CO.EQUAL/PG1/13
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YEAR: 2013

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 2011	% OF INCREASE (DECREASE)	UNIT'S PERCENT OF TOTAL	TOWNSHIP OR CITY
BAY MILLS	66,646,100	66,646,100	1,508,100	1,508,100	68,154,200	68,154,200	-2,173,000	-3.09%	5.14%	BAY MILLS
BRUCE	85,378,300	85,378,300	1,404,100	1,404,100	86,782,400	86,782,400	664,800	0.77%	6.54%	BRUCE
CHIPPEWA	9,434,100	9,434,100	2,547,300	2,547,300	11,981,400	11,981,400	1,172,400	10.85%	0.90%	CHIPPEWA
DAFTER	38,866,900	38,866,900	5,398,300	5,398,300	44,265,200	44,265,200	1,463,800	3.42%	3.34%	DAFTER
DETOUR	67,931,500	67,931,500	1,655,100	1,655,100	69,586,600	69,586,600	-1,541,800	-2.17%	5.25%	DETOUR
DRUMMOND ISLAND	155,258,000	155,258,000	3,115,400	3,115,400	158,373,400	158,373,400	-3,657,400	-2.26%	11.94%	DRUMMOND ISLAND
HULBERT	13,245,300	13,245,300	1,186,200	1,186,200	14,431,500	14,431,500	892,000	6.59%	1.09%	HULBERT
KINROSS	45,227,100	45,227,100	6,238,800	6,238,800	51,465,900	51,465,900	615,700	1.21%	3.88%	KINROSS
PICKFORD	57,701,450	57,701,450	1,835,600	1,835,600	59,537,050	59,537,050	181,550	0.31%	4.49%	PICKFORD
RABER	38,785,800	38,785,800	1,303,000	1,303,000	40,088,800	40,088,800	-570,300	-1.40%	3.02%	RABER
RUDYARD	44,558,450	44,558,450	6,369,750	6,369,750	50,928,200	50,928,200	-922,050	-1.78%	3.84%	RUDYARD
SOO	118,738,700	118,738,700	5,047,200	5,047,200	123,785,900	123,785,900	2,896,000	2.40%	9.33%	SOO
SUGAR ISLAND	54,441,200	54,441,200	793,400	793,400	55,234,600	55,234,600	426,600	0.78%	4.16%	SUGAR ISLAND
SUPERIOR	49,874,270	49,874,270	5,112,600	5,112,600	54,986,870	54,986,870	2,448,500	4.66%	4.15%	SUPERIOR
TROUT LAKE	33,217,700	33,217,700	1,197,100	1,197,100	34,414,800	34,414,800	-381,300	-1.10%	2.59%	TROUT LAKE
WHITEFISH	94,854,150	94,854,150	1,329,700	1,329,700	96,183,850	96,183,850	-6,725,700	-6.54%	7.25%	WHITEFISH
TOTAL TOWNSHIPS	974,159,020	974,159,020	46,041,650	46,041,650	1,020,200,670	1,020,200,670	-5,210,200	-0.51%	76.91%	TOTAL TOWNSHIPS
CITY OF S S MARIE	282,680,900	282,680,900	23,572,400	23,572,400	306,253,300	306,253,300	4,499,649	1.49%	23.09%	CITY OF S S MARIE
GRAND TOTAL	1,256,839,920	1,256,839,920	69,614,050	69,614,050	1,326,453,970	1,326,453,970	-710,551	-0.05%	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	0	650,100	0	65,996,000	0	0	66,646,100	BAY MILLS
BRUCE	15,549,900	2,576,200	0	67,252,200	0	0	85,378,300	BRUCE
CHIPPEWA	0	1,005,700	0	8,428,400	0	0	9,434,100	CHIPPEWA
DAFTER	6,144,000	4,257,600	829,600	27,635,700	0	0	38,866,900	DAFTER
DETOUR	0	2,157,100	471,900	65,302,500	0	0	67,931,500	DETOUR
DRUMMOND ISLAND	0	5,584,700	1,736,000	147,937,300	0	0	155,258,000	DRUMMOND ISLAND
HULBERT	0	543,100	0	12,702,200	0	0	13,245,300	HULBERT
KINROSS	845,500	3,968,400	1,658,100	38,755,100	0	0	45,227,100	KINROSS
PICKFORD	11,016,300	2,955,500	0	43,729,650	0	0	57,701,450	PICKFORD
RABER	3,761,700	1,578,200	0	33,445,900	0	0	38,785,800	RABER
RUDYARD	10,633,900	2,723,600	0	31,200,950	0	0	44,558,450	RUDYARD
SOO	3,141,900	14,074,900	3,285,300	98,236,600	0	0	118,738,700	SOO
SUGAR ISLAND	0	704,400	0	53,736,800	0	0	54,441,200	SUGAR ISLAND
SUPERIOR	2,841,600	8,326,100	0	38,706,570	0	0	49,874,270	SUPERIOR
TROUT LAKE	0	1,514,500	20,000	31,683,200	0	0	33,217,700	TROUT LAKE
WHITEFISH	0	3,783,300	0	91,070,650	0	0	94,854,150	WHITEFISH
TOTAL TOWNSHIPS	53,934,800	56,403,400	8,000,900	855,819,920	0	0	974,159,020	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	99,010,800	14,533,300	169,136,800	0	0	282,680,900	CITY OF S S MARIE
GRAND TOTAL	**53,934,800**	**155,414,200**	**22,534,200**	**1,024,956,720**	**0**	**0**	**1,256,839,920**	**GRAND TOTAL**

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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	650,100	0	65,996,000	0	0	66,646,100	BAY MILLS
BRUCE	15,549,900	2,576,200	0	67,252,200	0	0	85,378,300	BRUCE
CHIPPEWA	0	1,005,700	0	8,428,400	0	0	9,434,100	CHIPPEWA
DAFTER	6,144,000	4,257,600	829,600	27,635,700	0	0	38,866,900	DAFTER
DETOUR	0	2,157,100	471,900	65,302,500	0	0	67,931,500	DETOUR
DRUMMOND ISLAND	0	5,584,700	1,736,000	147,937,300	0	0	155,258,000	DRUMMOND ISLAND
HULBERT	0	543,100	0	12,702,200	0	0	13,245,300	HULBERT
KINROSS	845,500	3,968,400	1,658,100	38,755,100	0	0	45,227,100	KINROSS
PICKFORD	11,016,300	2,955,500	0	43,729,650	0	0	57,701,450	PICKFORD
RABER	3,761,700	1,578,200	0	33,445,900	0	0	38,785,800	RABER
RUDYARD	10,633,900	2,723,600	0	31,200,950	0	0	44,558,450	RUDYARD
SOO	3,141,900	14,074,900	3,285,300	98,236,600	0	0	118,738,700	SOO
SUGAR ISLAND	0	704,400	0	53,736,800	0	0	54,441,200	SUGAR ISLAND
SUPERIOR	2,841,600	8,326,100	0	38,706,570	0	0	49,874,270	SUPERIOR
TROUT LAKE	0	1,514,500	20,000	31,683,200	0	0	33,217,700	TROUT LAKE
WHITEFISH	0	3,783,300	0	91,070,850	0	0	94,854,150	WHITEFISH
TOTAL TOWNSHIPS	53,934,800	56,403,400	8,000,900	855,819,920	0	0	974,159,020	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	99,010,800	14,533,300	169,136,800	0	0	282,680,900	CITY OF S S MARIE
GRAND TOTAL	**53,934,800**	**155,414,200**	**22,534,200**	**1,024,956,720**	**0**	**0**	**1,256,839,920**	**GRAND TOTAL**

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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	425,500	0	0	1,082,600	1,508,100	BAY MILLS
BRUCE	0	149,500	0	0	1,254,600	1,404,100	BRUCE
CHIPPEWA	0	288,100	0	0	2,259,200	2,547,300	CHIPPEWA
DAFTER	0	1,255,900	251,200	0	3,891,200	5,398,300	DAFTER
DETOUR	0	192,200	0	0	1,462,900	1,655,100	DETOUR
DRUMMOND ISLAND	0	625,200	1,271,800	0	1,218,400	3,115,400	DRUMMOND ISLAND
HULBERT	0	37,800	0	0	1,148,400	1,186,200	HULBERT
KINROSS	0	1,608,400	2,699,400	0	1,931,000	6,238,800	KINROSS
PICKFORD	0	582,000	0	0	1,253,600	1,835,600	PICKFORD
RABER	0	348,300	0	0	954,700	1,303,000	RABER
RUDYARD	0	543,650	0	0	5,826,100	6,369,750	RUDYARD
SOO	0	2,216,200	159,200	0	2,671,800	5,047,200	SOO
SUGAR ISLAND	0	59,000	0	0	734,400	793,400	SUGAR ISLAND
SUPERIOR	0	1,449,900	0	0	3,662,700	5,112,600	SUPERIOR
TROUT LAKE	0	59,200	0	0	1,137,900	1,197,100	TROUT LAKE
WHITEFISH	0	422,100	0	0	907,600	1,329,700	WHITEFISH
TOTAL TOWNSHIPS	0	10,262,950	4,381,600	0	31,397,100	46,041,650	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	11,701,500	4,998,400	0	6,872,500	23,572,400	CITY OF S S MARIE
GRAND TOTAL	0	**21,964,450**	**9,380,000**	**0**	**38,269,600**	**69,614,050**	**GRAND TOTAL**

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CHIPPEWA COUNTY EQUALIZATION REPORT

AGRICULTURAL CLASS - - REAL 101

TOWNSHIP/CITY	2013 PARCEL COUNT	2013 LOCAL ASSESSED	2013 COUNTY EQUALIZED	2012 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNIT'S % OF TOTAL	2013 LEVEL OF ASSESSMENT	2013 FACTOR	2012 FACTOR	TOWNSHIP/CITY
BAY MILLS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	BAY MILLS
BRUCE	289	15,549,900	15,549,900	15,353,400	196,500	1.28%	28.83%	49.42%	1.00000	1.00000	BRUCE
CHIPPEWA	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	CHIPPEWA
DAFTER	155	6,144,000	6,144,000	6,544,500	-400,500	-6.12%	11.39%	49.67%	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	25	845,500	845,500	917,300	-71,800	-7.83%	1.57%	49.45%	1.00000	1.00000	KINROSS
PICKFORD	255	11,016,300	11,016,300	10,951,800	64,500	0.59%	20.43%	49.44%	1.00000	1.00000	PICKFORD
RABER	89	3,761,700	3,761,700	3,925,200	-163,500	-4.17%	6.97%	49.13%	1.00000	1.00000	RABER
RUDYARD	244	10,633,900	10,633,900	10,698,300	-64,400	-0.60%	19.72%	49.54%	1.00000	1.00000	RUDYARD
SOO	63	3,141,900	3,141,900	3,212,600	-70,700	-2.20%	5.83%	49.77%	1.00000	1.00000	SOO
SUGAR ISLAND	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SUGAR ISLAND
SUPERIOR	77	2,841,600	2,841,600	3,061,400	-219,800	-7.18%	5.27%	49.45%	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	1,197	53,934,800	53,934,800	54,664,500	-729,700	-1.33%	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	**1,197**	**53,934,800**	**53,934,800**	**54,664,500**	**-729,700**	**-1.33%**	**100.00%**				**GRAND TOTAL**

CO.EQU/PG6/13
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YEAR: 2013

CHIPPEWA COUNTY EQUALIZATION REPORT

COMMERCIAL CLASS - - REAL 201

TOWNSHIP/CITY	2013 PARCEL COUNT	2013 LOCAL ASSESSED	2013 COUNTY EQUALIZED	2012 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNIT'S % OF TOTAL	2013 LEVEL OF ASSESSMENT	2013 FACTOR	2012 FACTOR	TOWNSHIP/CITY
BAY MILLS	6	650,100	650,100	680,800	-30,700	-4.51%	0.42%	49.71%	1.00000	1.00000	BAY MILLS
BRUCE	47	2,576,200	2,576,200	2,378,900	197,300	8.29%	1.66%	49.72%	1.00000	1.00000	BRUCE
CHIPPEWA	21	1,005,700	1,005,700	999,300	6,400	0.64%	0.65%	49.23%	1.00000	1.00000	CHIPPEWA
DAFTER	46	4,257,600	4,257,600	3,831,300	426,300	11.13%	2.74%	49.56%	1.00000	1.00000	DAFTER
DETOUR	48	2,157,100	2,157,100	2,172,900	-15,800	-0.73%	1.39%	49.63%	1.00000	1.00000	DETOUR
DRUMMOND ISLAND	59	5,584,700	5,584,700	5,809,100	-224,400	-3.86%	3.59%	49.14%	1.00000	1.00000	DRUMMOND ISLAND
HULBERT	9	543,100	543,100	581,300	-38,200	-6.57%	0.35%	49.52%	1.00000	1.00000	HULBERT
KINROSS	67	3,968,400	3,968,400	4,255,900	-287,500	-6.76%	2.55%	49.54%	1.00000	1.00000	KINROSS
PICKFORD	56	2,955,500	2,955,500	3,051,300	-95,800	-3.14%	1.90%	49.95%	1.00000	1.00000	PICKFORD
RABER	18	1,578,200	1,578,200	1,528,400	49,800	3.26%	1.02%	49.18%	1.00000	1.00000	RABER
RUDYARD	91	2,723,600	2,723,600	2,738,200	-14,600	-0.53%	1.75%	49.77%	1.00000	1.00000	RUDYARD
SOO	83	14,074,900	14,074,900	13,909,000	165,900	1.19%	9.06%	49.74%	1.00000	1.00000	SOO
SUGAR ISLAND	8	704,400	704,400	724,300	-19,900	-2.75%	0.45%	49.11%	1.00000	1.00000	SUGAR ISLAND
SUPERIOR	39	8,326,100	8,326,100	7,881,300	444,800	5.64%	5.36%	49.91%	1.00000	1.00000	SUPERIOR
TROUT LAKE	38	1,514,500	1,514,500	1,522,700	-8,200	-0.54%	0.97%	49.29%	1.00000	1.00000	TROUT LAKE
WHITEFISH	74	3,783,300	3,783,300	3,783,300	0	0.00%	2.43%	49.37%	1.00000	1.00000	WHITEFISH
TOTAL TOWNSHIPS	710	56,403,400	56,403,400	55,848,000	555,400	0.99%	36.29%				TOTAL TOWNSHIPS
CITY OF S S MARIE	626	99,010,800	99,010,800	97,414,051	1,596,749	1.64%	63.71%	49.93%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	**1,336**	**155,414,200**	**155,414,200**	**153,262,051**	**2,152,149**	**1.40%**	**100.00%**				**GRAND TOTAL**

CO.EQU/PG7/13
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YEAR: 2013

CHIPPEWA COUNTY EQUALIZATION REPORT

INDUSTRIAL CLASS - - REAL 301

TOWNSHIP/CITY	2013 PARCEL COUNT	2013 LOCAL ASSESSED	2013 COUNTY EQUALIZED	2012 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNIT'S % OF TOTAL	2013 LEVEL OF ASSESSMENT	2013 FACTOR	2012 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	8	829,600	829,600	829,600	0	0.00%	3.68%	49.99%	1.00000	1.00000	DAFTER
DETOUR	3	471,900	471,900	471,900	0	0.00%	2.09%	49.02%	1.00000	1.00000	DETOUR
DRUMMOND ISLAND	14	1,736,000	1,736,000	1,578,100	157,900	10.01%	7.70%	49.63%	1.00000	1.00000	DRUMMOND ISLAND
HULBERT	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	HULBERT
KINROSS	14	1,658,100	1,658,100	1,454,000	204,100	14.04%	7.36%	49.77%	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	24	3,285,300	3,285,300	3,281,900	3,400	0.10%	14.58%	49.95%	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%	0.09%	50.00%	1.00000	1.00000	TROUT LAKE
WHITEFISH	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	WHITEFISH
TOTAL TOWNSHIPS	64	8,000,900	8,000,900	7,635,500	365,400	4.79%	35.51%				TOTAL TOWNSHIPS
CITY OF S S MARIE	32	14,533,300	14,533,300	12,542,600	1,990,700	15.87%	64.49%	49.99%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	**96**	**22,534,200**	**22,534,200**	**20,178,100**	**2,356,100**	**11.68%**	**100.00%**	**50.00%**	**1.00000**		**GRAND TOTAL**

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CHIPPEWA COUNTY EQUALIZATION REPORT

RESIDENTIAL CLASS - - REAL 401

TOWNSHIP/CITY	2013 PARCEL COUNT	2013 LOCAL ASSESSED	2013 COUNTY EQUALIZED	2012 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNIT'S % OF TOTAL	2013 LEVEL OF ASSESSMENT	2013 FACTOR	2012 FACTOR	TOWNSHIP/CITY
BAY MILLS	1,134	65,996,000	65,996,000	68,307,300	-2,311,300	-3.38%	6.44%	49.51%	1.00000	1.00000	BAY MILLS
BRUCE	1,493	67,252,200	67,252,200	67,110,500	141,700	0.21%	6.56%	49.62%	1.00000	1.00000	BRUCE
CHIPPEWA	424	8,428,400	8,428,400	8,395,400	33,000	0.39%	0.82%	49.88%	1.00000	1.00000	CHIPPEWA
DAFTER	741	27,635,700	27,635,700	27,427,700	208,000	0.76%	2.70%	49.03%	1.00000	1.00000	DAFTER
DETOUR	1,746	65,302,500	65,302,500	66,923,800	-1,621,300	-2.42%	6.37%	49.23%	1.00000	1.00000	DETOUR
DRUMMOND ISLAND	3,091	147,937,300	147,937,300	151,673,600	-3,736,300	-2.46%	14.43%	49.12%	1.00000	1.00000	DRUMMOND ISLAND
HULBERT	481	12,702,200	12,702,200	12,375,800	326,400	2.64%	1.24%	49.91%	1.00000	0.99782	HULBERT
KINROSS	1,464	38,755,100	38,755,100	38,541,100	214,000	0.56%	3.76%	49.23%	1.00000	1.00000	KINROSS
PICKFORD	1,280	43,729,650	43,729,650	43,731,200	-1,550	0.00%	4.27%	49.67%	1.00000	1.00000	PICKFORD
RABER	1,179	33,445,900	33,445,900	33,966,100	-520,200	-1.53%	3.26%	49.57%	1.00000	1.00000	RABER
RUDYARD	1,049	31,200,950	31,200,950	32,381,850	-1,180,900	-3.65%	3.04%	49.15%	1.00000	1.00000	RUDYARD
SOO	1,895	98,236,600	98,236,600	95,652,800	2,583,800	2.70%	9.58%	49.84%	1.00000	1.00000	SOO
SUGAR ISLAND	1,444	53,736,800	53,736,800	53,413,400	323,400	0.61%	5.24%	49.68%	1.00000	1.00000	SUGAR ISLAND
SUPERIOR	1,143	38,706,570	38,706,570	38,105,470	601,100	1.58%	3.78%	49.57%	1.00000	1.00000	SUPERIOR
TROUT LAKE	922	31,683,200	31,683,200	32,096,900	-413,700	-1.29%	3.09%	49.84%	1.00000	1.00000	TROUT LAKE
WHITEFISH	2,310	91,070,850	91,070,850	97,935,150	-6,864,300	-7.01%	8.89%	49.29%	1.00000	1.00000	WHITEFISH
TOTAL TOWNSHIPS	21,796	855,819,920	855,819,920	868,038,070	-12,218,150	-1.41%	83.50%				TOTAL TOWNSHIPS
CITY OF S S MARIE	5,286	169,136,800	169,136,800	167,449,200	1,687,600	1.01%	16.50%	49.94%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	**27,082**	**1,024,956,720**	**1,024,956,720**	**1,035,487,270**	**-10,530,550**	**-1.02%**	**100.00%**				**GRAND TOTAL**

CO.EQL/PG12/13

4/2/2013

YEAR: 2013

CHIPPEWA COUNTY TOTAL VALUATIONS

NUMBER OF PARCELS	REAL PROPERTY TOTALS	CLASS NUMBER	EQUALIZED VALUES	TRUE CASH VALUE	% OF TOTAL
1,197	AGRICULTURAL	101	53,934,800	110,615,921	4.35%
1,336	COMMERCIAL	201	155,414,200	307,683,086	12.10%
96	INDUSTRIAL	301	22,534,200	40,426,759	1.59%
27,082	RESIDENTIAL	401	1,024,956,720	2,083,997,710	81.96%
0	TIMBER CUT-OVER	501	0	0	0.00%
0	DEVELOPMENTAL	601	0	0	0.00%
29,711	TOTAL REAL		1,256,839,920	2,542,723,476	100.00%

REAL PERCENT OF COUNTY TOTAL: 94.75%

NUMBER OF PARCELS	PERSONAL PROPERTY TOTALS	CLASS NUMBER	EQUALIZED VALUES	TRUE CASH VALUE	% OF TOTAL
0	AGRICULTURAL	151	0	0	0.00%
1340	COMMERCIAL	251	21,964,450	43,928,900	31.55%
26	INDUSTRIAL	351	9,380,000	18,760,000	13.47%
0	RESIDENTIAL	451	0	0	0.00%
66	UTILITY	551	38,269,600	76,539,200	54.98%
1,432	TOTAL PERSONAL		69,614,050	139,228,100	100.00%

PERSONAL PERCENT OF COUNTY TOTAL: 5.25%

31143 GRAND TOTALS:	1,326,453,970	2,681,951,576	100.00%

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TAXABLE VALUES

YEAR: 2013

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

TENTATIVE

TENTATIVE

EQUALIZED VALUES: REAL PROPERTY

UNIT NAME	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TC & DEVEL	TOTAL REAL VALUES
BAY MILLS	0	650,100	0	65,996,000	0	66,646,100
BRUCE	15,549,900	2,576,200	0	67,252,200	0	85,378,300
CHIPPEWA	0	1,005,700	0	8,428,400	0	9,434,100
DAFTER	6,144,000	4,257,600	829,600	27,635,700	0	38,866,900
DETOUR	0	2,157,100	471,900	65,302,500	0	67,931,500
DRUMMOND ISL	0	5,584,700	1,736,000	147,937,300	0	155,258,000
HULBERT	0	543,100	0	12,702,200	0	13,245,300
KINROSS	845,500	3,968,400	1,658,100	38,755,100	0	45,227,100
PICKFORD	11,016,300	2,955,500	0	43,729,650	0	57,701,450
RABER	3,761,700	1,578,200	0	33,445,900	0	38,785,800
RUDYARD	10,633,900	2,723,600	0	31,200,950	0	44,558,450
SOO	3,141,900	14,074,900	3,285,300	98,236,600	0	118,738,700
SUGAR ISLAND	0	704,400	0	53,736,800	0	54,441,200
SUPERIOR	2,841,600	8,326,100	0	38,706,570	0	49,874,270
TROUT LAKE	0	1,514,500	20,000	31,683,200	0	33,217,700
WHITEFISH	0	3,783,300	0	91,070,850	0	94,854,150
CITY OF SAULT	0	99,010,800	14,533,300	169,136,800	0	282,680,900
TOTALS:	53,934,800	155,414,200	22,534,200	1,024,956,720	0	1,256,839,920

EQUALIZED VALUES: PERSONAL PROPERTY:

COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY	TOTAL PERSONAL	GRAND TOTALS
425,500	0	0	1,082,600	1,508,100	68,154,200
149,500	0	0	1,254,600	1,404,100	86,782,400
288,100	0	0	2,259,200	2,547,300	11,981,400
1,255,900	251,200	0	3,891,200	5,398,300	44,265,200
192,200	0	0	1,462,900	1,655,100	69,586,600
625,200	1,271,800	0	1,218,400	3,115,400	158,373,400
37,800	0	0	1,148,400	1,186,200	14,431,500
1,608,400	2,699,400	0	1,931,000	6,238,800	51,465,900
582,000	0	0	1,253,600	1,835,600	59,537,050
348,300	0	0	954,700	1,303,000	40,088,800
543,650	0	0	5,826,100	6,369,750	50,928,200
2,216,200	159,200	0	2,671,800	5,047,200	123,785,900
59,000	0	0	734,400	793,400	55,234,600
1,449,900	0	0	3,662,700	5,112,600	54,986,870
59,200	0	0	1,137,900	1,197,100	34,414,800
422,100	0	0	907,600	1,329,700	96,183,850
11,701,500	4,998,400	0	6,872,500	23,572,400	306,253,300
21,964,450	9,380,000		38,269,600	69,614,050	1,326,453,970

TAXABLE VALUES: REAL PROPERTY:

UNIT NAME	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TC & DEVEL	TOTAL REAL VALUES
BAY MILLS	0	393,546	0	50,824,401	0	51,217,947
BRUCE	10,995,722	2,232,726	0	53,700,792	0	66,929,240
CHIPPEWA	0	879,376	0	6,490,766	0	7,370,142
DAFTER	3,641,360	3,924,251	759,722	24,457,198	0	32,782,531
DETOUR	0	1,997,354	471,900	48,085,564	0	50,554,818
DRUMMOND ISL	0	5,018,977	1,615,970	105,371,828	0	112,006,775
HULBERT	0	419,053	0	8,372,081	0	8,791,134
KINROSS	414,200	3,703,073	1,557,387	33,387,772	0	39,062,432
PICKFORD	7,113,940	2,670,154	0	35,703,166	0	45,487,260
RABER	2,484,501	1,255,816	0	26,652,982	0	30,393,299
RUDYARD	6,987,713	2,521,169	0	24,008,839	0	33,517,721
SOO	1,970,126	13,490,643	2,153,733	86,838,681	0	104,453,383
SUGAR ISLAND	0	435,099	0	38,707,372	0	39,142,471
SUPERIOR	1,700,314	7,894,228	0	29,697,778	0	39,292,320
TROUT LAKE	0	1,398,622	8,422	24,151,752	0	25,558,796
WHITEFISH	0	3,577,738	0	60,816,249	0	64,393,987
CITY OF SAULT	0	95,131,204	14,531,116	160,138,480	0	269,800,800
TOTALS:	35,307,876	146,943,029	21,098,250	817,405,901	0	1,020,755,056

TAXABLE VALUES: PERSONAL PROPERTY:

COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY	TOTAL PERSONAL	GRAND TOTALS
425,500	0	0	1,082,600	1,508,100	52,726,047
149,400	0	0	1,254,600	1,404,000	68,333,240
288,100	0	0	2,259,200	2,547,300	9,917,442
1,255,900	251,200	0	3,891,200	5,398,300	38,180,831
192,200	0	0	1,462,900	1,655,100	52,209,918
625,200	1,271,800	0	1,218,400	3,115,400	115,122,175
37,800	0	0	1,148,400	1,186,200	9,977,334
1,608,400	2,699,400	0	1,931,000	6,238,800	45,301,232
582,000	0	0	1,253,600	1,835,600	47,322,860
348,300	0	0	954,700	1,303,000	31,696,299
543,650	0	0	5,826,100	6,369,750	39,887,471
2,216,200	159,200	0	2,671,800	5,047,200	109,500,583
59,000	0	0	734,400	793,400	39,935,871
1,449,900	0	0	3,662,700	5,112,600	44,404,920
59,200	0	0	1,137,900	1,197,100	26,755,896
422,100	0	0	907,600	1,329,700	65,723,687
11,701,500	4,998,400	0	6,872,500	23,572,400	293,373,200
21,964,350	9,380,000	0	38,269,600	69,613,950	1,090,369,006

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YEAR: 2013 **TENTATIVE**

CHIPPEWA COUNTY EQUALIZATION REPORT

COMPARISON OF EQUALIZED AND TAXABLE VALUES

	EQUALIZED VALUES				TAXABLE VALUES				
TOWNSHIP/CITY	2012 EQUALIZED VALUES	2013 EQUALIZED VALUES	DOLLAR CHANGE EQUALIZED	PERCENT CHANGE EQUALIZED	2012 TAXABLE VALUES	2013 TAXABLE VALUES	DOLLAR CHANGE TAXABLE	PERCENT CHANGE TAXABLE	TOWNSHIP/CITY
BAY MILLS	70,327,200	68,154,200	-2,173,000	-3.09%	51,529,418	52,726,047	1,196,629	2.32%	BAY MILLS
BRUCE	86,117,600	86,782,400	664,800	0.77%	66,457,957	68,333,240	1,875,283	2.82%	BRUCE
CHIPPEWA	10,809,000	11,981,400	1,172,400	10.85%	8,617,432	9,917,442	1,300,010	15.09%	CHIPPEWA
DAFTER	42,801,400	44,265,200	1,463,800	3.42%	35,983,953	38,180,831	2,196,878	6.11%	DAFTER
DETOUR	71,128,400	69,586,600	-1,541,800	-2.17%	51,241,673	52,209,918	968,245	1.89%	DETOUR
DRUMMOND ISLAND	162,030,800	158,373,400	-3,657,400	-2.26%	113,115,498	115,122,175	2,006,677	1.77%	DRUMMOND ISLAND
HULBERT	13,539,500	14,431,500	892,000	6.59%	8,800,053	9,977,334	1,177,281	13.38%	HULBERT
KINROSS	50,850,200	51,465,900	615,700	1.21%	43,994,546	45,301,232	1,306,686	2.97%	KINROSS
PICKFORD	59,355,500	59,537,050	181,550	0.31%	46,275,867	47,322,860	1,046,993	2.26%	PICKFORD
RABER	40,659,100	40,088,800	-570,300	-1.40%	31,381,914	31,696,299	314,385	1.00%	RABER
RUDYARD	51,850,250	50,928,200	-922,050	-1.78%	38,857,436	39,887,471	1,030,035	2.65%	RUDYARD
SOO	120,889,900	123,785,900	2,896,000	2.40%	106,159,187	109,500,583	3,341,396	3.15%	SOO
SUGAR ISLAND	54,808,000	55,234,600	426,600	0.78%	38,456,675	39,935,871	1,479,196	3.85%	SUGAR ISLAND
SUPERIOR	52,538,370	54,986,870	2,448,500	4.66%	41,467,468	44,404,920	2,937,452	7.08%	SUPERIOR
TROUT LAKE	34,796,100	34,414,800	-381,300	-1.10%	26,237,764	26,755,896	518,132	1.97%	TROUT LAKE
WHITEFISH	102,909,550	96,183,850	-6,725,700	-6.54%	65,623,821	65,723,687	99,866	0.15%	WHITEFISH
TOTAL TOWNSHIPS	1,025,410,870	1,020,200,670	-5,210,200	-0.51%	774,200,662	796,995,806	22,795,144	2.94%	TOTAL TOWNSHIPS
CITY OF S S MARIE	301,753,651	306,253,300	4,499,649	1.49%	288,367,330	293,373,200	5,005,870	1.74%	CITY OF S S MARIE
GRAND TOTAL	1,327,164,521	1,326,453,970	-710,551	-0.05%	1,062,567,992	1,090,369,006	27,801,014	2.62%	GRAND TOTAL

EQUALIZED

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4/2/2013

YEAR: 2013

CHIPPEWA COUNTY EQUALIZATION REPORT

FINAL

TEN YEAR SUMMARY OF COUNTY EQUALIZED VALUES

TOWNSHIP/CITY	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	TOWNSHIP/CITY
BAY MILLS	51,621,400	54,699,700	61,147,200	68,636,000	71,615,900	72,975,100	73,476,500	72,317,100	70,327,200	68,154,200	BAY MILLS
BRUCE	65,626,578	71,458,400	76,599,365	79,697,650	85,164,850	85,204,450	85,786,950	86,438,200	86,117,600	86,782,400	BRUCE
CHIPPEWA	8,831,700	9,549,400	9,693,100	10,576,000	10,714,200	10,124,500	10,122,200	10,081,200	10,809,000	11,981,400	CHIPPEWA
DAFTER	34,733,700	36,519,100	38,107,000	38,954,200	39,589,000	40,679,700	41,867,900	42,096,500	42,901,400	44,265,200	DAFTER
DETOUR	58,726,950	61,689,350	67,672,809	71,048,859	74,385,459	74,579,800	76,717,100	75,485,600	71,128,400	69,586,600	DETOUR
DRUMMOND ISLAND	171,150,290	184,997,440	157,795,033	159,935,490	165,944,600	165,837,800	166,635,300	166,758,900	162,030,800	158,373,400	DRUMMOND ISLAND
HULBERT	12,368,156	13,329,914	12,489,936	13,179,580	13,539,480	13,541,650	13,122,679	12,860,460	13,539,500	14,431,500	HULBERT
KINROSS	41,338,750	43,216,400	47,350,663	52,789,700	53,382,100	54,755,800	53,435,200	50,753,000	50,850,200	51,465,900	KINROSS
PICKFORD	51,706,261	53,632,760	57,136,260	59,135,500	60,886,500	62,114,000	62,470,800	62,483,950	59,355,500	59,537,050	PICKFORD
RABER	46,512,600	48,550,300	47,856,300	49,132,600	49,821,600	48,961,400	45,297,500	42,362,000	40,659,100	40,086,800	RABER
RUDYARD	33,481,042	36,972,300	39,340,900	43,998,000	50,780,700	51,528,700	54,889,900	52,491,210	51,850,250	50,928,200	RUDYARD
SOO	97,109,100	103,131,000	105,836,900	111,885,500	115,955,300	118,138,700	120,336,400	119,491,800	120,889,900	123,785,900	SOO
SUGAR ISLAND	47,561,820	47,051,510	46,545,900	50,277,700	56,204,170	56,962,200	57,398,200	55,502,100	54,808,000	55,234,800	SUGAR ISLAND
SUPERIOR	39,949,730	41,626,765	45,613,295	49,583,295	50,796,795	52,180,070	52,219,270	52,489,265	52,538,370	54,986,870	SUPERIOR
TROUT LAKE	27,327,400	29,801,400	33,477,500	34,522,300	34,849,900	35,931,800	35,073,300	36,169,100	34,796,100	34,414,800	TROUT LAKE
WHITEFISH	92,180,824	109,972,780	97,929,400	107,151,200	113,749,700	114,671,700	111,690,200	112,189,750	102,909,550	96,183,850	WHITEFISH
CITY OF S S MARIE	271,003,200	286,837,500	303,422,900	309,151,100	310,431,849	310,128,800	312,707,600	315,317,600	301,753,651	306,253,300	CITY OF S S MARIE
GRAND TOTALS	1,151,229,521	1,233,036,019	1,248,014,581	1,309,652,674	1,357,812,103	1,368,315,970	1,374,256,999	1,365,267,744	1,327,164,521	1,326,453,976	GRAND TOTALS
DOLLAR CHANGE EACH YEAR	101,639,552	81,806,498	14,978,542	61,638,113	48,159,429	10,503,867	5,941,029	-8,989,255	-38,123,223	-710,551	DOLLAR CHANGE EACH YEAR
PERCENT CHANGE EACH YEAR	9.68%	7.11%	1.21%	4.94%	3.68%	0.77%	0.43%	-0.65%	-2.79%	-0.05%	PERCENT CHANGE EACH YEAR

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: $27,686,400 AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 2.43%

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 6.28% 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.

TAXABLE

CO.EQU/PG19/13

4/2/2013

YEAR: 2013

NOTE: 2013 TAXABLE VALUES ARE TENTATIVE

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY TAXABLE VALUES

TENTATIVE

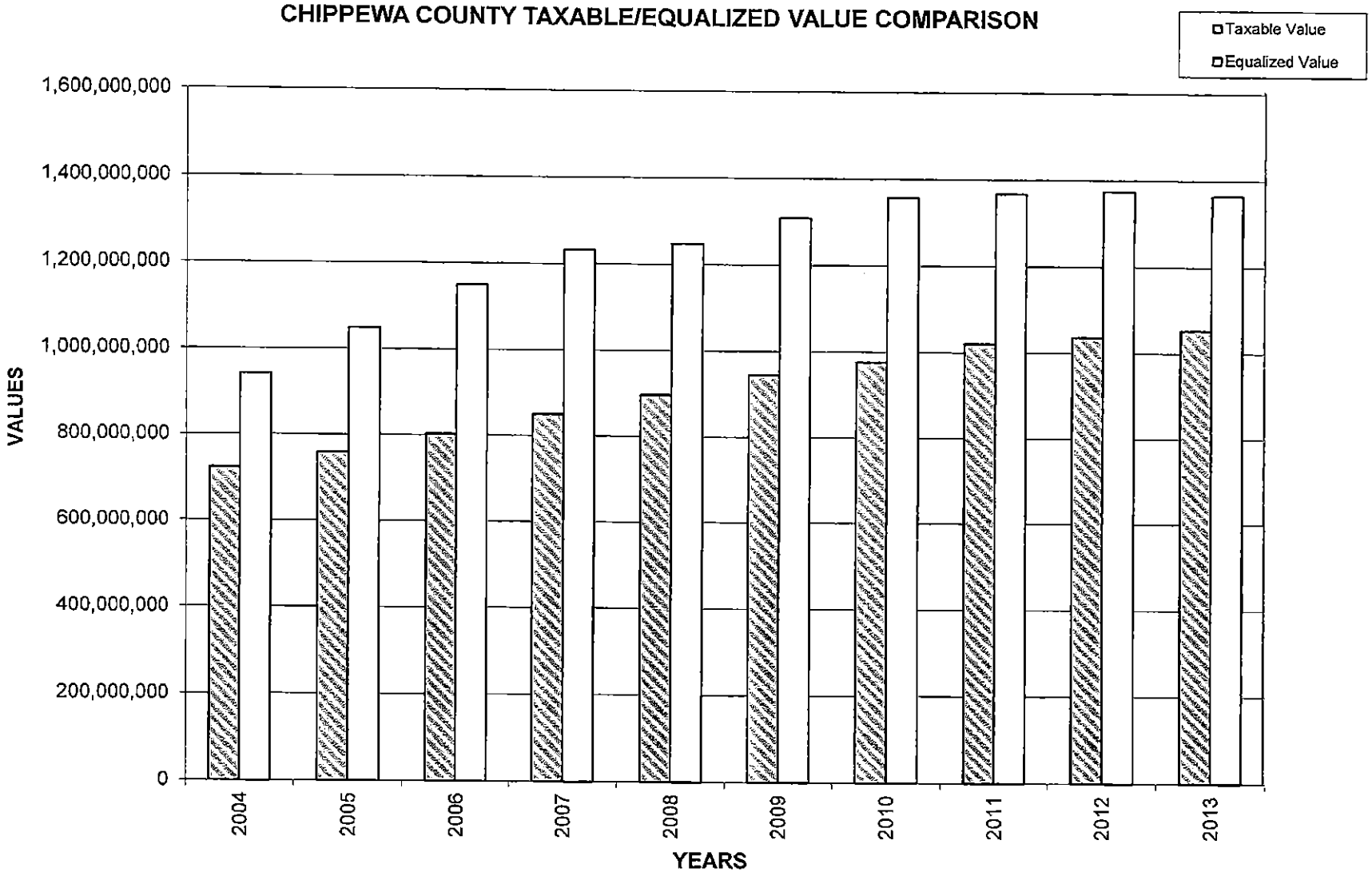
TOWNSHIP/CITY	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	TOWNSHIP/CITY
BAY MILLS	34,053,400	36,803,500	39,904,800	42,411,700	44,735,300	47,791,800	49,074,911	49,995,177	51,529,418	52,726,047	BAY MILLS
BRUCE	46,529,908	49,404,289	53,242,492	57,019,762	59,216,787	62,625,849	63,431,974	65,309,489	66,457,957	68,333,240	BRUCE
CHIPPEWA	5,515,100	6,363,100	6,670,200	6,943,300	7,250,700	7,347,900	7,508,116	7,714,178	8,617,432	9,917,442	CHIPPEWA
DAFTER	25,549,400	27,141,400	28,960,100	30,555,500	31,398,400	33,012,200	33,853,674	34,625,778	35,983,953	38,180,831	DAFTER
DETOUR	36,817,150	39,653,700	42,196,500	44,446,883	46,841,010	49,178,276	49,771,859	50,787,931	51,241,673	52,209,918	DETOUR
DRUMMOND ISLAND	82,365,190	87,570,337	91,425,018	97,027,457	100,468,510	105,832,531	107,595,398	110,750,629	113,115,498	115,122,175	DRUMMOND ISLAND
HULBERT	6,571,750	7,175,709	6,703,866	7,011,125	7,711,487	8,166,657	8,237,307	8,404,387	8,800,053	8,977,334	HULBERT
KINROSS	35,716,309	37,112,562	39,128,876	41,662,131	42,886,988	44,542,371	43,070,582	42,384,232	43,994,546	45,301,232	KINROSS
PICKFORD	33,739,807	36,175,936	38,310,789	40,483,255	42,066,790	44,540,797	44,930,140	45,999,957	46,275,867	47,322,860	PICKFORD
RABER	26,792,800	28,284,800	29,933,500	31,479,800	32,846,700	33,515,000	32,645,190	31,959,156	31,381,914	31,696,299	RABER
RUDYARD	26,206,744	28,163,060	28,777,159	30,528,858	31,840,045	34,137,592	37,951,015	38,466,254	38,857,436	39,887,471	RUDYARD
SOO	78,198,000	82,231,000	87,225,700	92,726,500	96,749,300	100,929,700	103,184,344	104,016,680	106,159,187	109,500,583	SOO
SUGAR ISLAND	26,882,521	28,801,889	30,377,946	32,911,605	33,867,722	36,024,454	37,050,109	37,818,665	38,456,675	39,935,871	SUGAR ISLAND
SUPERIOR	29,352,620	30,844,447	32,990,658	35,033,981	36,851,100	38,800,319	38,978,162	40,026,011	41,467,468	44,404,920	SUPERIOR
TROUT LAKE	18,098,100	19,415,400	20,875,000	22,213,500	23,052,200	25,255,260	24,901,263	25,832,146	26,237,764	26,755,896	TROUT LAKE
WHITEFISH	47,748,685	51,157,773	51,901,222	55,852,053	58,890,485	62,204,137	63,177,075	65,328,363	65,623,821	65,723,687	WHITEFISH
CITY OF S S MARIE	242,512,278	254,452,705	268,788,438	276,948,746	279,644,638	286,610,333	291,091,476	294,802,882	288,367,330	293,373,200	CITY OF S S MARIE
GRAND TOTALS	802,649,760	850,751,607	897,212,364	945,255,956	978,118,163	1,020,314,978	1,036,452,595	1,054,021,915	1,062,567,992	1,090,369,006	GRAND TOTALS
DOLLAR CHANGE EACH YEAR	43,160,643	48,101,847	46,460,757	48,043,592	30,862,207	44,196,813	16,137,619	17,582,611	8,546,077	27,801,014	DOLLAR CHANGE EACH YEAR
PERCENT CHANGE EACH YEAR	5.68%	5.99%	5.46%	5.35%	3.26%	4.53%	1.58%	1.70%	0.81%	2.62%	PERCENT CHANGE EACH YEAR
STATE CERTIFIED RATE OF INFLATION	2.30%	2.30%	3.30%	3.70%	2.30%	4.40%	-0.30%	1.70%	2.70%	2.40%	STATE CERTIFIED RATE OF INFLATION

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: $33,089,318

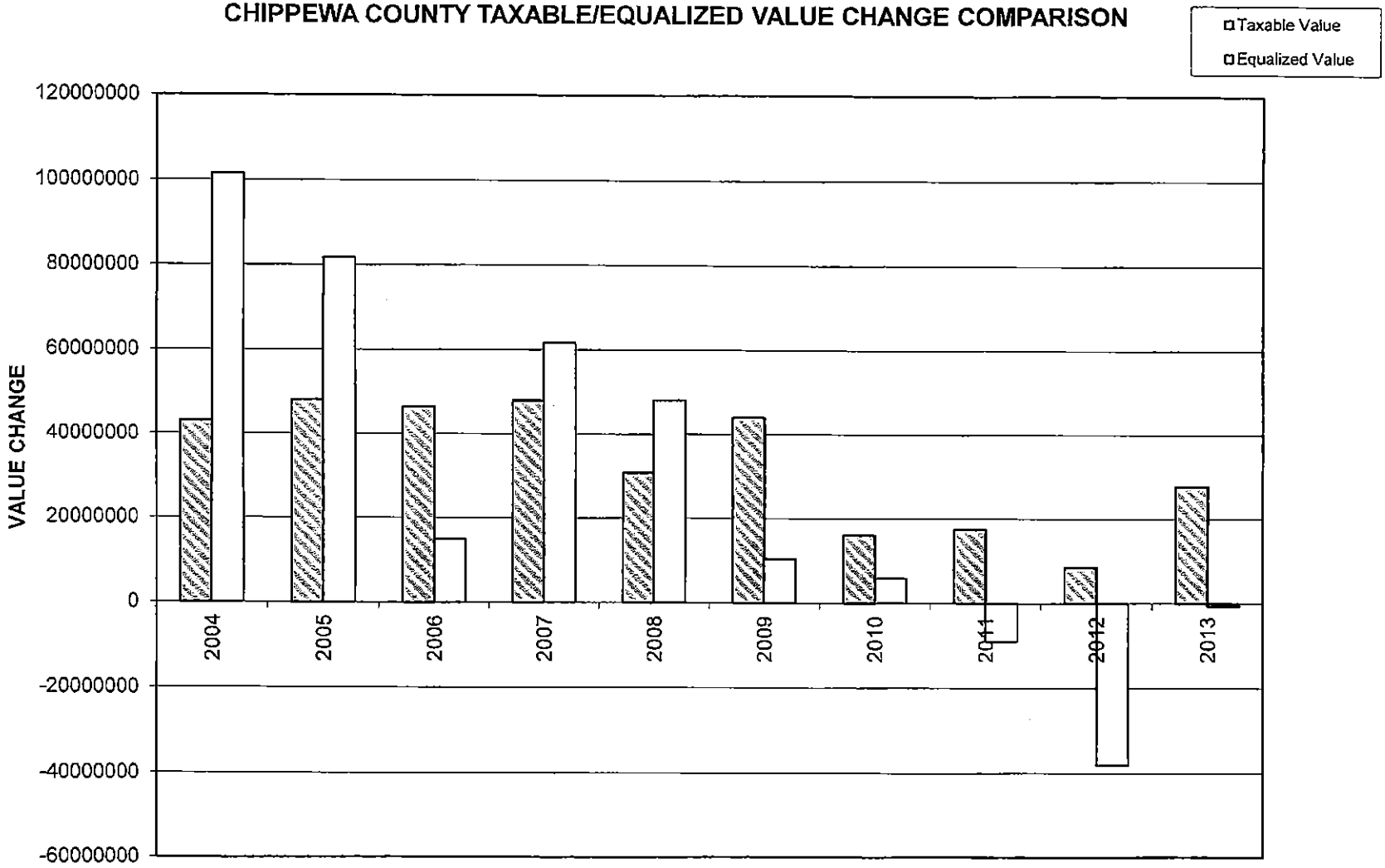
AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 3.70%

AVERAGE ANNUAL DOLLAR CHANGE PREV 5 YEAR PERIOD: $22,852,827

AVERAGE ANNUAL PERCENT CHANGE FOR 5 YEAR PERIOD: 2.25%


CHIPPEWA COUNTY TAXABLE/EQUALIZED VALUE COMPARISON
Taxable Value
Equalized Value
1,600,000,000
1,400,000,000
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
0
VALUES
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
YEARS

CHIPPEWA COUNTY TAXABLE/EQUALIZED VALUE CHANGE COMPARISON



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4/2/2013

YEAR: 2013

DNR-PILT-"513" ROLL

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

TOWNSHIP OR CITY	BRIMLEY AREA DIST 17 140	DETOUR AREA DIST 17 050	PICKFORD DIST 17 090	LES CHENEAUX DIST 49 040	RUDYARD DIST 17 110	SAULT AREA DIST 17 010	TAHQUAMENON DIST 48 040	WHITEFISH DIST 17 160	TOTALS	TOWNSHIP OR CITY
BAY MILLS BRUCE	53,318					821,886			53,318 821,886	BAY MILLS BRUCE
CHIPPEWA DAFTER	231,490				9,287				231,490 9,287	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		514,339 2,939,686							514,339 2,939,686	DETOUR DRUMMOND ISL
HULBERT KINROSS					45,745		814,809		814,809 45,745	HULBERT KINROSS
PICKFORD RABER		3,129,584	291,881 1,324,275						291,881 4,453,859	PICKFORD RABER
RUDYARD SOO					38,076	15,357			38,076 15,357	RUDYARD SOO
SUGAR ISL SUPERIOR	15,735								0 15,735	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					5,564			4,884,567	5,564 4,884,567	TROUT LAKE WHITEFISH
TOTAL TWPS	300,543	6,583,609	1,616,156	0	98,672	837,243	814,809	4,884,567	15,135,599	TOTAL TWPS
CITY OF SOO						11,336			11,607	CITY OF SOO
GRAND TOTALS	**300,543**	**6,583,609**	**1,616,156**	**0**	**98,672**	**848,579**	**814,809**	**4,884,567**	**15,147,206**	**GRAND TOTALS**

CERTIFIED

SHARON H KENNEDY, EQUALIZATION DIRECTOR

STATE TAX COMMISSION
REQUIRED COUNTY CERTIFICATION LEVELS

Certification level requirements for **Counties** are as follows:

MAAO Level (3):

All local assessing units within a single county have a certification level requirement of MCAO

OR

The total combined state equalized value of the county is less than **$1,923,000,000 AND** the total combined state equalized value in the county of the commercial and industrial real and personal classifications, including utility and special acts properties, does not exceed 20 percent of $1,923,000,000 (or **$385,000,000**).

MMAO Level (4):

The total combined state equalized value of the county is greater than **$1,923,000,000,** or the total combined state equalized value in the county of the commercial and industrial real and personal classifications, including utility and special acts properties, exceeds 20 percent of $ 1,923,000,000 (or **$385,000,000**).

The state equalized value of one large commercial or industrial property (major industrial facility, power plant, resort, etc.) or multiple like facilities (i.e. wind energy mills) that are located within the same county, may be subtracted from the total state equalized value used to calculate the level of certification required of the county equalization director. To qualify, the county must annually submit STC Form 4742 as well as documentation of a contract with an MMAO (4) assessing officer to appraise and assume appeal responsibilities of the affected parcel(s) to the State Tax Commission no later than October 31 of the year prior.

If an assessing unit enters into a contract with the county equalization director to assess one large commercial or industrial property, or multiple facilities (wind energy mills), that action will not reduce the level of certification required of the county equalization director. If an assessing unit extends into more than one county, the certification level of that assessing unit shall not be considered in establishing the certification level of a county unless more than 25 percent of the state equalized value of the assessing unit is located within that county.

The state equalized value requirements for counties shall be adjusted annually by the rate of increase in the statewide state equalized value as compiled by the Assessment and Certification Division of the Michigan Department of Treasury; the rate of increase used to adjust the 2014 tax year's certification levels was determined using the 2012 statewide state equalized value compared to the 2011 statewide state equalized value. When an equalization director is responsible for more than one county, or for one or more counties and one or more local assessment units located outside the county, the certification level required of the equalization director must be measured by using the combined state equalized value of all of the counties and local assessment units for which that individual is responsible.

County certification levels were approved by the State Tax Commission on August 28, 2012 for use in the 2014 tax year.

State Tax Commission
Requirements of the Equalization Director

The Equalization process is vital to guaranteeing that properties are assessed at 50% of market value as is required by Article IX, Section 3 of the Michigan Constitution of 1963. County Equalization serves as a check on assessments determined at the local level, ensuring they are fair and equitable across the County.

The responsibilities of County Equalization rest primarily with each County's Board of Commissioners. Recognizing the technical and difficult nature of equalization duties, the State, through the General Property Tax Act, requires each County to employ a certified Equalization Director to assist and advise the Board in fulfilling their duties.

In addition to the general purpose of ensuring fair and equitable assessments, statutory requirements of County Equalization include the collection and analysis of sales data, providing assessment assistance to local units, and providing the State Tax Commission with annual reports.

The purpose of this document is to provide County officials with information regarding the statutory and State Tax Commission guidelines for County Equalization. The policies can be found in the General Property Tax Act of 1893, as amended and State Tax Commission rules and publications.

BASIC REQUIREMENTS

Each County must establish a Department of Equalization and appoint a Director of that department. R 209.41 (1), MCL 211.34 (3)

The Director of the Equalization Department is to be appointed by and serve the County Board of Commissioners. MCL 211.10d (11)

The Director of the Equalization Department must be certified by the State Tax Commission at the level required by the State Tax Commission. MCL 211.10d (11)

Two or more Counties may jointly establish a shared Equalization Department. Any joint Equalization Department must assist the Boards of Commissioners of each County in meeting the requirements of the General Property Tax Act and State Tax Commission rules and policy. MCL 211.34b

ANNUAL DEADLINES

By **the third Monday in February,** the Equalization Director must publish a statement showing the tentative recommended equalization ratios and estimated multipliers necessary to compute individual state equalized value of real and personal property for each classification in each local unit. MCL 211.34a (1)

By **the Wednesday following first Monday in April** or the tenth day after adjournment of the March Board of Review which ever occurs first the Equalization Director must receive the completed assessment roll from each local unit of government. MCL 211.30 (6)

By **the second Monday in April**, the Equalization Director must prepare a report that recommends the equalized value of each class of real and personal property for each local unit and present it to the County board of Commissioners. R 209.41 (6)

By **the third Monday in April**, the Equalization Director must file form L-4023, reporting the final recommended state equalized values for each class, with the State Tax Commission for each local unit. R 209.41 (6), MCL 211.150(4)

By **the first Monday in May**, Deadline to file official County Board of Commissioners report of County Equalization (L-4024) with the STC. R 209.52(5)

By **the first Monday in May**, the Equalization Director must compute these amounts and the current and immediately preceding year's taxable values for each classification of property that is for each unit of local government in the County. This must be filed with the State Tax Commission. R 209.5(2) MCL 211.34d (2)

By **the first Monday in June,** the Equalization Director must deliver the statement of the computations to the county treasurer. The county equalization director must also calculate the millage reduction fraction for each unit of local government in the county for the current year. MCL 211.34d (3)

By the **fourth Monday in June,** the Equalization Director must report all of the following to the State Tax Commission: MCL 211.27d

(a) Total taxable value of all property in the county as of the fourth Monday in May.

(b) Total taxable value for each classification of real and personal property.

(c) Total taxable value of all property in the county that receives a principal residence exemption or qualified agricultural property exemption.

(d) Total taxable value of all property in the county for which a principal residence exemption or a qualified agricultural property exemption has not been granted.

By **June 30**, the Equalization Director shall file an interim status report with the State Tax Commission. R 209.41 (4)

By **November 1**, the Equalization Director must deliver the year's sales studies to the State Tax Commission.

By **October 31st**, the Equalization Director submits apportionment (L-4402) to the STC. MCL 211.37 and 207.12

By **December 1,** the Equalization Director must report equalization studies to the assessors in each township and city.

By **December 31,** the Equalization Director shall prepare and submit one copy of the equalization study to the County Board of Commissions and another to the State Tax Commission. R 209.41 (5)