOR	2008 FACTOR	TOWNSHIP/CITY
BAY MILLS	9	873,400	873,400	831,900	41,500	4.99%	0.57%	49.86%	1.00000	1.00000	BAY MILLS
BRUCE	45	2,450,450	2,450,450	2,362,050	88,400	3.74%	1.59%	49.50%	1.00000	1.00000	BRUCE
CHIPPEWA	19	920,600	920,600	896,500	24,100	2.69%	0.60%	49.87%	1.00000	1.00000	CHIPPEWA
DAFTER	47	3,271,900	3,271,900	3,033,100	238,800	7.87%	2.13%	49.93%	1.00000	1.00000	DAFTER
DETOUR	44	2,134,400	2,134,400	2,158,059	-23,659	-1.10%	1.39%	49.18%	1.00000	1.00000	DETOUR
DRUMMOND ISLAND	58	5,596,800	5,596,800	5,626,300	-29,500	-0.52%	3.64%	49.21%	1.00000	1.00000	DRUMMOND ISLAND
HULBERT	11	678,800	678,800	678,800	0	0.00%	0.44%	49.28%	1.00000	1.00000	HULBERT
KINROSS	70	4,306,800	4,306,800	4,039,700	267,100	6.61%	2.80%	49.93%	1.00000	1.00000	KINROSS
PICKFORD	62	3,320,700	3,320,700	3,327,300	-6,600	-0.20%	2.16%	49.57%	1.00000	1.00000	PICKFORD
RABER	17	1,624,700	1,624,700	1,626,200	-1,500	-0.09%	1.06%	49.20%	1.00000	1.00000	RABER
RUDYARD	92	2,875,800	2,875,800	2,849,100	26,700	0.94%	1.87%	49.01%	1.00000	1.00000	RUDYARD
SOO	84	12,611,900	12,611,900	12,724,500	-112,600	-0.88%	8.20%	49.59%	1.00000	1.00000	SOO
SUGAR ISLAND	10	812,000	812,000	924,400	-112,400	-12.16%	0.53%	49.33%	1.00000	1.00000	SUGAR ISLAND
SUPERIOR	41	8,554,200	8,554,200	8,500,500	53,700	0.63%	5.56%	49.41%	1.00000	1.00000	SUPERIOR
TROUT LAKE	39	1,843,400	1,843,400	1,846,500	196,900	11.96%	1.20%	49.59%	1.00000	1.00000	TROUT LAKE
WHITEFISH	77	4,042,900	4,042,900	4,009,000	33,900	0.85%	2.63%	49.39%	1.00000	1.00000	WHITEFISH
TOTAL TOWNSHIPS	725	55,918,750	55,918,750	55,233,909	684,841	1.24%	36.38%				TOTAL TOWNSHIPS
CITY OF S S MARIE	649	97,806,400	97,806,400	94,961,600	2,844,800	3.00%	63.62%	49.72%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	1,374	153,725,150	153,725,150	150,195,509	3,529,641	2.35%	100.00%				GRAND TOTAL

YEAR: 2009

CHIPPEWA COUNTY EQUALIZATION REPORT

INDUSTRIAL CLASS - - REAL 301

TOWNSHIP/CITY	2009 PARCEL COUNT	2009 LOCAL ASSESSED	2009 COUNTY EQUALIZED	2008 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNIT'S % OF TOTAL	2009 LEVEL OF ASSESSMENT	2009 FACTOR	2008 FACTOR	TOWNSHIP/CITY
BAY MILLS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	BAY MILLS
BRUCE	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	BRUCE
CHIPPEWA	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	CHIPPEWA
DAFTER	9	1,223,000	1,223,000	1,215,300	7,700	0.63%	5.99%	50.00%	1.00000	1.00000	DAFTER
DETOUR	3	472,900	472,900	472,900	0	0.00%	2.31%	50.00%	1.00000	1.00000	DETOUR
DRUMMOND ISLAND	14	1,578,100	1,578,100	1,578,100	0	0.00%	7.72%	50.00%	1.00000	1.00000	DRUMMOND ISLAND
HULBERT	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	HULBERT
KINROSS	10	1,596,100	1,596,100	1,513,100	83,000	5.49%	7.81%	50.00%	1.00000	1.00000	KINROSS
PICKFORD	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	PICKFORD
RABER	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	RABER
RUDYARD	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	RUDYARD
SOO	28	3,594,200	3,594,200	3,115,200	479,000	15.38%	17.59%	50.00%	1.00000	1.00000	SOO
SUGAR ISLAND	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SUGAR ISLAND
SUPERIOR	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SUPERIOR
TROUT LAKE	1	20,000	20,000	20,000	0	0.00%	0.10%	50.00%	1.00000	1.00000	TROUT LAKE
WHITEFISH	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	WHITEFISH
<b>TOTAL TOWNSHIPS</b>	<b>65</b>	<b>8,484,300</b>	<b>8,484,300</b>	<b>7,914,600</b>	<b>569,700</b>	<b>7.20%</b>	<b>41.53%</b>				<b>TOTAL TOWNSHIPS</b>
CITY OF S S MARIE	33	11,946,600	11,946,600	11,932,100	14,500	0.12%	58.47%	50.00%	1.00000	1.00000	CITY OF S S MARIE
<b>GRAND TOTAL</b>	<b>98</b>	<b>20,430,900</b>	<b>20,430,900</b>	<b>19,846,700</b>	<b>584,200</b>	<b>2.94%</b>	<b>100.00%</b>	<b>50.00%</b>	<b>1.00000</b>		<b>GRAND TOTAL</b>

YEAR: 2009

CHIPPEWA COUNTY EQUALIZATION REPORT

RESIDENTIAL CLASS -- REAL 401

TOWNSHIP/CITY	2009 PARCEL COUNT	2009 LOCAL ASSESSED	2009 COUNTY EQUALIZED	2008 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2009 LEVEL OF ASSESSMENT	2009 FACTOR	2008 FACTOR	TOWNSHIP/CITY
BAY MILLS	1,132	70,728,200	70,728,200	69,479,400	1,248,800	1.80%	6.55%	49.62%	1.00000	1.00000	BAY MILLS
BRUCE	1,499	65,684,600	65,684,600	66,144,100	-459,500	-0.69%	6.08%	49.48%	1.00000	1.00000	BRUCE
CHIPPEWA	428	8,656,700	8,656,700	9,267,100	-610,400	-6.59%	0.80%	49.83%	1.00000	1.00000	CHIPPEWA
DAFTER	737	26,225,200	26,225,200	25,449,800	775,400	3.05%	2.43%	49.49%	1.00000	1.00000	DAFTER
DETOUR	1,724	70,226,200	70,226,200	69,940,000	286,200	0.41%	6.50%	49.21%	1.00000	1.00000	DETOUR
DRUMMOND ISLAND	3,045	155,967,300	155,967,300	156,017,000	-49,700	-0.03%	14.44%	49.19%	1.00000	1.00000	DRUMMOND ISLAND
HULBERT	477	12,641,900	12,614,330	12,611,500	2,830	0.02%	1.17%	50.11%	0.99782	1.00000	HULBERT
KINROSS	1,450	41,197,900	41,197,900	40,452,100	745,800	1.84%	3.81%	49.40%	1.00000	1.00000	KINROSS
PICKFORD	1,265	45,937,800	45,937,800	44,958,400	979,400	2.18%	4.25%	49.19%	1.00000	1.00000	PICKFORD
RABER	1,172	41,929,900	41,929,900	42,831,600	-901,700	-2.11%	3.88%	49.91%	1.00000	1.00000	RABER
RUDYARD	1,069	36,000,100	36,000,100	36,122,300	-122,200	-0.34%	3.33%	49.77%	1.00000	1.00000	RUDYARD
SOO	1,862	92,896,900	92,896,900	90,815,700	2,081,200	2.29%	8.60%	49.77%	1.00000	1.00000	SOO
SUGAR ISLAND	1,464	55,417,100	55,417,100	54,479,570	937,530	1.72%	5.13%	49.37%	1.00000	1.00000	SUGAR ISLAND
SUPERIOR	1,144	37,820,770	37,820,770	36,471,495	1,349,275	3.70%	3.50%	49.62%	1.00000	1.00000	SUPERIOR
TROUT LAKE	917	33,067,400	33,067,400	32,415,800	651,800	2.01%	3.06%	49.22%	1.00000	1.00000	TROUT LAKE
WHITEFISH	2,346	109,442,600	109,442,600	108,558,800	883,800	0.81%	10.13%	49.44%	1.00000	1.00000	WHITEFISH
TOTAL TOWNSHIPS	21,731	903,840,570	903,813,000	896,014,465	7,798,535	0.87%	83.69%				TOTAL TOWNSHIPS
CITY OF S S MARIE	5,287	176,152,600	176,152,600	179,993,049	-3,840,449	-2.13%	16.31%	49.94%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	27,018	1,079,993,170	1,079,965,600	1,076,007,514	3,958,086	0.37%	100.00%				GRAND TOTAL

CO.EQL/PG9/09  
APR 7 2009

YEAR: 2009

CHIPPEWA COUNTY EQUALIZATION REPORT

TIMBER CUTOVER CLASS -- REAL 501

TOWNSHIP/CITY	2009 PARCEL COUNT	2009 LOCAL ASSESSED	2009 COUNTY EQUALIZED	2008 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNIT'S % OF TOTAL	2009 LEVEL OF ASSESSMENT	2009 FACTOR	2008 FACTOR	TOWNSHIP/CITY
BAY MILLS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	BAY MILLS
BRUCE	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	BRUCE
CHIPPEWA	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	CHIPPEWA
DAFTER	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	DAFTER
DETOUR	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	DETOUR
DRUMMOND ISLAND	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	DRUMMOND ISLAND
HULBERT	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	HULBERT
KINROSS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	KINROSS
PICKFORD	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	PICKFORD
RABER	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	RABER
RUDYARD	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	RUDYARD
SOO	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SOO
SUGAR ISLAND	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SUGAR ISLAND
SUPERIOR	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SUPERIOR
TROUT LAKE	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	TROUT LAKE
WHITEFISH	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	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: 2009

CHIPPEWA COUNTY EQUALIZATION REPORT

DEVELOPMENTAL CLASS - - REAL 601

TOWNSHIP/CITY	2009 PARCEL COUNT	2009 LOCAL ASSESSED	2009 COUNTY EQUALIZED	2008 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNIT'S % OF TOTAL	2009 LEVEL OF ASSESSMENT	2009 FACTOR	2008 FACTOR	TOWNSHIP/CITY
BAY MILLS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	BAY MILLS
BRUCE	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	BRUCE
CHIPPEWA	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	CHIPPEWA
DAFTER	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	DAFTER
DETOUR	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	DETOUR
DRUMMOND ISLAND	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	DRUMMOND ISLAND
HULBERT	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	HULBERT
KINROSS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	KINROSS
PICKFORD	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	PICKFORD
RABER	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	RABER
RUDYARD	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	RUDYARD
SOO	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SOO
SUGAR ISLAND	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SUGAR ISLAND
SUPERIOR	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SUPERIOR
TROUT LAKE	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	TROUT LAKE
WHITEFISH	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	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	0.00%	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: 2009

CHIPPEWA COUNTY EQUALIZATION REPORT

SUMMARY OF RATIOS AND FACTORS\*

CO.EQL/P611/09

APR 7 2009

UNIT	CLASS: AG 101		CLASS: COM 201		CLASS: IND 301		CLASS: RES 401		CLASS: TC 501 *		CLASS: DEV 601*		CLASS: PERSONAL		UNIT
	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	
BAY MILLS BRUCE	NC 49.58%	NC 1.00000	49.86% 49.50%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	49.62% 49.48%	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 49.95%	NC 1.00000	49.87% 49.93%	1.00000 1.00000	0.00% 50.00%	0.00000 1.00000	49.83% 49.49%	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	49.18% 49.21%	1.00000 1.00000	50.00% 50.00%	1.00000 1.00000	49.21% 49.19%	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 49.79%	NC 1.00000	49.28% 49.93%	1.00000 1.00000	0.00% 50.00%	0.00000 1.00000	50.11% 49.40%	0.99782 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	HULBERT KINROSS
PICKFORD RABER	49.93% 49.01%	1.00000 1.00000	49.57% 49.20%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	49.19% 49.91%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	49.72% 49.55%	1.00000 1.00000	49.01% 49.59%	1.00000 1.00000	0.00% 50.00%	0.00000 1.00000	49.77% 49.77%	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 49.63%	NC 1.00000	49.33% 49.41%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	49.37% 49.62%	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	49.59% 49.39%	1.00000 1.00000	50.00% 0.00%	1.00000 0.00000	49.22% 49.44%	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	49.72%	1.00000	50.00%	1.00000	49.94%	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: 2009

CO.EQU/PG12/09

APR 7 2009

**CHIPPEWA COUNTY TOTAL VALUATIONS**

NUMBER OF PARCELS	REAL PROPERTY TOTALS	CLASS NUMBER	EQUALIZED VALUES	TRUE CASH VALUE	% OF TOTAL
1,170	AGRICULTURAL	101	55,489,900	111,676,260	4.23%
1,374	COMMERCIAL	201	153,725,150	309,687,760	11.72%
98	INDUSTRIAL	301	20,430,900	40,861,800	1.52%
27,018	RESIDENTIAL	401	1,079,965,600	2,180,253,224	82.53%
0	TIMBER CUT-OVER	501	0	0	0.00%
0	DEVELOPMENTAL	601	0	0	0.00%

29,660	TOTAL REAL		1,309,611,550	2,642,479,044	100.00%
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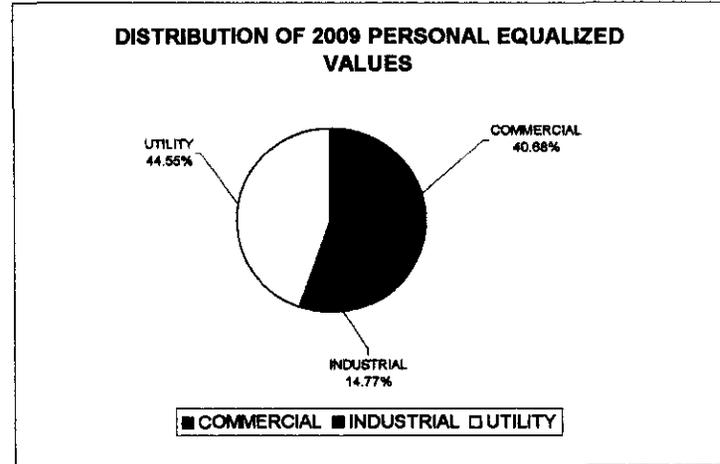
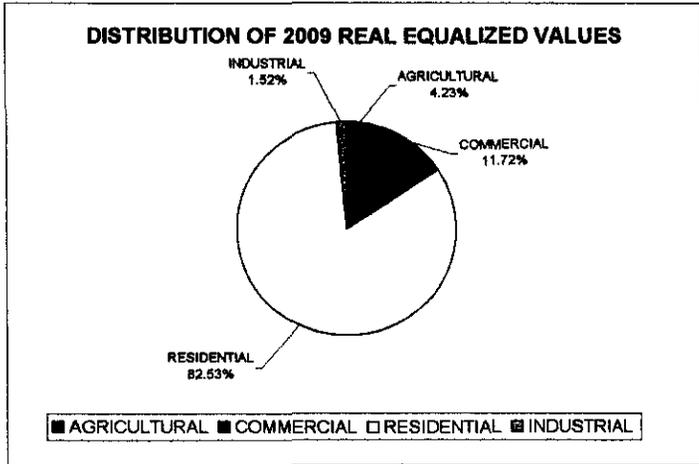
REAL PERCENT OF COUNTY TOTAL:	95.71%
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NUMBER OF PARCELS	PERSONAL PROPERTY TOTALS	CLASS NUMBER	EQUALIZED VALUES	TRUE CASH VALUE	% OF TOTAL
0	AGRICULTURAL	151	0	0	0.00%
1370	COMMERCIAL	251	23,882,320	47,764,640	40.68%
24	INDUSTRIAL	351	8,670,200	17,340,400	14.77%
0	RESIDENTIAL	451	0	0	0.00%
66	UTILITY	551	26,151,900	52,303,800	44.55%

1,460	TOTAL PERSONAL		58,704,420	117,408,840	100.00%
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PERSONAL PERCENT OF COUNTY TOTAL:	4.29%
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31120 GRAND TOTALS:			1,368,315,970	2,759,887,884	100.00%
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CO.EQL/PG15/09  
12-May-09

YEAR: 2009

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 17 180	TOTALS	TOWNSHIP OR CITY
BAY MILLS BRUCE	72,975,100		1,246,100			83,958,350			72,975,100 85,204,450	BAY MILLS BRUCE
CHIPPEWA DAFTER	10,124,500 9,967,600				7,072,100	23,640,000			10,124,500 40,679,700	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		74,579,800 165,837,800							74,579,800 165,837,800	DETOUR DRUMMOND ISL
HULBERT KINROSS					54,755,800		13,541,650		13,541,650 54,755,800	HULBERT KINROSS
PICKFORD RABER		24,883,200	62,114,000 23,945,100	133,100					62,114,000 48,961,400	PICKFORD RABER
RUDYARD SOO					51,528,700	118,138,700			51,528,700 118,138,700	RUDYARD SOO
SUGAR ISL SUPERIOR	52,180,070					56,962,200			56,962,200 52,180,070	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					35,931,600			114,671,700	35,931,600 114,671,700	TROUT LAKE WHITEFISH
TOTAL TWPS	145,247,270	265,300,800	87,305,200	133,100	149,288,200	282,699,250	13,541,650	114,671,700	1,058,187,170	TOTAL TWPS
CITY OF SOO						310,128,800			310,128,800	CITY OF SOO
GRAND TOTALS	145,247,270	265,300,800	87,305,200	133,100	149,288,200	592,828,050	13,541,650	114,671,700	1,368,315,970	GRAND TOTALS

CERTIFIED

MAY 20 2008

*Sharon H. Kennedy*  
SHARON H KENNEDY, EQUALIZATION DIRECTOR

**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	47,791,800		1,022,324			61,603,325			47,791,800 62,625,649	BAY MILLS BRUCE
CHIPPEWA DAFTER	7,347,900 7,178,100				5,658,800	20,175,300			7,347,900 33,012,200	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		49,178,276 105,632,531							49,178,276 105,632,531	DETOUR DRUMMOND ISL
HULBERT KINROSS					44,542,371		8,166,657		8,166,657 44,542,371	HULBERT KINROSS
PICKFORD RABER		17,916,654	44,540,797 15,488,646	109,700					44,540,797 33,515,000	PICKFORD RABER
RUDYARD SOO					34,137,592	100,929,700			34,137,592 100,929,700	RUDYARD SOO
SUGAR ISL SUPERIOR	38,800,319					36,024,454			36,024,454 38,800,319	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					25,255,260			62,204,137	25,255,260 62,204,137	TROUT LAKE WHITEFISH
TOTAL TWPS	101,118,119	172,727,461	61,051,767	109,700	109,594,023	218,732,779	8,166,657	62,204,137	733,704,643	TOTAL TWPS
CITY OF SOO						286,610,333			286,610,333	CITY OF SOO
GRAND TOTALS	101,118,119	172,727,461	61,051,767	109,700	109,594,023	505,343,112	8,166,657	62,204,137	1,020,314,976	GRAND TOTALS

CERTIFIED

May 12, 2009

*Sharon H. Kennedy*  
SHARON H KENNEDY, EQUALIZATION DIRECTOR

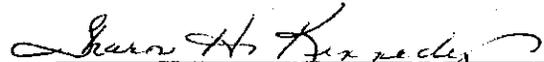
**CHIPPEWA COUNTY EQUALIZATION REPORT  
SCHOOL DISTRICT TAXABLE VALUES**

STATE SCHOOL CODE	SCHOOL DISTRICT	2008	2009	AMOUNT OF INCREASE OR (DECREASE)	PERCENT CHANGE
17140	BRIMLEY AREA	95,637,100	101,118,119	5,481,019	5.73%
17050	DETOUR AREA	164,642,920	172,727,461	8,084,541	4.91%
17090	PICKFORD AREA	58,021,733	61,051,767	3,030,034	5.22%
17110	RUDYARD AREA	103,200,834	109,594,023	6,393,189	6.19%
17010	SAULT AREA	487,903,804	505,343,112	17,439,308	3.57%
48040	TAHQUAMENON	7,711,487	8,166,657	455,170	5.90%
17160	WHITEFISH	58,890,485	62,204,137	3,313,652	5.63%
49040	LES CHENEAUX	109,800	109,700	-100	-0.09%
17000	EASTERN U P ISD	976,118,163	1,020,314,976	44,196,813	4.53%

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

TOWNSHIP OR CITY	BRIMLEY AREA DIST 17 140	DETOUR AREA DIST 17 050	PICKFORD DIST 17 090	LES CHENEAUX DIST 49 040	RUDYARD DIST 17 110	SAULT AREA DIST 17 010	TAHQAMENON DIST 48 040	WHITEFISH DIST 17 160	TOTALS	TOWNSHIP OR CITY
BAY MILLS BRUCE	47,900					577,891			47,900 577,891	BAY MILLS BRUCE
CHIPPEWA DAFTER	207,950				8,353				207,950 8,353	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		462,050 2,526,800							462,050 2,526,800	DETOUR DRUMMOND ISL
HULBERT KINROSS					21,667		732,000		732,000 21,667	HULBERT KINROSS
PICKFORD RABER		2,727,600	256,552 1,189,600						256,552 3,917,200	PICKFORD RABER
RUDYARD SOO					34,207	13,800			34,207 13,800	RUDYARD SOO
SUGAR ISL SUPERIOR	14,142								0 14,142	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					5,000			3,190,137	5,000 3,190,137	TROUT LAKE WHITEFISH
TOTAL TWPS	269,992	5,716,450	1,446,152	0	69,227	591,691	732,000	3,190,137	12,015,649	TOTAL TWPS
CITY OF SOO						10,431			10,431	CITY OF SOO
GRAND TOTALS	269,992	5,716,450	1,446,152	0	69,227	602,122	732,000	3,190,137	12,026,080	GRAND TOTALS

CERTIFIED

  
SHARON H KENNEDY, EQUALIZATION DIRECTOR

\*These figures are for 2008. The 2009 figures have not been provided by the State as of this printing.

YEAR: 2009

CO.EQLPG17/09

May 6, 2009

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

FINAL

**EQUALIZED VALUES: REAL PROPERTY**

UNIT NAME	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TC & DEVEL	TOTAL REAL VALUES
BAY MILLS	0	873,400	0	70,728,200	0	71,601,600
BRUCE	15,423,900	2,450,450	0	65,684,600	0	83,558,950
CHIPPEWA	0	920,600	0	8,656,700	0	9,577,300
DAFTER	6,485,900	3,271,900	1,223,000	26,225,200	0	37,206,000
DETOUR	0	2,134,400	472,900	70,226,200	0	72,833,500
DRUMMOND ISL	0	5,596,800	1,578,100	155,967,300	0	163,142,200
HULBERT	0	678,800	0	12,614,330	0	13,293,130
KINROSS	2,204,600	4,306,800	1,596,100	41,197,900	0	49,305,400
PICKFORD	11,191,100	3,320,700	0	45,937,800	0	60,449,600
RABER	3,966,300	1,624,700	0	41,929,900	0	47,520,900
RUDYARD	9,674,500	2,875,800	0	36,000,100	0	48,550,400
SOO	3,344,800	12,611,900	3,594,200	92,896,900	0	112,447,800
SUGAR ISLAND	0	812,000	0	55,417,100	0	56,229,100
SUPERIOR	3,198,800	8,554,200	0	37,820,770	0	49,573,770
TROUT LAKE	0	1,843,400	20,000	33,067,400	0	34,930,800
WHITEFISH	0	4,042,900	0	109,442,600	0	113,485,500
CITY OF SAULT	0	97,806,400	11,946,600	176,152,600	0	285,905,600
<b>TOTALS:</b>	<b>55,489,900</b>	<b>153,725,150</b>	<b>20,430,900</b>	<b>1,079,965,600</b>	<b>0</b>	<b>1,309,611,550</b>

**EQUALIZED VALUES: PERSONAL PROPERTY:**

COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY	TOTAL PERSONAL	GRAND TOTALS
432,000	0	0	941,500	1,373,500	72,975,100
626,400	0	0	1,019,100	1,645,500	85,204,450
131,700	0	0	415,500	547,200	10,124,500
929,900	100,100	0	2,443,700	3,473,700	40,679,700
323,500	0	0	1,422,800	1,746,300	74,579,800
680,500	1,042,400	0	972,700	2,695,600	165,837,800
35,020	0	0	213,500	248,520	13,541,650
2,003,900	1,728,400	0	1,718,100	5,450,400	54,755,800
622,000	0	0	1,042,400	1,664,400	62,114,000
540,300	0	0	900,200	1,440,500	48,961,400
577,500	0	0	2,400,800	2,978,300	51,528,700
3,331,200	0	0	2,359,700	5,690,900	118,138,700
132,200	0	0	600,900	733,100	56,962,200
1,436,600	0	0	1,169,700	2,606,300	52,180,070
72,600	0	0	928,200	1,000,800	35,931,600
472,400	0	0	713,800	1,186,200	114,671,700
11,534,600	5,799,300	0	6,889,300	24,223,200	310,128,800
<b>23,882,320</b>	<b>8,670,200</b>	<b>0</b>	<b>26,151,900</b>	<b>58,704,420</b>	<b>1,368,315,970</b>

**TAXABLE VALUES: REAL PROPERTY:**

UNIT NAME	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TC & DEVEL	TOTAL REAL VALUES
BAY MILLS	0	539,100	0	45,879,200	0	46,418,300
BRUCE	10,174,729	1,995,829	0	48,809,591	0	60,980,149
CHIPPEWA	0	743,900	0	6,056,800	0	6,800,700
DAFTER	3,370,900	2,887,200	1,069,000	22,211,400	0	29,538,500
DETOUR	0	1,893,700	472,900	45,065,376	0	47,431,976
DRUMMOND ISL	0	4,773,700	1,578,100	96,585,131	0	102,936,931
HULBERT	0	495,886	0	7,422,265	0	7,918,151
KINROSS	1,228,041	3,825,871	1,382,297	32,655,762	0	39,091,971
PICKFORD	6,392,897	2,867,186	0	33,616,314	0	42,876,397
RABER	2,278,400	1,188,800	0	28,719,700	0	32,186,900
RUDYARD	5,714,775	2,549,963	0	22,894,554	0	31,159,292
SOO	1,715,400	11,856,000	2,413,800	79,253,600	0	95,238,800
SUGAR ISLAND	0	532,124	0	34,759,230	0	35,291,354
SUPERIOR	1,625,645	7,980,308	0	26,588,066	0	36,194,019
TROUT LAKE	0	1,564,400	7,900	22,682,160	0	24,254,460
WHITEFISH	0	3,647,183	0	57,370,754	0	61,017,937
CITY OF SAULT	0	91,657,894	11,946,600	158,782,639	0	262,387,133
<b>TOTALS:</b>	<b>32,500,787</b>	<b>140,999,044</b>	<b>18,870,597</b>	<b>769,352,542</b>	<b>0</b>	<b>961,722,970</b>

**TAXABLE VALUES: PERSONAL PROPERTY:**

COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY	TOTAL PERSONAL	GRAND TOTALS
432,000	0	0	941,500	1,373,500	47,791,800
626,400	0	0	1,019,100	1,645,500	62,625,649
131,700	0	0	415,500	547,200	7,347,900
929,900	100,100	0	2,443,700	3,473,700	33,012,200
323,500	0	0	1,422,800	1,746,300	49,178,276
680,500	1,042,400	0	972,700	2,695,600	105,632,531
35,006	0	0	213,500	248,506	8,166,657
2,003,900	1,728,400	0	1,718,100	5,450,400	44,542,371
622,000	0	0	1,042,400	1,664,400	44,540,797
427,900	0	0	900,200	1,328,100	33,515,000
577,500	0	0	2,400,800	2,978,300	34,137,592
3,331,200	0	0	2,359,700	5,690,900	100,929,700
132,200	0	0	600,900	733,100	36,024,454
1,436,600	0	0	1,169,700	2,606,300	38,800,319
72,600	0	0	928,200	1,000,800	25,255,260
472,400	0	0	713,800	1,186,200	62,204,137
11,534,600	5,799,300	0	6,889,300	24,223,200	286,610,333
<b>23,769,906</b>	<b>8,670,200</b>	<b>0</b>	<b>26,151,900</b>	<b>58,592,006</b>	<b>1,020,314,976</b>

Michigan Department of Treasury  
L4028  
DISTRIBUTION: STC

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

COUNTY: CHIPPEWA  
YEAR: 2009  
DATE: 22-May-09  
FORM: L-4028 IC  
CPI: 1.044

LUCE, MACKINAC & SCHOOLCRAFT  
EQUALIZATION DIRECTORS

TAXING UNITS IN COUNTY  
CHIPPEWA COUNTY TREASURER

CODE NUMBER	TAXING UNIT	2008 TAXABLE VALUE	2009 TAXABLE VALUE	LOSSES TAXABLE VALUE	ADDITIONS TAXABLE VALUE	CURRENT MILLAGE REDUCTION FRACTION HEADLEE****	TRUTH IN TAXATION FRACTION BTRF	TRUTH IN ASSESSING FRACTION
<b>TOWNSHIPS:</b>								
17-001	BAY MILLS	44,735,300	47,791,800	124,326	1,070,800	0.9969	1.0000	1.00000
17-002	BRUCE	59,216,787	62,625,649	160,310	1,033,033	1.0000	0.9588	1.00000
17-003	CHIPPEWA	7,250,700	7,347,900	102,502	182,500	1.0000	0.9976	1.00000
17-004	DAFTER	31,398,400	33,012,200	93,743	606,800	1.0000	0.9660	1.00000
17-005	DETOUR	46,641,010	49,178,276	94,346	445,900	0.9972	0.9551	1.00000
17-006	DRUMMOND ISL	100,468,510	105,632,531	320,359	1,046,200	0.9997	0.9576	1.00000
17-007	HULBERT	7,711,487	8,166,657	1,700	56,317	0.9924	0.9506	1.00000
17-008	KINROSS	42,886,988	44,542,371	443,395	1,180,509	1.0000	0.9788	1.00000
17-009	PICKFORD	42,066,790	44,540,797	115,683	598,500	0.9967	0.9547	1.00000
17-010	RABER	32,846,700	33,515,000	176,001	140,700	1.0000	0.9789	1.00000
17-011	RUDYARD	31,840,046	34,137,592	178,663	838,600	0.9927	0.9508	1.00000
17-012	SOO	96,749,300	100,929,700	891,347	1,977,000	1.0000	0.9687	1.00000
17-013	SUGAR ISLAND	33,867,722	36,024,454	482,463	1,060,694	0.9969	0.9549	1.00000
17-014	SUPERIOR	36,851,100	38,800,319	445,649	680,700	0.9971	0.9550	1.00000
17-015	TROUT LAKE	23,052,200	25,255,260	31,514	665,800	0.9774	0.9362	1.00000
17-016	WHITEFISH	58,890,485	62,204,137	218,159	448,500	0.9919	0.9501	1.00000
<b>CITIES &amp; VILLAGES:</b>								
17-041	DETOUR VLG*	16,237,892	17,105,400	19,400	203,600	1.0000	0.9596	N/A
17-051	CITY OF SOO	279,644,638	286,610,333	5,601,214	5,479,300	1.0000	0.9748	1.00000
<b>COUNTY:</b>								
17-000	CHIPPEWA CO.	976,118,163	1,020,314,976	9,481,374	17,511,853	1.0000	0.9639	N/A

**\*\*SCHOOL DIST INFO & FRACTIONS RELATIVE TO PARCELS NOT RECEIVING EXEMPTION FROM SCHOOL OPERATING MILLAGES\*\***

		PREV TAXABLE NON SPEC EXEMPT	CURR TAXABLE NON SPEC EXEMPT	LOSSES NON SPEC EXEMPT	ADDITIONS NON SPEC EXEMPT	HEADLEE	BTRF
17010	SAULT	202,479,001	209,799,031	2,341,461	3,890,094	1.0000	0.9720
17050	DETOUR	99,314,320	104,780,561	250,258	951,800	0.9961	0.9541
17090	PICKFORD***	26,322,865	27,208,495	145,784	127,723	1.0000	0.9666
17110	RUDYARD***	46,570,280	50,418,410	337,243	1,525,886	0.9872	0.9456
17140	BRIMLEY	49,081,945	52,399,097	185,317	962,800	0.9925	0.9506
17160	WHITEFISH	42,964,284	45,098,404	67,941	320,300	1.0000	0.9580
48040	TAHQAMENON***	156,451,026	163,668,231	1,396,650	2,704,044	1.0000	0.9633
49040	LES CHENEAUX***	126,487,071	129,573,409	237,027	1,596,042	1.0000	0.9865

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

		PREV TAXABLE	CURR TAXABLE	LOSSES	ADDITIONS	HEADLEE	BTRF
17010	SAULT	487,903,804	505,343,112	7,191,465	9,932,827	1.0000	0.9703
17050	DETOUR	164,642,920	172,727,461	503,362	1,624,300	1.0000	0.9593
17090	PICKFORD**	71,275,005	74,893,373	279,228	716,629	0.9992	0.9571
17110	RUDYARD**	107,961,467	114,490,178	691,106	2,742,022	1.0000	0.9599
17140	BRIMLEY	95,637,100	101,118,119	690,211	2,090,900	1.0000	0.9588
17160	WHITEFISH	58,890,485	62,204,137	218,159	448,500	0.9919	0.9501
48040	TAHQAMENON**	267,622,692	280,165,875	2,251,383	4,610,303	1.0000	0.9630
49040	LES CHENEAUX**	199,597,800	203,352,552	767,779	3,137,292	1.0000	0.9931
17000	EUP ISD ***	2,052,847,974	2,124,809,634	18,701,739	36,249,276	1.0000	0.9739

\*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 TAHQAMENON AREA SCHOOL DISTRICT OF SCHOOLCRAFT COUNTY

CERTIFIED BY:

  
SHARON H. KENNEDY, CHIPPEWA COUNTY EQUALIZATION DIRECTOR

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT  
 DETAIL OF TAXABLE VALUE CHANGES

FINAL

COUNTY: CHIPPEWA  
 YEAR: 2009  
 DATE: 07-May-09  
 FORM: FINAL TAXABLE VALUE ANALYSIS  
 CPI: 1.044

CODE NUMBER	TAXING UNIT	2008 TAXABLE VALUE	2009 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	2009 EQUALIZED VALUE	RATIO TV/EQ	CODE NUMBER UNIT
<b>TOWNSHIPS:</b>												
17-001	BAY MILLS	44,735,300	47,791,800	124,326	1,070,800	3,056,500	6.83%	946,474	30.97%	72,975,100	65.49%	17-001
17-002	BRUCE	59,216,787	62,625,649	160,310	1,033,033	3,408,862	5.76%	872,723	25.60%	85,204,450	73.50%	17-002
17-003	CHIPPEWA	7,250,700	7,347,900	102,502	182,500	97,200	1.34%	79,998	82.30%	10,124,500	72.58%	17-003
17-004	DAFTER	31,398,400	33,012,200	93,743	606,800	1,613,800	5.14%	513,057	31.79%	40,679,700	81.15%	17-004
17-005	DETOUR	46,641,010	49,178,276	94,346	445,900	2,537,266	5.44%	351,554	13.86%	74,579,800	65.94%	17-005
17-006	DRUMMOND ISL	100,468,510	105,632,531	320,359	1,046,200	5,164,021	5.14%	725,841	14.06%	165,837,800	63.70%	17-006
17-007	HULBERT	7,711,487	8,166,657	1,700	56,317	455,170	5.90%	54,617	12.00%	13,541,650	60.31%	17-007
17-008	KINROSS	42,886,988	44,542,371	443,395	1,180,509	1,655,383	3.86%	737,114	44.53%	54,755,800	81.35%	17-008
17-009	PICKFORD	42,066,790	44,540,797	115,683	598,500	2,474,007	5.88%	482,817	19.52%	62,114,000	71.71%	17-009
17-010	RABER	32,846,700	33,515,000	176,001	140,700	668,300	2.03%	-35,301	-5.28%	48,961,400	68.45%	17-010
17-011	RUDYARD	31,840,046	34,137,592	178,663	838,600	2,297,546	7.22%	659,937	28.72%	51,528,700	66.25%	17-011
17-012	SOO	96,749,300	100,929,700	891,347	1,977,000	4,180,400	4.32%	1,085,653	25.97%	118,138,700	85.43%	17-012
17-013	SUGAR ISLAND	33,867,722	36,024,454	482,463	1,060,694	2,156,732	6.37%	578,231	26.81%	56,962,200	63.24%	17-013
17-014	SUPERIOR	36,851,100	38,800,319	445,649	680,700	1,949,219	5.29%	235,051	12.06%	52,180,070	74.36%	17-014
17-015	TROUT LAKE	23,052,200	25,255,260	31,514	665,800	2,203,060	9.56%	634,286	28.79%	35,931,600	70.29%	17-015
17-016	WHITEFISH	58,890,485	62,204,137	218,159	448,500	3,313,652	5.63%	230,341	6.95%	114,671,700	54.25%	17-016
<b>CITIES &amp; VILLAGES:</b>												
17-041	DETOUR VLG*	16,237,892	17,105,400	19,400	203,600	867,508	5.34%	184,200	21.23%	25,300,650	67.61%	17-041
17-051	CITY OF SOO	279,644,638	286,610,333	5,601,214	5,479,300	6,965,695	2.49%	-121,914	N/A	310,128,800	92.42%	17-051
<b>COUNTY:</b>												
17-000	CHIPPEWA CO.	976,118,163	1,020,314,976	9,481,374	17,511,853	44,196,813	4.53%	8,030,479	18.17%	1,368,315,970	74.57%	17-000

TAXABLE/  
 EQUALIZED  
 VALUE  
 MULTIPLIER 1.34

YEAR: 2009

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY EQUALIZED VALUES

TOWNSHIP/CITY	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	TOWNSHIP/CITY
BAY MILLS	33,547,300	38,414,300	42,787,900	48,873,600	51,621,400	54,699,700	61,147,200	68,636,000	71,615,900	72,975,100	BAY MILLS
BRUCE	49,780,060	51,332,622	55,459,800	61,281,570	65,626,578	71,458,400	76,599,365	79,897,650	85,164,850	85,204,450	BRUCE
CHIPPEWA	5,681,836	6,009,383	6,282,200	8,072,500	8,831,700	9,549,400	9,693,100	10,578,000	10,714,200	10,124,500	CHIPPEWA
DAFTER	25,650,100	26,541,800	27,758,600	30,966,100	34,733,700	38,519,100	38,107,000	38,954,200	39,589,000	40,679,700	DAFTER
DETOUR	39,214,754	44,022,150	45,358,300	53,573,100	58,728,950	61,689,350	67,672,909	71,048,859	74,385,459	74,579,800	DETOUR
DRUMMOND ISLAND	83,972,237	96,546,037	115,117,672	143,874,335	171,150,290	184,997,440	157,795,033	159,935,490	165,944,600	165,837,800	DRUMMOND ISLAND
HULBERT	7,397,004	7,896,374	8,870,293	10,037,317	12,368,156	13,329,914	12,489,936	13,179,580	13,539,480	13,541,850	HULBERT
KINROSS	35,565,050	36,525,450	38,450,400	41,145,000	41,338,750	43,218,400	47,350,663	52,789,700	53,382,100	54,755,800	KINROSS
PICKFORD	32,606,498	34,823,447	39,315,977	44,787,304	51,706,281	53,632,760	57,136,260	59,135,500	60,886,500	62,114,000	PICKFORD
RABER	25,940,125	31,226,750	34,525,800	41,887,300	46,512,600	48,550,300	47,856,300	49,132,800	49,821,600	48,961,400	RABER
RUDYARD	26,182,973	26,590,138	27,660,738	29,890,693	33,481,042	38,972,300	39,340,900	43,996,000	50,780,700	51,528,700	RUDYARD
SOO	69,018,900	76,070,900	81,901,200	87,971,800	97,109,100	103,131,000	105,836,900	111,885,500	115,955,300	118,138,700	SOO
SUGAR ISLAND	29,487,838	33,857,828	36,702,544	41,780,060	47,561,820	47,051,510	46,545,900	50,277,700	56,204,170	56,962,200	SUGAR ISLAND
SUPERIOR	28,291,875	31,807,398	34,157,182	37,861,320	39,949,730	41,626,765	45,613,295	49,583,295	50,796,795	52,180,070	SUPERIOR
TROUT LAKE	17,377,600	20,134,500	23,675,200	26,180,700	27,327,400	29,801,400	33,477,500	34,522,300	34,849,900	35,931,600	TROUT LAKE
WHITEFISH	52,251,433	57,326,518	64,639,271	77,234,950	92,180,824	109,972,780	97,929,400	107,151,200	113,749,700	114,671,700	WHITEFISH
CITY OF S S MARIE	251,239,310	280,155,270	259,352,670	264,172,120	271,003,200	286,837,500	303,422,900	309,151,100	310,431,849	310,128,800	CITY OF S S MARIE
<b>GRAND TOTALS</b>	<b>813,204,891</b>	<b>879,282,845</b>	<b>942,015,747</b>	<b>1,049,589,969</b>	<b>1,151,229,521</b>	<b>1,233,036,019</b>	<b>1,248,014,561</b>	<b>1,309,852,674</b>	<b>1,357,612,103</b>	<b>1,368,315,970</b>	<b>GRAND TOTALS</b>
<b>DOLLAR CHANGE EACH YEAR</b>	<b>57,586,376</b>	<b>66,077,954</b>	<b>62,732,902</b>	<b>107,574,222</b>	<b>101,639,552</b>	<b>81,806,498</b>	<b>14,978,542</b>	<b>61,638,113</b>	<b>48,159,429</b>	<b>10,503,867</b>	<b>DOLLAR CHANGE EACH YEAR</b>
<b>PERCENT CHANGE EACH YEAR</b>	<b>7.62%</b>	<b>8.13%</b>	<b>7.13%</b>	<b>11.42%</b>	<b>9.68%</b>	<b>7.11%</b>	<b>1.21%</b>	<b>4.94%</b>	<b>3.68%</b>	<b>0.77%</b>	<b>PERCENT CHANGE EACH YEAR</b>

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD:

\$61,269,746

AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD:

6.17%

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.

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY TAXABLE VALUES

TOWNSHIP/CITY	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	TOWNSHIP/CITY
BAY MILLS	25,710,000	27,990,600	29,339,300	31,524,500	34,053,400	36,803,500	39,904,800	42,411,700	44,735,300	47,791,800	BAY MILLS
BRUCE	35,893,085	38,428,444	40,078,969	43,081,950	46,529,908	49,404,289	53,242,492	57,019,782	59,216,787	62,625,649	BRUCE
CHIPPEWA	4,321,975	4,569,302	4,620,200	5,188,100	5,515,100	6,363,100	6,670,200	6,943,300	7,250,700	7,347,900	CHIPPEWA
DAFTER	19,465,397	20,880,200	22,352,000	23,639,300	25,549,400	27,141,400	28,960,100	30,555,500	31,398,400	33,012,200	DAFTER
DETOUR	29,379,400	30,970,450	32,802,300	34,067,150	36,817,150	39,653,700	42,196,600	44,446,883	46,641,010	49,178,276	DETOUR
DRUMMOND ISLAND	63,414,139	66,243,789	73,452,100	77,801,242	82,365,190	87,570,337	91,425,018	97,027,457	100,468,510	105,632,531	DRUMMOND ISLAND
HULBERT	5,253,396	5,579,362	6,020,112	6,286,415	6,571,750	7,175,709	6,703,866	7,011,125	7,711,487	8,186,657	HULBERT
KINROSS	30,190,720	31,186,644	33,339,272	34,944,727	35,716,309	37,112,562	39,128,876	41,662,131	42,866,968	44,542,371	KINROSS
PICKFORD	25,749,137	27,485,910	28,985,783	31,229,126	33,739,807	36,175,936	38,310,789	40,483,255	42,066,790	44,540,797	PICKFORD
RABER	19,329,175	20,700,400	22,616,500	24,562,300	26,792,800	28,264,800	29,933,500	31,479,800	32,846,700	33,515,000	RABER
RUDYARD	21,394,787	22,236,106	23,473,257	24,734,855	26,208,744	28,163,060	28,777,159	30,528,658	31,840,046	34,137,592	RUDYARD
SOO	60,718,900	65,095,000	69,928,300	73,243,700	78,198,000	82,231,000	87,225,700	92,726,500	96,749,300	100,929,700	SOO
SUGAR ISLAND	19,774,561	20,967,385	22,465,514	24,835,501	26,882,521	28,801,889	30,377,946	32,911,605	33,867,722	36,024,454	SUGAR ISLAND
SUPERIOR	22,916,079	24,663,054	25,631,761	27,824,043	29,352,620	30,844,447	32,990,658	35,033,981	36,851,100	38,800,319	SUPERIOR
TROUT LAKE	13,733,300	14,822,400	15,802,900	16,912,377	18,098,100	19,415,400	20,675,000	22,213,500	23,052,200	25,255,260	TROUT LAKE
WHITEFISH	36,309,343	39,738,749	42,057,661	44,403,950	47,746,685	51,157,773	51,901,222	55,852,053	58,890,465	62,204,137	WHITEFISH
CITY OF S S MARIE	220,078,926	226,633,609	230,746,348	235,109,881	242,512,276	254,452,705	268,788,438	276,948,746	279,644,638	286,610,333	CITY OF S S MARIE
<b>GRAND TOTALS</b>	<b>653,632,320</b>	<b>690,011,404</b>	<b>723,710,277</b>	<b>759,489,117</b>	<b>802,649,780</b>	<b>850,751,607</b>	<b>897,212,364</b>	<b>945,255,956</b>	<b>976,118,163</b>	<b>1,020,314,976</b>	<b>GRAND TOTALS</b>
<b>DOLLAR CHANGE EACH YEAR</b>	<b>28,703,956</b>	<b>36,379,084</b>	<b>33,668,873</b>	<b>35,776,840</b>	<b>43,160,643</b>	<b>48,101,847</b>	<b>46,460,757</b>	<b>48,043,592</b>	<b>30,862,207</b>	<b>44,196,813</b>	<b>DOLLAR CHANGE EACH YEAR</b>
<b>PERCENT CHANGE EACH YEAR</b>	<b>4.59%</b>	<b>5.57%</b>	<b>4.88%</b>	<b>4.94%</b>	<b>5.68%</b>	<b>5.99%</b>	<b>5.46%</b>	<b>5.35%</b>	<b>3.26%</b>	<b>4.53%</b>	<b>PERCENT CHANGE EACH YEAR</b>
<b>STATE CERTIFIED RATE OF INFLATION</b>	<b>1.90%</b>	<b>3.20%</b>	<b>3.20%</b>	<b>1.50%</b>	<b>2.30%</b>	<b>2.30%</b>	<b>3.30%</b>	<b>3.70%</b>	<b>2.30%</b>	<b>4.40%</b>	<b>STATE CERTIFIED RATE OF INFLATION</b>

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD:

\$39,538,661

AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD:

5.03%

MILLAGE REPORT 2008

UNIT NUMBER	UNIT NAME AND SCHOOL DISTRICT	SCHOOL DIST CODE	2008 TAXABLE VALUES	2007 TOTAL MILLAGE	COUNTY*****				TOWNSHIP***		ISD*****		STATE ED TAX (SET) ALL PAY	LOCAL SCHOOL DEBT ALL PAY	LOCAL SCHOOL OPERATING		2008 TOTAL TAX RATE	2008 SUMMER TAX RATE	2008 WINTER TAX RATE	UNIT NAME	COMMENTS:
					ALLOC*	VOTED	ALLOC	VOTED	ALLOC	VOTED	PRIOR TO APPLICABLE EXEMPTION	PRIOR TO APPLICABLE EXEMPTION									
															SEE NOTE BELOW						
SPEC. ASSMT DIST																					
17 001	BAY MILLS - BRIMLEY SCH	17-140	44,735,300	42.1930	6.1327	2.5156	1.0000	NONE	0.1990	0.7727	6.0000	6.2000	18.0000	40.8200	12.1327	28.6873	BAY MILLS				
17 002	BRUCE -SAULT SCH -PICKFORD SCH	17-010 17-090	58,465,344 751,443	39.5960 45.5456	6.1327 6.1327	2.5156 2.5156	1.6293 1.6293	2.4887 2.4887	0.1990 0.1990	0.7727 0.7727	6.0000 6.0000	1.9000 7.7300	17.9604 18.0000	39.5784 45.4480	12.1327 12.1327	27.4457 33.3153	BRUCE -SSM BRUCE -PICKFORD				
17 003	CHIPPEWA - BRIMLEY SCH	17-140	7,250,700	42.8430	6.1327	2.5156	1.6434	NONE	0.1990	0.7727	6.0000	6.2000	18.0000	41.4634	12.1327	29.3307	CHIPPEWA				
17 004	DAFTER - SS MARIE SCH -RUDYARD SCH -BRIMLEY SCH	17-010 17-110 17-140	18,176,800 5,421,800 6,800,000	37.1434 37.4781 42.8430	6.1327 6.1327 6.1327	2.5156 2.5156 2.5156	1.6500 1.6500 1.6500	NONE NONE NONE	0.1990 0.1990 0.1990	0.7727 0.7727 0.7727	6.0000 6.0000 6.0000	1.9000 3.7000 6.2000	17.9604 18.4951 18.0000	37.1304 37.4651 41.4700	12.1327 12.1327 12.1327	24.9977 25.3324 29.3373	DAFTER - SSM DAFTER - RUD DAFTER - BRIM				
17 005 & 17-041	DETOUR - DETOUR SCH (INC DETOUR VLG)	17-050	46,641,010	38.1730	6.1327	2.5156	1.6273	0.2500	0.1990	0.7727	6.0000	2.2000	18.0000	37.6973	12.1327	25.5648	DETOUR	SEE ALSO DETOUR VILLAGE INFO			
17 006	DRUMMOND ISL - DETOUR SCH	17-050	100,468,510	41.1053	6.1327	2.5156	1.6187	2.7310	0.1990	0.7727	6.0000	2.2000	18.0000	40.1697	12.1327	28.0370	DRUMMOND ISL				
17 007	HULBERT - TANQUA SCH	48-040	7,711,487	42.6308	6.1327	2.5156	1.5942	5.7953	0.1990	0.7727	6.0000	1.1500	18.0000	42.1595	31.2827	10.8768	HULBERT	SCH MILLS LEVIED IN SUMMER			
17 008	KINROSS CNTR - RUDYARD SCH	17-110	42,686,988	39.9761	6.1327	2.5156	1.6500	1.5000	0.1990	0.7727	6.0000	3.7000	16.4951	38.9651	12.1327	28.6324	KINROSS	ADD 0.84 MILLS IN SPEC POLICE DIST			
17 009	PICKFORD - PICKFORD SCH	17-090	42,066,790	47.5775	6.1327	2.5156	1.6313	4.4491	0.1990	0.7727	6.0000	7.7300	18.0000	47.4304	12.1327	35.2977	PICKFORD	UTILITY AUTHORITY SPECIAL ASSESSMENT			
17 010	RABER - DETOUR SCH -PICKFORD SCH *****LES CHEN SCH	17-050 17-090 48-040	17,533,400 15,203,500 109,800	40.8758 45.7958 41.3522	6.1327 6.1327 6.1327	2.5156 2.5156 2.5156	1.6261 1.6261 1.6261	2.8634 2.8634 2.8634	0.1990 0.1990 0.1990	0.7727 0.7727 0.7727	6.0000 6.0000 6.0000	2.2000 7.7300 2.6200	18.0000 18.0000 18.0000	40.1295 45.6595 40.5495	12.1327 12.1327 12.1327	27.9968 33.5268 28.4168	RABER - DETOUR RABER -PICKFORD RABER -LES CHEN				
17 011	RUDYARD - RUDYARD SCH	17-110	31,840,046	42.0015	6.1327	2.5156	1.6273	4.5089	0.1990	0.7727	6.0000	3.7000	16.4951	41.9513	12.1327	29.8186	RUDYARD	WATER & SEWER SPEC ASSESSMENT DIST			
17 012	SOO - SAULT SCH	17-010	96,749,300	37.1017	6.1327	2.5156	1.8083	NONE	0.1990	0.7727	6.0000	1.9000	17.9604	37.0887	12.1327	24.8560	SOO				
17 013	SUGAR ISL - SAULT SCH	17-010	33,867,722	47.1598	6.1327	2.5156	1.6156	7.8030	0.1990	0.7727	6.0000	1.9000	17.9604	44.8990	12.1327	32.7663	SUGAR ISLAND				
17 014	SUPERIOR - BRIMLEY SCH	17-140	38,851,100	42.8268	6.1327	2.5156	1.6277	NONE	0.1990	0.7727	6.0000	6.2000	18.0000	41.4477	12.1327	29.3150	SUPERIOR				
17 015	TROUT LAKE - RUDYARD SCH	17-110	23,052,200	38.3647	6.1327	2.5156	1.6133	0.9200	0.1990	0.7727	6.0000	3.7000	16.4951	38.3484	12.1327	26.2157	TROUT LAKE				
17 016	WHITEFISH - WHITEFISH SCH	17-180	58,890,485	36.6813	6.1327	2.5156	1.6781	1.4136	0.1990	0.7727	6.0000	1.2500	18.0000	37.8627	12.1327	25.7300	WHITEFISH	ADD 1.5 MILLS IN SPEC LIGHTING DIST			
17-041	DETOUR VILLAGE - -DETOUR SCH	17-041	16,237,892	51.2181	6.1327	2.5156	10.7411	4.0500	0.1990	0.7727	6.0000	2.2000	18.0000	50.6111	25.0465	25.5648	DETOUR VILLAGE				
17 051	CITY OF SS MARIE **** -SAULT SCH TOTAL TAXABLE VALUE	17-010	279,644,838 976,118,163	56.6757	6.1327	2.5156	16.8139	4.6216	0.1990	0.7727	6.0000	1.9000	17.9604	56.9159	43.4964	13.4175	CITY OF SS MARIE	SEE NOTE BELOW			

\*\*\*\*\*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 WINTER TAX RATE.  
 FOR THOSE PROPERTIES QUALIFIED FOR LESS THAN 100% EXEMPTION FROM SCHOOL OPERATING MILLAGE, DEDUCT EXEMPTION PERCENTAGE OF SCHOOL OPERATING MILLAGE FROM TOTAL WINTER TAX RATE.  
 FOR THOSE PROPERTIES CLASSIFIED COMMERCIAL PERSONAL PROPERTY, DEDUCT 12 MILLS FROM SCHOOL OPERATING MILLAGE FROM TOTAL WINTER MILLAGE LEVY.  
 \*\*\*\*\*NOTE: CHIPPEWA COUNTY HAS APPROXIMATELY 50,000 ACRES WHICH ARE SUBJECT TO THE COMMERCIAL FOREST ACT WHICH IS SUBJECT TO A SPECIFIC TAX RATE OF \$1.20 PER ACRE.  
 NOTE: LEVY FOR DETOUR VILLAGE WAS 12.9138 MILLS IN JULY 2008 and 13.0451 MILLS IN JULY 2007

\*\*\*REGARDING CITY OF SAULT STE MARIE ONLY: ALL OF THE COUNTY ALLOCATED, ALL CITY MILLAGES, ALL STATE ED, HALF OF SCHOOL OPERATING AND SCHOOL DEBT MILLAGE ARE LEVIED IN SUMMER.  
 \*\*\*\*THE CITY OF SAULT STE MARIE HAS THREE TAX INCREMENT FINANCING AUTHORITIES (TIFA) WITH A TOTAL CAPTURED VALUE OF \$14,108,018 WHICH SUM IS SUBTRACTED FROM ITS TAXABLE VALUE FOR COMPUTATION OF TOTAL AD VALOREM TAXES; THE CITY ALSO HAS AN IFT DISTRICT VALUED AT \$4,428,200 TAXED AT LESS THAN FULL RATES.

Form: L4046 (5/96)

Mich. Dept. of Treasury

**TAXABLE VALUATIONS BY CLASSIFICATION**

COUNTY CHIPPEWA

DATE: May 12, 2009

Statement of taxable valuations in the year

2009

Page: 1 of 2

Issued pursuant to MCL 211.27d. Filing is mandatory.

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 VALUE	TOTAL REAL PROPERTY TAXABLE VALUE
001	BAY MILLS TWP	0	539,100	0	45,879,200			46,418,300
002	BRUCE TWP	10,174,729	1,995,829	0	48,809,591			60,980,149
003	CHIPPEWA TWP	0	743,900	0	6,056,800			6,800,700
004	DAFTER TWP	3,370,900	2,887,200	1,069,000	22,211,400			29,538,500
005	DETOUR TWP	0	1,893,700	472,900	45,065,376			47,431,976
006	DRUMMOND ISL TWP	0	4,773,700	1,578,100	96,585,131			102,936,931
007	HULBERT TWP	0	495,886	0	7,422,265			7,918,151
008	KINROSS TWP	1,228,041	3,825,871	1,382,297	32,655,762			39,091,971
009	PICKFORD TWP	6,392,897	2,867,186	0	33,616,314			42,876,397
010	RABER TWP	2,278,400	1,188,800	0	28,719,700			32,186,900
011	RUDYARD TWP	5,714,775	2,549,963	0	22,894,554			31,159,292
012	SOO TWP	1,715,400	11,856,000	2,413,800	79,253,600			95,238,800
013	SUGAR ISLAND	0	532,124	0	34,759,230			35,291,354
014	SUPERIOR TWP	1,625,645	7,980,308	0	26,588,066			36,194,019
015	TROUT LAKE	0	1,564,400	7,900	22,682,160			24,254,460
016	WHITEFISH TWP	0	3,647,183	0	57,370,754			61,017,937
051	SAULT STE MARIE CITY	0	91,657,894	11,946,600	158,782,639			262,387,133
	TOTALS FOR COUNTY:	32,500,787	140,999,044	18,870,597	769,352,542			961,722,970
041	DETOUR VILLAGE*	0	1,481,700	468,000	14,560,800			16,510,500

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

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

**TAXABLE VALUATIONS BY CLASSIFICATION**

Statement of taxable valuations in the year 2009

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

UNIT NO	TOWNSHIP OR CITY	(COL. 8) PERSONAL PROPERTY TAXABLE VALUE	(COL. 9) TOTAL REAL AND PERSONAL TAXABLE VALUE	(COL. 10) HOMEOWNER'S PRINCIPAL RES & QUAL AGRICULTURAL & FOREST PROPERTY TAXABLE VALUE	(COL. 11) COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	(COL. 12) INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	(COL. 13) PROPERTIES NOT RECEIVING EXEMPTION IN COL 10, 11, & 12 TAXABLE VALUE
001	BAY MILLS TWP	1,373,500	47,791,800	19,217,922	432,000	0	28,141,878
002	BRUCE TWP	1,645,500	62,625,649	48,835,716	626,400	0	13,163,533
003	CHIPPEWA TWP	547,200	7,347,900	2,154,195	131,700	0	5,062,005
004	DAFTER TWP	3,473,700	33,012,200	21,186,631	929,900	100,100	10,795,569
005	DETOUR TWP	1,746,300	49,178,276	21,501,360	323,500	0	27,353,416
006	DRUMMOND ISL TWP	2,695,600	105,632,531	34,929,740	680,500	1,042,400	68,979,891
007	HULBERT TWP	248,506	8,166,657	2,386,953	35,006	0	5,744,698
008	KINROSS TWP	5,450,400	44,542,371	22,111,322	2,003,900	1,728,400	18,698,749
009	PICKFORD TWP	1,664,400	44,540,797	30,592,669	622,000	0	13,326,128
010	RABER TWP	1,328,100	33,515,000	15,773,524	427,900	0	17,313,576
011	RUDYARD TWP	2,978,300	34,137,592	23,182,122	577,500	0	10,377,970
012	SOO TWP	5,690,900	100,929,700	65,290,930	3,331,200	0	32,307,570
013	SUGAR ISLAND	733,100	36,024,454	14,345,811	132,200	0	21,546,443
014	SUPERIOR TWP	2,606,300	38,800,319	19,726,549	1,436,600	0	17,637,170
015	TROUT LAKE	1,000,800	25,255,260	8,418,575	72,600	0	16,764,085
016	WHITEFISH TWP	1,186,200	62,204,137	16,113,388	472,400	0	45,618,349
051	SAULT STE MARIE CITY	24,223,200	286,610,333	130,001,684	11,534,600	5,799,300	139,274,749
	<b>TOTALS FOR COUNTY:</b>	<b>58,592,006</b>	<b>1,020,314,976</b>	<b>495,769,091</b>	<b>23,769,906</b>	<b>8,670,200</b>	<b>492,105,779</b>
041	DETOUR VILLAGE*	594,900	17,105,400	8,399,860	279,000	0	8,426,540
*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

12-May-09