



# CHIPPEWA COUNTY



# 2021 EQUALIZATION REPORT

**CHIPPEWA COUNTY  
EQUALIZATION REPORT  
2021**

EQUALIZATION AND APPORTIONMENT COMMITTEE:

**TED POSTULA, CHAIR  
SCOTT SHACKLETON, MEMBER  
ROBERT SAVOIE, MEMBER**

EQUALIZATION DEPARTMENT STAFF:

**SHARON H. KENNEDY, DIRECTOR  
STEPHANIE COOK, APPRAISER  
STACI NELSON, APPRAISER  
MISSY YOUNGBLOOD DATA ENTRY TECHNICIAN**

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

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# On Our Cover

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*A FREIGHTER HEADING DOWNBOUND ON THE ST. MARY'S RIVER IN BARBEAU,  
PREPARING TO MAKE ITS WAY INTO THE ROCK-CUT.*

PICTURE TAKEN BY STEPHANIE COOK, CHIPPEWA COUNTY APPRAISER, AT HER HUSBAND'S UNCLE HUEY COOK'S HOMESTEAD IN BARBEAU, MICHIGAN, IN AUGUST OF 2020. THE COOKES CAME FROM IRELAND TO CANADA AND THEN MIGRATED TO NEEBISH ISLAND. EVENTUALLY, FAMILY MEMBERS JUMPED ACROSS TO THE MAINLAND IN BARBEAU, WHERE MANY DESCENDANTS STILL LIVE TODAY.



*PICTURED ARE WILLIAM JOHN COOKE AND HIS WIFE ALICE LILLIAN MORTON, BORN IN IRELAND. THEIR SON GEORGE COOK SETTLED ON NEEBISH ISLAND, AND THAT IS WHERE WILLIAM AND ALICE DIED. GEORGE'S SON, HUGH A.M. COOK (STEPHANIE'S HUSBAND'S GRANDFATHER) SERVED 22 YEARS IN THE COAST GUARD. HE THEN SERVED AS AN ASSISTANT LIGHTHOUSE KEEPER ON NEEBISH ISLAND WHERE HE AND HIS WIFE HAD 5 CHILDREN. HE WAS THEN PROMOTED TO HEAD KEEPER AT LITTLE RAPIDS LIGHTHOUSE, NEXT TO THE SUGAR ISLAND FERRY MAINLAND, AND THEY HAD SEVEN MORE CHILDREN DURING THAT TIME, INCLUDING STEPHANIE'S FATHER IN LAW.*

**2021 CHIPPEWA COUNTY EQUALIZATION REPORT**  
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CHIPPEWA COUNTY  
EQUALIZATION DEPARTMENT  
COURTHOUSE  
319 COURT ST  
SAULT STE MARIE, MI 49783  
906-635-6304

To: County Board of Commissioners  
From: Sharon H. Kennedy, Equalization Director  
Subject: 2021 Equalization  
Date: April 8, 2021

Pursuant to statute, the County Board, at its April meeting, is required to determine the Equalized Values of the County. The Equalization Department staff and I have reviewed the 2021 assessments determined by the assessors within the County as finalized by the local March Boards of Review and have compiled the attached report that contains the proposed 2021 Equalized Values for review and approval by the County Board.

Our County Equalized Values increased by \$57,799,760 or 4.06% over 2020's Equalized Values.

I am requesting that the board adopt the proposed 2021 Equalized Values as presented and authorize me to complete and submit all state-required forms pursuant to statute.

A detail of the Tentative 2021 Taxable Values is also included in this report. County's Taxable value for 2021 is tentatively \$1,204,975,422 which is an increase of \$25,932,808 or 2.20% (see pages 10-12).

I am requesting that the County Board accept the Taxable Value information as presented.

Further, we are requesting that the County Board establish the date and time of the County's Truth in Taxation Public Hearing which is a necessary step for collection of the County's millage rates on this year's tax rolls. I propose that the Truth in Taxation Public Hearing is held at the Board's June 2021 meeting and that we be authorized to proceed within the deadlines established by law.

Additionally, we say a ***big thank-you*** to the local unit assessors, Tina Fuller, Luanne Kooiman, Kathy Loup, Christine Ledergerber, Howard Ledergerber, Tim Grimm, Brooke Milbrandt, Sherry Burd, Katie Carpenter, Jessica McLean, and Pamela Chipman. Each of them applies their knowledge and expertise to the benefit of all property owners by carefully studying the real estate market and applying their research in establishing uniform assessments for all property in the County. It is very detail-oriented work, and the assessors who serve our residents through their dedication and hard work go above and beyond for their communities.

It must also be noted that the Equalization process would not occur without the expertise of our own Equalization Department Staff: Stephanie Cook, Staci Nelson, and Missy Youngblood; this report is a product of their ongoing careful review and analysis of documents and market trends, not to mention the added challenge over the past year of a new software system and dealing with the covid-19 restrictions.

Lastly, ***Thank You***, County Board members, Kelly Church, Jim German, Brian Bartlett, and Jenny Pierce, for your continued support of our community and all of the County Departments....this has been a very challenging year for you too, and I appreciate all that you do.

## 2021 CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS

TOWNSHIP	SUPERVISOR	ASSESSOR	CLERK	TREASURER
<b>BAY MILLS</b> 17-001 14740 W. LAKESHORE DR BRIMLEY, MI 49715 906-437-5437 (PHONE) 906-437-5233 (FAX)	ROGER GRAHAM 5631 SW BIRCH PT RD BRIMLEY, MI 49715 906-630-0133	KATHY LOUP PO BOX 307 BRIMLEY, MI 49715 906-248-5201 (HOME OFFICE)  <a href="mailto:kloup714@gmail.com">kloup714@gmail.com</a>	MARY SWENDSEN 5030 S RANGER RD BRIMLEY, MI 49715 906-322-0311	DAWN RECLA 14740 W LAKESHORE DR BRIMLEY, MI 49715 437-5373 (HOME OFC)  <a href="mailto:drecla@iamadots.com">drecla@iamadots.com</a>
<b>BRUCE</b> 17-002 3156 E 12 MILE RD DAFTER, MI 49724 906-635-3058 (PHONE) 906-635-0112 (FAX) <a href="http://www.bruce-township.net">www.bruce-township.net</a>	CARL MARSH 12959 S SCENIC DR BARBEAU, MI 49710 632-9719 906-630-4121 (CELL) 635-0112 (TWP FAX)	PAMELA CHIPMAN PO BOX 1284 SAULT STE MARIE, MI 49783 906-440-2799 906-440-2257 635-0112 (TWP FAX) <a href="mailto:assessing@brucetwp.com">assessing@brucetwp.com</a>	WARD PULFREY 3156 E 12 MILE RD DAFTER, MI 49724 906-647-1152 (HOME) 635-0112 (TWP FAX)  <a href="mailto:clerk@brucetownship.net">clerk@brucetownship.net</a>	RUTH LAJOIE 3156 E 12 MILE RD DAFTER, MI 49724 906-635-3058 (TWP OFC)  <a href="mailto:treasurer@brucetownship.net">treasurer@brucetownship.net</a>
<b>MON WED FRI 10AM-4PM</b> <b>CHIPPEWA</b> 17-003 30014 W M-28 ECKERMAN, MI 49728 906-274-5319 (PHONE)	BRIAN MILLS 30014 W M-28 ECKERMAN, MI 49728 906-274-5319	KATHY LOUP PO BOX 307 BRIMLEY, MI 49715 906-248-5201 (HOME OFFICE)  <a href="mailto:kloup714@gmail.com">kloup714@gmail.com</a>	TAMI BESEAU 11159 S STRONGS RD ECKERMAN, MI 49728 274-5579 (HOME)  <a href="mailto:tibeseau@yahoo.com">tibeseau@yahoo.com</a>	BILLIE JO JOHNSON 30014 W M-28 ECKERMAN, MI 49728 274-5442 (HOME)  <a href="mailto:chiptwp@iamadots.com">chiptwp@iamadots.com</a>
<b>DAFTER</b> 17-004 PO BOX 81 DAFTER, MI 49724 906-632-1579 (PHONE) 906-632-4188 (FAX) <a href="http://www.daftertownship.org">www.daftertownship.org</a>	ROBERT BROWN 10938 S KINROSS RD DAFTER, MI 49724 906-630-5363 (CELL)  <a href="mailto:dafterzoning@yahoo.com">dafterzoning@yahoo.com</a>	TINA FULLER 17165 S DEER RUN RD KINROSS, MI 49752 Week Days (906) 632-5712 Weekends (906) 360-9055 <a href="mailto:daftertwpassessor@gmail.com">daftertwpassessor@gmail.com</a>	MARCELLA REATTOIR PO BOX 129 DAFTER, MI. 49724 (906) 632-1579  <a href="mailto:daftertownshipclerk@aol.com">daftertownshipclerk@aol.com</a>	KAREEN BROWN 3047 W 10 MILE RD DAFTER, MI 49724 (906) 632-8917  <a href="mailto:daftertwp@treasurer@yahoo.com">daftertwp@treasurer@yahoo.com</a>
<b>DETOUR TWP</b> 17-005 260 SUPERIOR ST, PO BOX 244 DETOUR VILLAGE, MI 49725 906-297-5304 (PHONE) 906-297-8670 (FAX) <b>TUES &amp; THURS 10-2pm</b>	THOMAS E LEHMAN 18659 E M-134 DETOUR, MI 49725 906-297-8088	SHERRY BURD 1570 S LAKESIDE RD CEDARVILLE MI 49719 269-685-1574 906-297-5471 (TWP HALL) <a href="mailto:sherryburd@aol.com">sherryburd@aol.com</a>	MARILYN MCGUIRE PO BOX 244 DETOUR VILLAGE, MI 49725 906-297-5304  <a href="mailto:detourtownshipclerk@detourvillage.org">detourtownshipclerk@detourvillage.org</a>	SHARON HAMEL PO BOX 244 DETOUR VILLAGE, MI 49725 906-297-5304 906-297-6271 (FAX) <a href="mailto:detourtownship@treasurer@detourvillage.org">detourtownship@treasurer@detourvillage.org</a>
<b>DETOUR VILLAGE</b> 17-041 PO BOX 397 DETOUR, MI 49725 906-297-5471 (PHONE) 906-297-2107 (FAX) <a href="http://www.detourcommunity.org">www.detourcommunity.org</a>	LINDSEY MCGUIRE PO BOX 397 DETOUR VILLAGE, MI 49725 906-297-5471  <a href="mailto:mayor@detourvillage.org">mayor@detourvillage.org</a>	SHERRY BURD 1570 S LAKESIDE RD CEDARVILLE MI 49719 269-685-1574 906-297-5471 (TWP HALL) <a href="mailto:sherryburd@aol.com">sherryburd@aol.com</a>	JENNIFER POSTULA PO BOX 397 DETOUR VILLAGE, MI 49725 906-297-5471 906-297-2107 (FAX) <a href="mailto:clerk@detourvillage.org">clerk@detourvillage.org</a>	JENNIFER POSTULA PO BOX 397 DETOUR VILLAGE, MI 49725 297-5471 906-297-2107 (FAX) <a href="mailto:treasurer@detourvillage.org">treasurer@detourvillage.org</a>
<b>DRUMMOND ISLAND</b> 17-006 29935 E PINE ST PO BOX 225 DRUMMOND ISLAND, MI 49726 906-493-5321 (PHONE) 906-493-5404 (FAX) <b>MON-FRI 9AM-2PM</b>	RANDY HARTMAN PO BOX 24 DRUMMOND ISLAND, MI 49726 493-5620 906-440-3704 (CELL) <a href="mailto:randy5195@yahoo.com">randy5195@yahoo.com</a>	BROOKE MILBRANDT PO BOX 225 DRUMMOND ISLAND, MI 49726 906-493-5321 (TWP HALL) 906-322-6625 (CELL) <a href="mailto:boundersnorthassessing@gmail.com">boundersnorthassessing@gmail.com</a>	CAROLYN HAVENS PO BOX 225 DRUMMOND ISLAND, MI 49726 493-5321 (TWP OFC) 493-5404 (TWP FAX) <a href="mailto:carolyn@alphacomm.net">carolyn@alphacomm.net</a>	GEORGIANNA POTTER PO BOX 225 DRUMMOND ISLAND, MI 49726 493-5321 (TWP OFC) / 493-5299 (HOME) 493-5404 (TWP FAX) <a href="mailto:gpotter@alphacomm.net">gpotter@alphacomm.net</a>
<b>HULBERT</b> 17-007 PO BOX 128 HULBERT, MI 49748 906-876-2353 (PHONE) 906-876-2562 (FAX)	TODD DAVIS JR PO BOX 128 HULBERT, MI 49748 876-2332  <a href="mailto:htsupervisor@iamadots.com">htsupervisor@iamadots.com</a>	HOWARD LEDERGERBER PO BOX 128 HULBERT, MI 49748 248-5732 (HOME) or 248-2703  <a href="mailto:moremoose@hotmail.com">moremoose@hotmail.com</a>	CYNDI DEWITT PO BOX 128 HULBERT, MI 49748 906-876-2353  <a href="mailto:hulbert@iamadots.com">hulbert@iamadots.com</a>	PATRICIA HOPPER PO Box 128 HULBERT, MI 49748 876-2556  <a href="mailto:httreasurer@iamadots.com">httreasurer@iamadots.com</a>
<b>KINROSS</b> 17-008 4884 W CURTIS ST KINCHELOE, MI 49788 906-495-5381 (PHONE) 906-495-2913 (FAX) <a href="http://www.kinross.net">www.kinross.net</a> <b>MON-FRI 8:30A-4:30P</b>	JIM MOORE 4884 W CURTIS ST KINCHELOE, MI 49788 495-5381 EXT 107 495-5144 <a href="mailto:ksupervisor@kinross.net">ksupervisor@kinross.net</a>	LUANNE KOIMAN 4884 W CURTIS ST KINCHELOE, MI. 49788 495-5381 EXT 106 495-2913 (FAX) <a href="mailto:kassessor@kinross.net">kassessor@kinross.net</a>	SHEILA GAINES 4884 W CURTIS ST KINCHELOE, MI. 49788 495-5381 EXT 102 495-5196 <a href="mailto:kclerk@kinross.net">kclerk@kinross.net</a>	KATHY NOEL 4884 W CURTIS ST KINCHELOE, MI. 49788 495-5381 EXT 105  <a href="mailto:treasurer@kinross.net">treasurer@kinross.net</a>
<b>PICKFORD</b> 17-009 PO BOX 456 155 E MAIN ST PICKFORD, MI 49774 906-647-3361 (PHONE) 906-647-8820 (FAX) <a href="http://pickfordtownship@centurytel.net">pickfordtownship@centurytel.net</a> <b>MON-FRI 12 PM-4 PM</b>	THOMAS BALL PO BOX 456 PICKFORD, MI 49774 906-647-3361  <a href="mailto:ballpickford@att.net">ballpickford@att.net</a>	KATIE VANEENENAAM CARPENTER PO BOX 456 PICKFORD, MI 49774 906-647-3361 906-484-2833 (HOME)  <a href="mailto:pickfordtownshipassessor@gmail.com">pickfordtownshipassessor@gmail.com</a>	LINDA ROBERTS-MILLER PO BOX 456 PICKFORD, MI 49774 906-647-2213  <a href="mailto:pickfordclerk@centurytel.net">pickfordclerk@centurytel.net</a>	DONNA WIGGINS PO BOX 456 PICKFORD, MI 49774 906-647-3361 906-647-8820  <a href="mailto:pickfordtownship@centurytel.net">pickfordtownship@centurytel.net</a>

## 2021 CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS

TOWNSHIP	SUPERVISOR	ASSESSOR	CLERK	TREASURER
<b>RABER 17-010</b> PO BOX 480 GOETZVILLE, MI 49736 906-297-3805 (PHONE) 906-297-2139 (FAX)	LINDA JOHNSON PO BOX 480 GOETZVILLE, MI 49736 906-297-6507 906-440-5391 <a href="mailto:ljohnsonrtwn@gmail.com">ljohnsonrtwn@gmail.com</a>	TINA FULLER 17165 S DEER RUN RD KINROSS, MI 49752 Week Days (906) 632-5712 Weekends (906) 360-9055 <a href="mailto:RaberTwpAssessor@gmail.com">RaberTwpAssessor@gmail.com</a>	HILLARY GALAROWIC PO BOX 480 GOETZVILLE, MI 49736 906-440-2289 (CELL) <a href="mailto:hillaryhartman@hotmail.com">hillaryhartman@hotmail.com</a>	LESLIE OPOLKA PO BOX 480 GOETZVILLE, MI 49736 906-297-2509 (HOME OFFICE) <a href="mailto:LeslieOpolka@gmail.com">LeslieOpolka@gmail.com</a>
<b>RUDYARD 17-011</b> PO BOX 277 RUDYARD, MI 49780 906-478-5041 (PHONE) 906-478-3013 (FAX) <a href="mailto:rudtwp@sault.com">rudtwp@sault.com</a> MON-TH 9AM-12PM & 1PM-4:30PM	BARRY DAVIS PO BOX 277 RUDYARD, MI 49780 906-478-5041 <a href="mailto:rudsup@sault.com">rudsup@sault.com</a>	LUANNE KOOIMAN 11 WINDEMERE KINCHELOE, MI 49788 906-495-5756 (HOME)	MARGARET JARVIE PO BOX 277 RUDYARD, MI 49780 906-478-5041 <a href="mailto:rudyard@sault.com">rudyard@sault.com</a>	BRUCE BERKOMPAS PO BOX 277 RUDYARD, MI 49780 906-478-5041/478-6651 (HOME) <a href="mailto:rudtreas@sault.com">rudtreas@sault.com</a>
<b>SOO 17-012</b> 639 W 3 1/2 MILE RD SAULT STE MARIE, MI 49783 906-632-3406 (PHONE) 906-632-3406 (FAX)	LARRY PERRON 3191 SMART RD SAULT STE MARIE, MI 49783 906-632-0718 <a href="mailto:supervisor@sootownship.net">supervisor@sootownship.net</a>	PAMELA CHIPMAN PO BOX 1284 SAULT STE MARIE, MI 49783 906-440-2799 906-440-2257 <a href="mailto:sootwp_assessor@gmail.com">sootwp_assessor@gmail.com</a>	ANDREE WATSON 4741 S NICOLET RD SAULT STE MARIE, MI 49783 906-253-9638 <a href="mailto:sooclerk@sootownship.net">sooclerk@sootownship.net</a>	CHERYL THORESEN 5227 S SCENIC DR SAULT STE MARIE, MI 49783 906-632-7300 <a href="mailto:thoresen5227@charter.net">thoresen5227@charter.net</a>
<b>SUGAR ISLAND 17-013</b> 6401 E 1 1/2 MILE RD SAULT STE MARIE, MI 49783 906-253-9353 (PHONE) 906-635-9886 (FAX) <a href="mailto:sitownshipclerk@gmail.com">sitownshipclerk@gmail.com</a>	MARK EITREM 6401 E 1 1/2 MILE RD SAULT STE MARIE, MI 49783 906-253-9353 (OFFICE)	KATHY LOUP PO BOX 307 BRIMLEY, MI 49715 906-248-5201 (HOME OFFICE) <a href="mailto:sugarislandassessor@gmail.com">sugarislandassessor@gmail.com</a>	BRITTANY BEHM 6401 E 1 1/2 MILE RD SAULT STE MARIE, MI 49783 906-253-9353 (OFFICE) <a href="mailto:sitownshipclerk@gmail.com">sitownshipclerk@gmail.com</a>	ANN ROSENBUM 6401 E 1 1/2 MILE RD SAULT STE MARIE, MI 49783 906-253-9353 (OFFICE) <a href="mailto:sitwptreasurer@gmail.com">sitwptreasurer@gmail.com</a>
<b>SUPERIOR 17-014</b> PO BOX 366 7049 S M221 BRIMLEY, MI 49715 906-248-5213 (PHONE) 906-248-3376 (FAX) <a href="http://www.superiortownship.com">www.superiortownship.com</a> MON-FRI 10AM-12PM & 1P-4PM	RICHARD PHILLIPS PO BOX 366 BRIMLEY, MI 49715 906-248-5213 <a href="mailto:rphillips@superiortownship.com">rphillips@superiortownship.com</a>	CHRISTINE LEDERGERBER PO BOX 366 BRIMLEY, MI. 49715 906-248-5213 906-248-5732 (HOME) <a href="mailto:cjledergerber@gmail.com">cjledergerber@gmail.com</a>	BILL BEAUNE PO BOX 366 BRIMLEY, MI 49715 906-248-5213 906-248-3219 (WORK) <a href="mailto:superiortwpclerk@gmail.com">superiortwpclerk@gmail.com</a>	SUSANNE KNISKERN PO BOX 366 BRIMLEY, MI 49715 906-248-5213 O 906-248-3376 F <a href="mailto:superiortownshiptreasurersk@gmail.com">superiortownshiptreasurersk@gmail.com</a>
<b>TROUT LAKE 17-015</b> PO BOX 215 TROUT LAKE, MI 49793 906-569-3291 (PHONE) 906-569-3772 (FAX)	DAVID BLAKE-THOMAS PO BOX 215 TROUT LAKE, MI 49793 906-240-9747 <a href="mailto:troutlakesupervisor@gmail.com">troutlakesupervisor@gmail.com</a>	JESSICA MCLEAN PO BOX 5161 KINCHELOE MI 49788 906-322-6601 <a href="mailto:TroutLakeAssessor@gmail.com">TroutLakeAssessor@gmail.com</a>	DAVID HILLMAN PO BOX 215 TROUT LAKE, MI 49793 906-420-3820 <a href="mailto:TroutLakeClerk@gmail.com">TroutLakeClerk@gmail.com</a>	JOSEPH BOUDREAU PO BOX 215 TROUT LAKE, MI 49793 906-569-3016 <a href="mailto:troutlaketreasurer@gmail.com">troutlaketreasurer@gmail.com</a>
<b>WHITEFISH 17-016</b> PO BOX 350 PARADISE, MI 49768 906-492-3452 (PHONE) 906-492-3834 (FAX) M-F 10AM-2PM	FRANK LADA PO BOX 350 PARADISE, MI 49768 906-492-3452 EXT 2 <a href="mailto:whitefishtwp_supervisor@iamadots.com">whitefishtwp_supervisor@iamadots.com</a>	CHRISTINE LEDERGERBER PO BOX 350 PARADISE, MI 49768 906-248-5732 (HOME OFFICE) 906-492-3452 EXT 4 906-492-3834 (FAX) <a href="mailto:cjledergerber@gmail.com">cjledergerber@gmail.com</a>	GLENN GOMERY PO BOX 350 PARADISE, MI 49768 906 492 3921 906 492 3246 <a href="mailto:whitefishtwp_clerk@iamadots.com">whitefishtwp_clerk@iamadots.com</a>	SUE LADA PO BOX 350 PARADISE, MI 49768 906-492-3452 EXT 1 <a href="mailto:whitefishtwp_treasurer@iamadots.com">whitefishtwp_treasurer@iamadots.com</a>
<b>SAULT STE MARIE 17-051</b> 225 E PORTAGE AVE SSM, MI 49783 906-635-5261 (PHONE)	BRIAN CHAPMAN CITY MANAGER 906-632-5705 <a href="mailto:bchapman@saultcity.com">bchapman@saultcity.com</a>	TINA FULLER ASSESSOR 906-632-5712 <a href="mailto:Tfuller@saultcity.com">Tfuller@saultcity.com</a>	ROBIN TROYER CITY CLERK 906-632-5715 <a href="mailto:Rtroyer@saultcity.com">Rtroyer@saultcity.com</a>	KRISTIN COLLINS FINANCE DIRECTOR 906-632-5720 <a href="mailto:Kcollins@saultcity.com">Kcollins@saultcity.com</a>

07/13/2021 MRY



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

**Bulletin No. 15 of 2020**  
**October 20, 2020**  
**Property Tax and Equalization Calendar for 2021**

**TO:** Equalization Directors and Assessors

**FROM:** The State Tax Commission

**SUBJECT:** Property Tax and Equalization Calendar for 2021

**STATE TAX COMMISSION**  
**2021 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR**

<b>By the 1<sup>st</sup> day of each month</b>	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on or before the 15 <sup>th</sup> day of the immediately preceding month. MCL 211.43(10)
<b>By the 15<sup>th</sup> day of each month</b>	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on the last day of the preceding month. MCL 211.43(10)
<b>December 1, 2020</b>	Results of equalization studies should be reported to assessors of each township and city.
<b>December 31, 2020</b>	<p>Tax Day for 2021 property taxes. MCL 211.2(2)</p> <p>An eligible claimant may appeal an assessment levied, a penalty or rescission under the Essential Service Assessment Act to the Michigan Tax Tribunal by filing a petition no later than December 31 in that same tax year.</p> <p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640). MCL 211.7cc(5)</p> <p>Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. MCL 211.7cc(5)</p> <p>Form 5277 <i>Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n)</i> shall be filed with the assessor of the township or city in which the personal property is located, no later than December 31 of the year in which the exempted property is no longer eligible for the Eligible Manufacturing Personal Property exemption.</p>



<p><b>January 4, 2021</b> December 31 is a State Holiday January 1 is a State Holiday January 2 is a Saturday January 3 is a Sunday</p>	<p>Deadline for counties to file 2020 equalization studies for 2021 starting bases with the State Tax Commission for all classifications in all units on Form 602 (L-4018P) <i>State Tax Commission Analysis for Equalized Valuation of Personal Property</i> and Form 603 (L-4018R) <i>State Tax Commission Analysis for Equalized Valuation of Real Property</i>. [R 209.41(5)]</p>
<p><b>January 8, 2021</b> January 10 is a Sunday January 9 is a Saturday</p>	<p>Except as otherwise provided in section 9m, 9n, or 9o, Assessors and/or Supervisors are required to annually send a personal property statement to any taxpayer they believe has personal property in their possession in their local unit. Form 632 (L-4175) <i>Personal Property Statements</i> must be sent or delivered no later than January 10 each year. MCL 211.19(2)(c)</p>
<p><b>January 25, 2021</b></p>	<p>Local units with an SEV of \$15,000,000 or Less: 2020 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5)</p> <p>All other local units: Must distribute 2020 taxes collected within 10 business days after the 1<sup>st</sup> and 15<sup>th</sup> of each month except in March. MCL 211.43(3)(a)</p>
<p><b>February 1, 2021</b></p>	<p>Deadline to submit STC Form 2699 (L-4143) <i>Statement of "Qualified Personal Property" by a "Qualified Business</i> with the assessor (not later than February 1). MCL 211.8a(2)</p> <p>Notice by certified mail to all properties that are delinquent on their 2019 property taxes (not later than February 1). MCL 211.78f(1)</p> <p>Property Services Division staff reports to the State Tax Commission on the progress and quality of equalization studies for each county on preliminary Form L-4030.</p>
<p><b>February 12, 2021</b> February 15 is a State Holiday February 14 is a Sunday February 13 is a Saturday</p>	<p>Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2021, and to provide a copy to each assessor and board of review in the county. All notices of meetings of the boards of review must give the tentative ratios and estimated multipliers pertaining to their jurisdiction (on or before the third Monday in February). MCL 211.34a(1)</p> <p>STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)</p>
<p><b>February 16, 2021</b> February 15 is a State Holiday</p> <p><b>February 16, 2021</b></p>	<p>Last day to pay property taxes without the imposition of a late penalty charge equal to 3% of the tax in addition to the property tax administration fee, if any. MCL 211.44(3)</p> <p>The governing body may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the State Treasurer <u>before</u> February 15. Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement <u>before</u> February 15. If statements are not mailed by</p>

Cont.	<p>December 31, the local unit may <u>not</u> impose the 3% late penalty charge.</p> <p>A local unit of government that collects a summer property tax shall defer the collection until this date for property which qualifies. MCL 211.51(3)</p>
<b>February 20, 2021</b>	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue for county extra-voted millage, township millage, and other millages levied 100% in December. MCL 123.1357(8)(b)</p>
<p><b>February 22, 2021</b>  February 20 is a Saturday  February 21 is a Sunday</p>	<p>Form 632 <i>2021 Personal Property Statement</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark acceptable). MCL 211.19(2)</p> <p>Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim, Personal Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each personal property parcel for which the Eligible Manufacturing Personal Property exemption is being claimed.</p> <p>Deadline to file the statement to claim the exemption for Eligible Personal Property - Form 5076 <i>Small Business Property Tax Exemption Claim Under MCL 211.9o</i> for any taxpayer that did not file for or was not granted the exemption in 2019. See the Guide to Small Business Taxpayer Exemption for more information. MCL 211.9o(2)</p> <p>Deadline for taxpayer to file Form 3711 <i>Report of Heavy Earth Moving Equipment Claimed as Exempt Inventory</i> if a claim of exemption is being made for heavy earth moving equipment. STC Bulletin 4 of 2001; MCL 211.19(2)</p>
<p><b>February 26, 2021</b>  February 28 is a Sunday</p>	<p>The STC shall publish the inflation rate multiplier before March 1. MCL 211.34d(15)</p> <p>Deadline for municipalities to report inaccurate 2020 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2020 Personal Property Taxable Values Used for 2020 Personal Property Tax Reimbursement Calculations</i> to the county equalization director (by February 28). MCL 123.1358(5)(e)</p>
<p><b>March 1, 2021</b></p> <p><b>March 1, 2021</b></p>	<p>The 2021 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24</p> <p>Last day for local treasurers to collect 2020 property taxes. MCL 211.78a</p> <p>Properties with delinquent 2019 taxes, forfeit to the County Treasurer. MCL 211.78g(1). County Treasurer adds \$175 fee per MCL 211.78g(1), as well as all recording fees and all fees for service of process or notice. MCL 211.78g(3)(d)</p> <p>2019 tax-delinquent redemptions require additional interest at non-compounded rate of ½% per month from March 1 forfeiture. MCL 211.78g(3)(b)</p> <p>County Treasurer commences settlement with local unit treasurers. MCL 211.55</p> <p>County Property Tax Administration Fee of 4% added to unpaid 2020 taxes and</p>

Cont.	<p>interest at 1% per month. MCL 211.78a(3)</p> <p>Local units to turn over 2020 delinquent taxes to the County Treasurer. MCL 211.78a(2). On March 1 in each year, taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent for collection. However, if the last day in a year that taxes are due and payable before being returned as delinquent is on a Saturday, Sunday, or legal holiday, the last day taxes are due and payable before being returned as delinquent is on the next business day and taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent on the immediately succeeding business day.</p>
<b>March 2, 2021</b>	<p>The assessor/supervisor shall submit the 2021 certified assessment roll to the Board of Review (BOR) (Tuesday after first Monday in March). MCL 211.29(1)</p> <p>Organizational meeting of Township Board of Review. MCL 211.29. City BOR may vary according to Charter provisions.</p>
<b>March 8, 2021</b>	<p>The BOR must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The BOR must meet one additional day during this week and shall hold at least three hours of its required sessions during the week of the second Monday in March <u>after 6 p.m.</u> MCL 211.30. Note: The governing body of a city or township may authorize an alternative starting date for the second meeting of the March Board of Review, which can be either the Tuesday or the Wednesday following the second Monday in March. MCL 211.30(2)</p>
<b>March 12, 2021</b>	<p>Within ten business days after the last day of February, at least 90% of the total tax collections on hand, must be delivered by the local unit treasurer to the county and school district treasurers. MCL 211.43(3)(b)</p>
<b>March 31, 2021</b>	<p>Deadline for municipalities to report any errors identified in the 2020 personal property tax reimbursements on Form 5654 <i>Correction of School Millage Rates or Other Errors for the 2020 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1358(4)</p> <p>Deadline for municipalities to report any modifications to the 2013, 2014, or 2015 commercial personal property and industrial personal property taxable values on Form 5658 <i>Modification of 2013, 2014, and 2015 Personal Property Taxable Values Used for the 2020 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1345(e), (o), and (z)</p> <p>Deadline for county equalization directors to report any corrected 2020 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2020 Personal Property Taxable Values Used for the 2020 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). The 2020 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2020. MCL 123.1358(5)(e)</p>
<b>April 1, 2021</b>	<p>Assessors are required to annually provide information from any Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim, Personal</i></p>

	<p><i>Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n</p> <p>District or ISD must reach agreement for summer tax collection with township or city, or county if there is a summer school levy. MCL 380.1613(2)</p> <p>Not later than April 1, local unit treasurers make final adjustment and delivery of the total amount of tax collections on hand. MCL 211.43(3)(c)</p> <p>Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2)</p> <p>Last day to pay all forfeited 2018 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2018 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k</p>
<b>April 5, 2021</b>	<p>On or before the first Monday in April, the BOR must complete their review of protests of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a</p>
<b>April 7, 2021</b>	<p>The Township Supervisor or assessor shall deliver the completed assessment roll, with BOR certification, to the county equalization director not later than the tenth day after adjournment of the BOR or the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(7)</p> <p>An assessor shall file Form 606 (L-4021) <i>Assessment Roll Changes Worksheet</i> with the County Equalization Department, and Form 607 (L-4022) <i>2018 Report of Assessment Roll Changes and Classification</i> (signed by the assessor) with the County Equalization Department and the STC, immediately following adjournment of the board of review. (STC Administrative Rule: R 209.26(6a), (6b)). Form 607 (L-4022) <u>must</u> be signed by the assessor of record.</p> <p>Form 4626 <i>Assessing Officers Report of Taxable Values as of State Equalization</i> due to the County.</p>
<b>April 13, 2021</b>	<p>County Board of Commissioners meets in equalization session. (Tuesday following the second Monday in April each year) MCL 209.5(1) and 211.34(1)</p> <p>The equalization director files a tabular statement of the county equalization adopted by the County Board of Commissioners on Form 608 (L-4024) <i>Personal and Real Property</i> prescribed and furnished by the STC immediately after adoption.</p>
<b>April 15, 2021</b>	<p>Deadline for eligible claimants to submit a certified statement and electronically submit the essential services assessment liability and late payment penalty in full for the 2020 assessment year. MCL 211.1057(4)</p>
<b>April 15, 2021</b> Cont.	<p>Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)</p>

<p><b>April 19, 2021</b></p>	<p>Allocation Board meets and receives budgets. (on or before the third Monday in April each year) MCL 211.210</p> <p>Equalization director files separate Form 2164 (L-4023) <i>Analysis for Equalized Valuation</i> for each unit in the county with the STC no later than the third Monday in April. STC Rule 209.41(6); MCL 211.150(4)</p> <p>Equalization Director submits separate Form 4626 <i>Assessing Officers Report of Taxable Values as of State Equalization</i> for each unit in the county with the STC no later than the third Monday in April.</p>
<p><b>May 1, 2021</b></p>	<p>Final day for completion of delinquent tax rolls. MCL 211.57(1)</p> <p>Last day of deferral period for winter (December 1) property tax levies, if the deferral for qualified taxpayers was authorized by the County Board of Commissioners. MCL 211.59(3)</p> <p>Deadline for filing Form 2599 <i>Claim for Farmland (Qualified Agricultural) Exemption from Some School Operating Taxes</i> 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>Deadline for filing a <i>Principal Residence Exemption (PRE) Active Duty Military Affidavit</i> (Form 4660) to allow military personnel to retain a PRE for up to three years if they rent or lease their principal residence while away on active duty. MCL 211.7dd</p> <p>Deadline for Department of Treasury to post the millage rate comparison reports on the Personal Property Tax Reimbursement website (not later than May 1). MCL 123.1353(5)</p>
<p><b>May 3, 2021</b></p>	<p>Deadline for filing official County Board of Commissioners report of county equalization, Form 608 (L-4024) <i>Personal and Real Property-TOTALS</i>, with STC (first Monday in May). MCL 209.5(2)</p> <p>Appeal from county equalization to Michigan Tax Tribunal must be filed within 35 days after the adoption of the county equalization report by the County Board of Commissioners. MCL 205.735(3)</p> <p>Deadline for assessor to file tabulation of Taxable Valuations for each classification of property with the county equalization director on STC Form 609 (L-4025) <i>Report of Taxable Valuations Including Additions, Losses and Totals as Approved by the Board of Review</i> to be used in “Headlee” calculations (first Monday in May). MCL 211.34d(2)</p>
<p><b>May 10, 2021</b></p>	<p>Preliminary state equalization valuation recommendations presented by the Property Services Division staff to the State Tax Commission (second Monday in May). MCL 209.2(1)</p>
<p><b>May 14, 2021</b> May 15 is a Saturday</p>	<p>Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1)</p> <p>Deadline for assessors to report the current year taxable value of commercial</p>

	personal property and industrial personal property as of May 10, 2021 to the county equalization director (not later than May 15). MCL 123.1353(3)
<b>May 20, 2021</b>	Deadline for payments to municipalities from the Local Community Stabilization Authority: For underpayment of the current personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue. MCL 123.1357(8)(d)
<b>May 24, 2021</b>	State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4
<b>After May 26 and Before June 1, 2021</b>	Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215
<b>May 28, 2021</b> May 31 is a State Holiday May 30 is a Sunday May 29 is a Saturday	If as a result of State Equalization, the taxable value of property changes, the Equalization Director shall revise the millage reduction fractions by the Friday following the fourth Monday in May. MCL 211.34d(2)  Deadline for county equalization directors to file the Personal Property Summary Report (PPSR) to the Department of Treasury. The current year taxable value of commercial personal property and industrial personal property shall be the current taxable value on May 10, 2020. MCL 123.1353(3)
<b>May 31, 2021</b>	Deadline for county equalization directors to report the 2021 taxable value of commercial personal property and industrial personal property for each municipality in the county on the Personal Property Summary Report (PPSR) to the Department of Treasury (not later than May 31). The 2021 taxable value of commercial personal property and industrial personal property shall be the current taxable value on May 10, 2021. MCL 123.1353(3)  Deadline for assessors to file Form 5403 <i>Personal Property 2021 Taxable Value for Expired Tax Exemptions</i> , with the county equalization director and Department of Treasury (not later than May 31). MCL 123.1353(6)  Deadline for assessors to file Form 5429 <i>Personal Property 2021 Taxable Value for Expired/Expiring Renaissance Zones</i> with the county equalization director and Department of Treasury (not later than May 31). MCL 123.1353(6)
<b>June 1, 2021</b> May 31 is a State Holiday	<b>Michigan Tax Tribunal Filing Deadline:</b> Appeals of property classified as commercial real, industrial real, developmental real, commercial personal, industrial personal or utility personal must be made by filing a written petition with the Michigan Tax Tribunal on or before May 31 of the tax year involved. MCL 205.735a(6). (A petition required to be filed by a day during which the offices of the tribunal are not open for business shall be filed by the next business day; MCL 205.735a(8))
<b>June 1, 2021</b> Cont.	Deadline for filing Form 2368 <i>Principal Residence Exemption (PRE) Affidavit</i> for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2)  Deadline for filing the initial request (first year) of a <i>Conditional Rescission of</i>



<p><b>June 15, 2021</b></p>	<p>Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 and Air Pollution Control PA 451 of 1994 Part 59 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received on or after June 16 shall be considered by the Commission contingent upon staff availability.</p> <p>Deadline for the assessor's report to the STC on the status of each Neighborhood "homestead" exemption granted under the Neighborhood Enterprise Zone Act. MCL 207.786(2)</p> <p>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2021 forfeitures. MCL 211.78h(1)</p> <p>Requests are due from a Brownfield Redevelopment Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 15). Form 4650; P.A. 154 of 2008.</p> <p>Deadline for Tax Increment Finance (TIF) Authorities to file the TIF loss reimbursement claims - Form 5176 <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for NON-Brownfield Authorities</i>, Form 5176BR <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for Brownfield Authorities</i>, or Form 5176ICV <i>Tax Increment Financing Personal Property Loss Reimbursement for Authorities with Increased Captured Value Loss</i>. MCL 123.1356a(3)</p>
<p><b>June 28, 2021</b></p>	<p>Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on Form 2795 (L-4046) (fourth Monday in June). MCL 211.27d</p>
<p><b>June 30, 2021</b></p>	<p>Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the STC in writing on Form 2167 (L-4100) <i>Property Owner Petition for Change of Property Classification</i> (June 30).</p> <p>Deadline for County Equalization Director to file Interim Status Report of the ongoing study for the current year. [R 209.41(4)]</p> <p>Summer Tax Levy for School Millage Detail and Tax Roll. MCL 380.1613(4)(c). Before June 30 the County Treasurer or the treasurer of the school district or intermediate school district shall spread the taxes being collected.</p> <p>County Treasurer to spread summer SET and County Allocated and Prepare Tax Roll MCL 211.905b(6)(b). Not later than June 30, the county treasurer or the state treasurer shall spread the millage levied against the assessment roll and prepare the tax roll.</p> <p>Township Supervisor shall prepare and furnish the summer tax roll before June 30 to the Township Treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. MCL 380.1612(1)</p>
<p><b>July 1, 2021</b></p>	<p>Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a different due date). MCL 211.44a(3) and (4)</p>
<p><b>July 5, 2021</b></p>	<p>Deadline for governmental agencies to exercise the right of refusal for 2020 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)</p>





<b>August 15, 2021</b>	Deadline to certify 2021 essential services assessment statement and electronically submit essential services assessment in full to the Department of Treasury without late payment penalty. MCL 211.1057
<b>August 16, 2021</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% of true cash value (by the third Monday in August). MCL 205.737(7)
<b>September 1, 2021</b>	Last day to send second notice by first class mail to all properties that are delinquent on 2020 taxes. MCL 211.78c
<b>September 14, 2021</b>	<p>Summer Taxes Due: Summer taxes due, unless property is located in a city with a separate charter due date (Sept 14). MCL 211.905b(10), MCL 380.1613(4)(e). MCL 211.107</p> <p>Interest of 1% per month will accrue if the payment is late for the State Education Tax and County Taxes that are part of the summer tax collection. MCL 211.905b(9) and 211.44a(6). Note: date may be different depending on the city charter.</p> <p>Last day of deferral period for summer property tax levies, if the deferral for qualified taxpayers. MCL 211.51(7)</p>
<b>September 15, 2021</b>	Deadline to amend a previously certified 2021 essential services assessment statement. MCL 211.2057
<b>September 30, 2021</b>	<p>Clerk of township or city delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property. MCL 211.36(1)</p> <p>Financial officer of each unit of local government computes tax rates in accordance with MCL 211.34d and MCL 211.34 and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on Form 614 (L-4029) <i>Tax Rate Request</i> (on or before September 30)</p>
<b>October</b>	County Prosecutor is obligated by statute to furnish legal advice promptly regarding the apportionment report. A County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and MCL 211.34d, 211.37 and 211.34(1). The County Board also receives certifications that Truth in Taxation hearings have been held if required. MCL 211.24e
<b>October 1, 2021</b>	County Treasurer adds \$15 for each parcel of property for which the 2019 real property taxes remain unpaid. MCL 211.78d
<b>October 15, 2021</b>	<p>The assessor reports the status of real and personal Industrial Facility Tax property to STC. MCL 207.567(2)</p> <p>Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666</p>

	<p>Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854</p> <p>Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act. MCL 125.2794</p> <p>The assessor's annual report of the determination made under MCL 207.783(1) to each taxing unit that levies taxes upon property in the local governmental unit in which a new facility or rehabilitated facility is located and to each holder of the Neighborhood Enterprise Zone certificate. MCL 207.783(2)</p>
<b>October 20, 2021</b>	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue for county allocated millage and other millages not levied 100% in December. MCL 123.1357(8)(a) and (c)</p>
<b>November 1, 2021</b> October 31 is a Sunday	<p>Deadline for filing <i>Principal Residence Exemption Affidavit</i> (Form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy (on or before November 1). MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640) for the winter tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing for <i>Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE)</i> (Form 4983) to qualify for the winter tax levy. MCL 211.7cc(5)</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, Charitable Nonprofit Housing PA 612 of 2006, Commercial Facilities PA 255 of 1978 and Industrial Facilities PA 198 of 1974 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received after November 1 shall be considered by the Commission contingent upon staff availability.</p> <p>October apportionment session of the County Board of Commissioners to examine certificates, direct spread of taxes in terms of millage rates to be spread on Taxable Valuations (not later than October 31). MCL 211.37</p>
<b>November 5, 2021</b>	Township Supervisor shall notify Township Treasurer of the amount of county, state and school taxes apportioned in township to enable treasurer to obtain necessary bond for collection of taxes (on or before November 5). MCL 211.43(1)
<b>November 16, 2021</b>	Form 600 (L-4016) <i>Supplemental Special Assessment Report</i> , due to the STC.
<b>November 24, 2020</b> November 28 is a Saturday November 27 is a State Holiday	Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes (on or before November 28). MCL 211.43(2)

November 26 is a State Holiday	
<b>November 30, 2021</b>	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue to municipalities with state facilities under 1977 PA 289, MCL 141.951 to 141.956 and to municipalities that incur certain costs of required and allowable health services under 1978 PA 369, MCL 333.2475. MCL 123.1357(8)(e)</p>
<b>December 1, 2021</b>	<p>County Equalization Director submits apportionment millage report to the STC. MCL 207.12</p> <p>County Treasurer delivers to Township Supervisor a signed statement of approval of the bond and the Township Supervisor delivers the tax roll to the Township Treasurer.</p> <p>Deadline for foreclosing governmental units to transfer list of unsold 2021 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located (on or before December 1). MCL 211.78m(6)</p> <p>2021 taxes due and payable to local unit treasurer are a lien on real property. Charter cities or villages may provide for a different day. MCL 211.40</p> <p>Results of equalization studies should be reported to assessors of each township and city.</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>
<b>December 14, 2021</b>	<p>The December Board of Review may be convened to correct a qualified error (Tuesday after the second Monday in December). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section: An alternative meeting date during the week of the second Monday in December. MCL 211.53b(7)</p> <p>For taxes levied after December 31, 2012, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the December Board of Review in the year for which the exemption was claimed or the immediately succeeding three years. MCL 211.7cc(19)</p> <p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the December Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)</p>
<b>December 14, 2021</b> Cont.	<p>December Board of Review may hear appeals for current year only for poverty exemptions, <u>but not</u> poverty exemptions denied by the March Board of Review or July Board of Review. MCL 211.7u, STC Bulletin No. 6 of 2017.</p>

<p><b>December 31, 2021</b></p>	<p>Tax Day for 2022 property taxes. MCL 211.2(2)</p> <p>All taxes due and liens are canceled for otherwise unsold 2021 tax foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. MCL 211.78m(11) and (12)</p> <p>An eligible claimant may appeal an assessment levied, a penalty or rescission under the Essential Service Assessment Act to the Michigan Tax Tribunal by filing a petition no later than December 31 in that same tax year.</p> <p>The Department of Treasury may appeal the 2021 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)</p> <p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640). MCL 211.7cc(5)</p> <p>Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. (MCL 211.7cc(5))</p>
<p><b>January 3, 2022</b>          December 31 is a State Holiday          January 1 is a State Holiday          January 2 is a Sunday</p>	<p>Deadline for counties to file 2021 equalization studies for 2022 starting bases with State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) <i>State Tax Commission Analysis for Equalized Valuation of Personal Property</i> and Form 603 (L-4018R) <i>State Tax Commission Analysis for Equalized Valuation of Real Property</i>. [R 209.41(5)]</p>

CHIPPEWA COUNTY EQUALIZATION REPORT

REAL AND PERSONAL PROPERTY EQUALIZED VALUATION TOTALS

TOWNSHIP OR CITY	TOTAL REAL PROPERTY VALUATIONS <small>TOTALS FROM PAGES 2 &amp; 3</small>		PERSONAL PROPERTY VALUATIONS		TOTAL REAL PLUS PERSONAL PROPERTY			EQUALIZED VALUE			TOWNSHIP OR CITY
	ASSESSED VALUATIONS	EQUALIZED VALUATIONS	ASSESSED VALUATIONS	EQUALIZED VALUATIONS	ASSESSED VALUATIONS	EQUALIZED VALUATIONS	INCREASE (DECREASE) FROM 2020	% OF INCREASE (DECREASE)	UNIT'S PERCENT OF TOTAL		
BAY MILLS BRUCE	69,138,300 95,612,400	69,138,300 95,612,400	1,481,700 2,704,300	1,481,700 2,704,300	70,620,000 98,316,700	70,620,000 98,316,700	-2,400 2,951,400	0.00% 3.09%	4.77% 6.64%	BAY MILLS BRUCE	
CHIPPEWA DAFTER	9,636,400 42,807,800	9,636,400 42,807,800	2,352,000 6,640,300	2,352,000 6,640,300	11,988,400 49,448,100	11,988,400 49,448,100	245,800 38,600	2.09% 0.08%	0.81% 3.34%	CHIPPEWA DAFTER	
DETOUR DRUMMOND ISLAND	77,784,500 165,416,800	77,784,500 165,416,800	2,871,400 2,939,200	2,871,400 2,939,200	80,655,900 168,356,000	80,655,900 168,356,000	4,716,800 10,219,700	6.21% 6.46%	5.44% 11.36%	DETOUR DRUMMOND ISLAND	
HULBERT KINROSS	14,338,500 53,581,400	14,338,500 53,581,400	1,186,200 4,665,800	1,186,200 4,665,800	15,524,700 58,247,200	15,524,700 58,247,200	485,100 3,063,400	3.23% 5.55%	1.05% 3.93%	HULBERT KINROSS	
PICKFORD RABER	64,407,100 43,704,600	64,407,100 43,704,600	8,748,200 1,382,400	8,748,200 1,382,400	73,155,300 45,087,000	73,155,300 45,087,000	4,182,300 3,995,950	6.06% 9.72%	4.94% 3.04%	PICKFORD RABER	
RUDYARD SOO	49,674,400 129,014,800	49,674,400 129,014,800	6,879,300 6,166,900	6,879,300 6,166,900	56,553,700 135,181,700	56,553,700 135,181,700	2,362,200 -852,300	4.36% -0.63%	3.82% 9.12%	RUDYARD SOO	
SUGAR ISLAND SUPERIOR	53,526,700 57,068,500	53,526,700 57,068,500	967,100 3,968,600	967,100 3,968,600	54,493,800 61,037,100	54,493,800 61,037,100	338,300 4,658,960	0.62% 8.26%	3.68% 4.12%	SUGAR ISLAND SUPERIOR	
TROUT LAKE WHITEFISH	33,527,600 93,865,900	33,527,600 93,865,900	3,332,200 1,480,200	3,332,200 1,480,200	36,859,800 95,346,100	36,859,800 95,346,100	1,581,800 1,844,950	4.48% 1.97%	2.49% 6.44%	TROUT LAKE WHITEFISH	
TOTAL TOWNSHIPS	1,053,105,700	1,053,105,700	57,765,800	57,765,800	1,110,871,500	1,110,871,500	39,830,560	3.72%	74.98%	TOTAL TOWNSHIPS	
CITY OF S S MARIE	348,290,600	348,290,600	22,455,800	22,455,800	370,746,400	370,746,400	17,969,200	5.09%	25.02%	CITY OF S S MARIE	
GRAND TOTAL	1,401,396,300	1,401,396,300	80,221,600	80,221,600	1,481,617,900	1,481,617,900	57,799,760	4.06%	100.00%	GRAND TOTAL	

CHIPPEWA COUNTY EQUALIZATION REPORT

REAL PROPERTY -- EQUALIZED VALUATIONS BY COUNTY BOARD OF COMMISSIONERS

TOWNSHIP/CITY	AGRICULTURAL CLASS 101	COMMERCIAL CLASS 201	INDUSTRIAL CLASS 301	RESIDENTIAL CLASS 401	TIM. CUT-OVER DEVELOPMENTAL CLASS 501	REAL PROPERTY TOTALS	TOWNSHIP/CITY
BAY MILLS BRUCE	0 14,691,700	356,200 2,975,700	0 0	68,782,100 77,945,000	0 0	69,138,300 95,612,400	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 6,095,200	940,200 4,346,200	0 1,059,100	8,696,200 31,307,300	0 0	9,636,400 42,807,800	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	2,425,200 9,001,500	1,272,000 2,144,400	74,087,300 154,270,900	0 0	77,784,500 165,416,800	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 845,000	542,900 5,772,200	0 3,204,600	13,795,600 43,759,600	0 0	14,338,500 53,581,400	HULBERT KINROSS
PICKFORD RABER	8,773,200 2,515,100	3,485,000 1,665,400	0 0	52,148,900 39,524,100	0 0	64,407,100 43,704,600	PICKFORD RABER
RUDYARD SOO	9,883,800 2,632,800	3,298,800 17,419,800	0 2,835,300	36,491,800 106,126,900	0 0	49,674,400 129,014,800	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 2,718,200	751,100 9,304,900	0 0	52,775,600 45,045,400	0 0	53,526,700 57,068,500	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	1,650,300 4,176,800	0 0	31,877,300 89,689,100	0 0	33,527,600 93,865,900	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	48,155,000	68,112,200	10,515,400	926,323,100	0	1,053,105,700	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	133,439,750	16,165,500	198,685,350	0	348,290,600	CITY OF S S MARIE
<b>GRAND TOTAL</b>	<b>48,155,000</b>	<b>201,551,950</b>	<b>26,680,900</b>	<b>1,125,008,450</b>	<b>0</b>	<b>1,401,396,300</b>	<b>GRAND TOTAL</b>

CHIPPEWA COUNTY EQUALIZATION REPORT

REAL PROPERTY -- ASSESSED VALUATIONS APPROVED BY BOARDS OF REVIEW

TOWNSHIP/CITY	AGRICULTURAL CLASS 101	COMMERCIAL CLASS 201	INDUSTRIAL CLASS 301	RESIDENTIAL CLASS 401	TIM. CUT-OVER CLASS 501	DEVELOPMENTAL CLASS 601	REAL PROPERTY TOTALS	TOWNSHIP/CITY
BAY MILLS BRUCE	0 14,691,700	356,200 2,975,700	0 0	68,782,100 77,945,000	0 0	0 0	69,138,300 95,612,400	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 6,095,200	940,200 4,346,200	0 1,059,100	8,696,200 31,307,300	0 0	0 0	9,636,400 42,807,800	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	2,425,200 9,001,500	1,272,000 2,144,400	74,087,300 154,270,900	0 0	0 0	77,784,500 165,416,800	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 845,000	542,900 5,772,200	0 3,204,600	13,795,600 43,759,600	0 0	0 0	14,338,500 53,581,400	HULBERT KINROSS
PICKFORD RABER	8,773,200 2,515,100	3,485,000 1,665,400	0 0	52,148,900 39,524,100	0 0	0 0	64,407,100 43,704,600	PICKFORD RABER
RUDYARD SOO	9,883,800 2,632,800	3,298,800 17,419,800	0 2,835,300	36,491,800 106,126,900	0 0	0 0	49,674,400 129,014,800	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 2,718,200	751,100 9,304,900	0 0	52,775,600 45,045,400	0 0	0 0	53,526,700 57,068,500	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	1,650,300 4,176,800	0 0	31,877,300 89,689,100	0 0	0 0	33,527,600 93,865,900	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	48,155,000	68,112,200	10,515,400	926,323,100	0	0	1,053,105,700	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	133,439,750	16,165,500	198,685,350	0	0	348,290,600	CITY OF S S MARIE
<b>GRAND TOTAL</b>	<b>48,155,000</b>	<b>201,551,950</b>	<b>26,680,900</b>	<b>1,125,008,450</b>	<b>0</b>	<b>0</b>	<b>1,401,396,300</b>	<b>GRAND TOTAL</b>



YEAR: 2021

CHIPPEWA COUNTY EQUALIZATION REPORT

PERSONAL PROPERTY -- EQUALIZED VALUATIONS BY COUNTY BOARD OF COMMISSIONERS

TOWNSHIP/CITY	AGRICULTURAL CLASS 151	COMMERCIAL CLASS 251	INDUSTRIAL CLASS 351	RESIDENTIAL CLASS 451	UTILITY PERSONAL PROPERTY CLASS 551	TOTALS	TOWNSHIP/CITY
BAY MILLS BRUCE	0 0	238,100 74,200	0 0	0 0	1,243,600 2,630,100	1,481,700 2,704,300	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 0	113,200 882,300	0 225,800	0 0	2,238,800 5,532,200	2,352,000 6,640,300	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	197,400 901,000	0 245,300	0 0	2,674,000 1,792,900	2,871,400 2,939,200	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 0	0 1,035,700	0 958,800	0 0	1,186,200 2,671,300	1,186,200 4,665,800	HULBERT KINROSS
PICKFORD RABER	0 0	459,700 219,800	3,686,200 0	0 0	4,602,300 1,162,600	8,748,200 1,382,400	PICKFORD RABER
RUDYARD SOO	0 0	446,600 2,507,400	0 429,500	0 0	6,432,700 3,230,000	6,879,300 6,166,900	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 0	21,900 780,900	0 0	0 0	945,200 3,187,700	967,100 3,968,600	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	229,100 323,600	0 0	0 0	3,103,100 1,156,600	3,332,200 1,480,200	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	0	8,430,900	5,545,600	0	43,789,300	57,765,800	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	12,260,600	1,790,800	0	8,404,400	22,455,800	CITY OF S S MARIE
<b>GRAND TOTAL</b>	0	<b>20,691,500</b>	<b>7,336,400</b>	0	<b>52,193,700</b>	<b>80,221,600</b>	<b>GRAND TOTAL</b>

YEAR: 2021

CHIPPEWA COUNTY EQUALIZATION REPORT  
AGRICULTURAL CLASS -- REAL 101

TOWNSHIP/CITY	2021 PARCEL COUNT	2021 LOCAL ASSESSED	2021 COUNTY EQUALIZED	2020 COUNTY EQUALIZED	2020 INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2021 LEVEL OF ASSESSMENT	2021 FACTOR	2020 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	0 274	0 14,691,700	0 14,691,700	0 14,267,700	0 424,000	0.00% 2.97%	0.00% 30.51%	NC 49.56%	NC 1.00000	NC 1.00000	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 147	0 6,095,200	0 6,095,200	0 6,350,400	0 -255,200	0.00% -4.02%	0.00% 12.66%	NC 49.62%	NC 1.00000	NC 1.00000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 20	0 845,000	0 845,000	0 789,500	0 55,500	0.00% 7.03%	0.00% 1.75%	NC 49.44%	NC 1.00000	NC 1.00000	HULBERT KINROSS
PICKFORD RABER	218 66	8,773,200 2,515,100	8,773,200 2,515,100	9,514,500 2,834,600	-741,300 -319,500	-7.79% -11.27%	18.22% 5.22%	49.95% 49.42%	1.00000 1.00000	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	231 55	9,883,800 2,632,800	9,883,800 2,632,800	9,505,300 3,210,500	378,500 -577,700	3.98% -17.99%	20.52% 5.47%	49.76% 49.59%	1.00000 1.00000	1.00000 1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 74	0 2,718,200	0 2,718,200	0 2,551,300	0 166,900	0.00% 6.54%	0.00% 5.64%	NC 49.86%	NC 1.00000	NC 1.00000	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	1,085	48,155,000	48,155,000	49,023,800	-868,800	-1.77%	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
<b>GRAND TOTAL</b>	<b>1,085</b>	<b>48,155,000</b>	<b>48,155,000</b>	<b>49,023,800</b>	<b>-868,800</b>	<b>-1.77%</b>	<b>100.00%</b>				<b>GRAND TOTAL</b>

YEAR: 2021

CHIPPEWA COUNTY EQUALIZATION REPORT

COMMERCIAL CLASS - - REAL 201

TOWNSHIP/CITY	2021 PARCEL COUNT	2021 LOCAL ASSESSED	2021 COUNTY EQUALIZED	2020 COUNTY EQUALIZED	2020 DECREASE OR INCREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2021 LEVEL OF ASSESSMENT	2021 FACTOR	2020 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	5 51	356,200 2,975,700	356,200 2,975,700	493,200 2,533,400	-137,000 442,300	-27.78% 17.46%	0.18% 1.48%	49.85% 49.61%	1.00000 1.00000	1.00000 1.00000	BAY MILLS BRUCE
CHIPPEWA DAFTER	19 39	940,200 4,346,200	940,200 4,346,200	982,000 4,125,200	-41,800 221,000	-4.26% 5.36%	0.47% 2.16%	49.16% 49.85%	1.00000 1.00000	1.00000 1.00000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	50 87	2,425,200 9,001,500	2,425,200 9,001,500	2,161,700 6,076,800	263,500 2,924,700	12.19% 48.13%	1.20% 4.47%	49.93% 49.41%	1.00000 1.00000	1.00000 1.00000	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	8 72	542,900 5,772,200	542,900 5,772,200	536,900 4,754,700	6,000 1,017,500	1.12% 21.40%	0.27% 2.86%	49.94% 49.76%	1.00000 1.00000	1.00000 1.00000	HULBERT KINROSS
PICKFORD RABER	68 17	3,485,000 1,665,400	3,485,000 1,665,400	2,978,000 1,469,000	507,000 196,400	17.02% 13.37%	1.73% 0.83%	49.78% 49.69%	1.00000 1.00000	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	56 81	3,298,800 17,419,800	3,298,800 17,419,800	2,833,900 17,458,900	464,900 -39,100	16.40% -0.22%	1.64% 8.64%	49.79% 49.72%	1.00000 1.00000	1.00000 1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	9 43	751,100 9,304,900	751,100 9,304,900	582,900 9,164,000	168,200 140,900	28.86% 1.54%	0.37% 4.62%	49.72% 49.90%	1.00000 1.00000	1.00000 1.00000	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	34 76	1,650,300 4,176,800	1,650,300 4,176,800	1,630,500 3,874,700	19,800 302,100	1.21% 7.80%	0.82% 2.07%	49.75% 49.95%	1.00000 1.00000	1.00000 1.00000	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	715	68,112,200	68,112,200	61,655,800	6,456,400	10.47%	33.79%				TOTAL TOWNSHIPS
CITY OF S S MARIE	572	133,439,750	133,439,750	98,078,700	35,361,050	36.05%	66.21%	49.43%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	1,287	201,551,950	201,551,950	159,734,500	41,817,450	26.18%	100.00%				GRAND TOTAL

YEAR: 2021

CHIPPEWA COUNTY EQUALIZATION REPORT

INDUSTRIAL CLASS - - REAL 301

TOWNSHIP/CITY	2021 PARCEL COUNT	2021 LOCAL ASSESSED	2021 COUNTY EQUALIZED	2020 COUNTY EQUALIZED	2020 DECREASE FROM PREVIOUS YEAR	INCREASE OR DECREASE	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2021 LEVEL OF ASSESSMENT	2021 FACTOR	2020 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	0	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	BAY MILLS BRUCE
CHIPPEWA DAFTER	0	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	7	1,059,100	1,059,100	1,028,700	30,400	2.96%	3.97%	49.72%	NC	1.00000	1.00000	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	5	1,272,000	1,272,000	507,800	764,200	150.49%	4.77%	49.40%	NC	1.00000	1.00000	HULBERT KINROSS
PICKFORD RABER	13	2,144,400	2,144,400	2,126,200	18,200	0.86%	8.04%	49.31%	NC	1.00000	1.00000	PICKFORD RABER
RUDYARD SOO	0	0	0	0	0	0.00%	0.00%	0.00%	NC	NA	NC	RUDYARD SOO
SUGAR ISLAND SUPERIOR	22	3,204,600	3,204,600	2,507,100	697,500	27.82%	12.01%	49.67%	NC	1.00000	1.00000	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0	0	0	0	0	0.00%	0.00%	0.00%	NC	NC	NC	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	0	0	0	0	0	0.00%	0.00%	0.00%	NC	NC	NC	TOTAL TOWNSHIPS
CITY OF S S MARIE	25	2,835,300	2,835,300	3,011,900	-176,600	-5.86%	10.63%	49.72%	NC	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	72	10,515,400	10,515,400	9,202,600	1,312,800	14.27%	39.41%					GRAND TOTAL
	69	16,165,500	16,165,500	16,762,500	-597,000	-3.56%	60.59%	49.46%	49.46%	1.00000	1.00000	
	141	26,680,900	26,680,900	25,965,100	715,800	2.76%	100.00%	50.00%	50.00%	1.00000	1.00000	

YEAR: 2021

CHIPPEWA COUNTY EQUALIZATION REPORT

RESIDENTIAL CLASS - - REAL 401

TOWNSHIP/CITY	2021 PARCEL COUNT	2021 LOCAL ASSESSED	2021 COUNTY EQUALIZED	2020 COUNTY EQUALIZED	2020 DECREASE FROM PREVIOUS YEAR	INCREASE OR DECREASE	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL EQ.	2021 LEVEL OF ASSESSMENT	2021 FACTOR	2020 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	1,146 1,566	68,782,100 77,945,000	68,782,100 77,945,000	66,663,900 71,161,400	2,118,200 6,783,600	3.18% 9.53%	6.11% 6.93%	49.81% 49.46%	1.00000 1.00000	1.00000 1.00000	1.00000 1.00000	BAY MILLS BRUCE
CHIPPEWA DAFTER	433 762	8,696,200 31,307,300	8,696,200 31,307,300	8,415,700 29,655,700	280,500 1,651,600	3.33% 5.57%	0.77% 2.78%	49.63% 49.16%	1.00000 1.00000	1.00000 1.00000	1.00000 1.00000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	1,754 3,147	74,087,300 154,270,900	74,087,300 154,270,900	66,703,400 139,283,100	7,383,900 14,987,800	11.07% 10.76%	6.59% 13.71%	49.66% 49.77%	1.00000 1.00000	1.00000 1.00000	1.00000 1.00000	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	495 1,427	13,795,600 43,759,600	13,795,600 43,759,600	13,324,900 39,979,800	470,700 3,779,800	3.53% 9.45%	1.23% 3.89%	49.90% 49.74%	1.00000 1.00000	1.00000 1.00000	1.00000 1.00000	HULBERT KINROSS
PICKFORD RABER	1,315 1,191	52,148,900 39,524,100	52,148,900 39,524,100	49,593,300 33,800,000	2,555,600 5,724,100	5.15% 16.94%	4.64% 3.51%	49.42% 49.20%	1.00000 1.00000	1.00000 1.00000	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	1,030 1,908	36,491,800 106,126,900	36,491,800 106,126,900	33,759,000 105,644,500	2,732,800 482,400	8.10% 0.46%	3.24% 9.43%	49.70% 49.80%	1.00000 1.00000	1.00000 1.00000	1.00000 1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	1,418 1,138	52,775,600 45,045,400	52,775,600 45,045,400	51,577,600 39,413,700	1,198,000 5,631,700	2.32% 14.29%	4.69% 4.00%	49.32% 49.76%	1.00000 1.00000	1.00000 1.00000	1.00000 1.00000	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	901 2,348	31,877,300 89,689,100	31,877,300 89,689,100	33,233,600 82,818,400	-1,356,300 6,870,700	-4.08% 8.30%	2.83% 7.97%	49.93% 49.67%	1.00000 1.00000	1.00000 1.00000	1.00000 1.00000	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	21,979	926,323,100	926,323,100	865,028,000	61,295,100	7.09%	82.34%					TOTAL TOWNSHIPS
CITY OF S S MARIE	5,208	198,685,350	198,685,350	181,268,300	17,417,050	9.61%	17.66%	49.81%	1.00000	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	27,187	1,125,008,450	1,125,008,450	1,046,296,300	78,712,150	7.52%	100.00%					GRAND TOTAL

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YEAR: 2021

CHIPPEWA COUNTY EQUALIZATION REPORT  
TIMBER CUTOVER CLASS - - REAL 501

TOWNSHIP/CITY	2021 PARCEL COUNT	2021 LOCAL ASSESSED	2021 COUNTY EQUALIZED	2020 COUNTY EQUALIZED	2020 INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2021 LEVEL OF ASSESSMENT	2021 FACTOR	2020 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	HULBERT KINROSS
PICKFORD RABER	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	PICKFORD RABER
RUDYARD SOO	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	CITY OF S S MARIE
GRAND TOTAL	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	GRAND TOTAL

YEAR: 2021

CHIPPEWA COUNTY EQUALIZATION REPORT  
DEVELOPMENTAL CLASS - - REAL 601

TOWNSHIP/CITY	2021 PARCEL COUNT	2021 LOCAL ASSESSED	2021 COUNTY EQUALIZED	2020 COUNTY EQUALIZED	2020 DECREASE FROM PREVIOUS YEAR	INCREASE OR DECREASE	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2021 LEVEL OF ASSESSMENT	2021 FACTOR	2020 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	HULBERT KINROSS
PICKFORD RABER	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	PICKFORD RABER
RUDYARD SOO	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	0	0	0	0	0	0.00%	0.00%	0.00%	NC	NC	NC	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	0	0	0	0	0.00%	0.00%	0.00%	NC	NC	NC	CITY OF S S MARIE
GRAND TOTAL	0	0	0	0	0	0.00%	0.00%	0.00%	NC	NC	NC	GRAND TOTAL

## CHIPPEWA COUNTY EQUALIZATION REPORT

### SUMMARY OF RATIOS AND FACTORS\*

UNIT	CLASS: AG 101		CLASS: COM 201		CLASS: IND 301		CLASS: RES 401		CLASS: TC 501*		CLASS: DEV 601*		CLASS: PERSONAL		UNIT
	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	
BAY MILLS BRUCE	NC	NC	49.85%	1.00000	0.00%	0.00000	49.81%	1.00000	NC	NC	NC	NC	50.00%	1.00000	BAY MILLS BRUCE
	49.56%	1.00000	49.61%	1.00000	0.00%	0.00000	49.46%	1.00000	NC	NC	NC	NC	50.00%	1.00000	
CHIPPEWA DAFTER	NC	NC	49.16%	1.00000	0.00%	0.00000	49.63%	1.00000	NC	NC	NC	NC	50.00%	1.00000	CHIPPEWA DAFTER
	49.62%	1.00000	49.85%	1.00000	49.72%	1.00000	49.16%	1.00000	NC	NC	NC	NC	50.00%	1.00000	
DETOUR DRUMMOND ISLAND	NC	NC	49.93%	1.00000	49.40%	1.00000	49.66%	1.00000	NC	NC	NC	NC	50.00%	1.00000	DETOUR DRUMMOND ISLAND
	NC	NC	49.41%	1.00000	49.31%	1.00000	49.77%	1.00000	NC	NC	NC	NC	50.00%	1.00000	
HULBERT KINROSS	NC	NC	49.94%	1.00000	0.00% NA		49.90%	1.00000	NC	NC	NC	NC	50.00%	1.00000	HULBERT KINROSS
	49.44%	1.00000	49.76%	1.00000	49.67%	1.00000	49.74%	1.00000	NC	NC	NC	NC	50.00%	1.00000	
PICKFORD RABER	49.95%	1.00000	49.78%	1.00000	0.00%	0.00000	49.42%	1.00000	NC	NC	NC	NC	50.00%	1.00000	PICKFORD RABER
	49.42%	1.00000	49.69%	1.00000	0.00%	0.00000	49.20%	1.00000	NC	NC	NC	NC	50.00%	1.00000	
RUDYARD SOO	49.76%	1.00000	49.79%	1.00000	0.00%	0.00000	49.70%	1.00000	NC	NC	NC	NC	50.00%	1.00000	RUDYARD SOO
	49.59%	1.00000	49.72%	1.00000	49.72%	1.00000	49.80%	1.00000	NC	NC	NC	NC	50.00%	1.00000	
SUGAR ISLAND SUPERIOR	NC	NC	49.72%	1.00000	0.00%	0.00000	49.32%	1.00000	NC	NC	NC	NC	50.00%	1.00000	SUGAR ISLAND SUPERIOR
	49.86%	1.00000	49.90%	1.00000	0.00%	0.00000	49.76%	1.00000	NC	NC	NC	NC	50.00%	1.00000	
TROUT LAKE WHITEFISH	NC	NC	49.75%	1.00000	0.00% NC		49.93%	1.00000	NC	NC	NC	NC	50.00%	1.00000	TROUT LAKE WHITEFISH
	NC	NC	49.95%	1.00000	0.00%	NC	49.67%	1.00000	NC	NC	NC	NC	50.00%	1.00000	
CITY OF S S MARIE	NC	NC	49.43%	1.00000	49.46%	1.00000	49.81%	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)



YEAR: 2021

**CHIPPEWA COUNTY TOTAL VALUATIONS**

NUMBER OF PARCELS	REAL PROPERTY TOTALS	CLASS NUMBER	EQUALIZED VALUES	TRUE CASH VALUE	% OF TOTAL
1,085	AGRICULTURAL	101	48,155,000	96,912,787	3.43%
1,287	COMMERCIAL	201	201,551,950	406,920,642	14.42%
141	INDUSTRIAL	301	26,680,900	53,890,394	1.91%
27,187	RESIDENTIAL	401	1,125,008,450	2,264,924,332	80.24%
0	TIMBER CUT-OVER	501	0	0	0.00%
0	DEVELOPMENTAL	601	0	0	0.00%
<b>29,700</b>	<b>TOTAL REAL</b>		<b>1,401,396,300</b>	<b>2,822,648,155</b>	<b>100.00%</b>

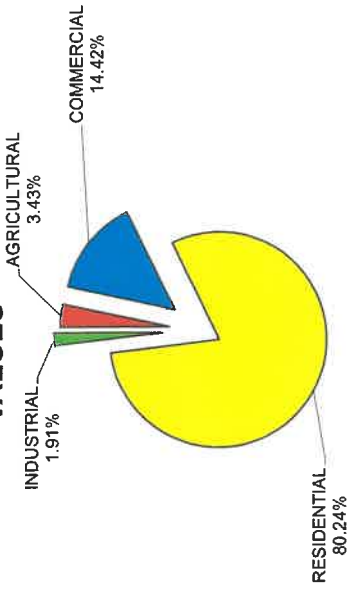
REAL PERCENT OF COUNTY TOTAL: 94.59%

NUMBER OF PARCELS	PERSONAL PROPERTY TOTALS	CLASS NUMBER	EQUALIZED VALUES	TRUE CASH VALUE	% OF TOTAL
0	AGRICULTURAL	151	0	0	0.00%
1053	COMMERCIAL	251	20,691,500	41,383,000	25.79%
28	INDUSTRIAL	351	7,336,400	14,672,800	9.15%
0	RESIDENTIAL	451	0	0	0.00%
56	UTILITY	551	52,193,700	104,387,400	65.06%
<b>1,137</b>	<b>TOTAL PERSONAL</b>		<b>80,221,600</b>	<b>160,443,200</b>	<b>100.00%</b>

PERSONAL PERCENT OF COUNTY TOTAL: 5.41%

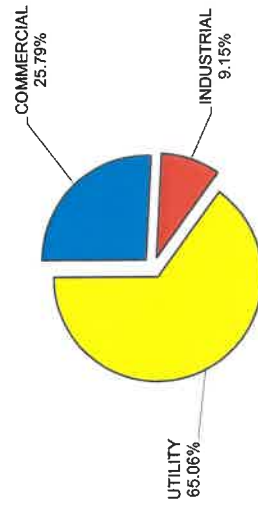
<b>30,837</b>	<b>GRAND TOTALS:</b>		<b>1,481,617,900</b>	<b>2,983,091,355</b>	<b>100.00%</b>
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### DISTRIBUTION OF 2021 REAL EQUALIZED VALUES



■ AGRICULTURAL ■ COMMERCIAL ■ RESIDENTIAL ■ INDUSTRIAL

### DISTRIBUTION OF 2021 PERSONAL EQUALIZED VALUES



■ COMMERCIAL ■ INDUSTRIAL ■ UTILITY

YEAR: 2021

CHIPPEWA COUNTY EQUALIZATION REPORT  
SCHOOL DISTRICT EQUALIZED VALUES BY TOWNSHIP

TOWNSHIP OR CITY	BRIMLEY AREA DIST 17 140	DETOUR AREA DIST 17 050	PICKFORD DIST 17 090	LES CHENEAUX DIST 49 040	RUDYARD DIST 17 110	SAULT AREA DIST 17 010	TAHQUAMENON DIST 48 040	WHITEFISH DIST 17 160	TOTALS	TOWNSHIP OR CITY
BAY MILLS BRUCE	70,620,000		2,384,000			92,981,300			70,620,000 95,365,300	BAY MILLS BRUCE
CHIPPEWA DAFTER	11,988,400 11,596,300				8,379,600	29,433,600			11,988,400 49,409,500	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		80,655,900 168,356,000							80,655,900 168,356,000	DETOUR DRUMMOND ISL
HULBERT KINROSS					58,247,200		15,524,700		15,524,700 58,247,200	HULBERT KINROSS
PICKFORD RABER			73,155,300 20,170,400	119,700					73,155,300 41,091,050	PICKFORD RABER
RUDYARD SOO					56,553,700	135,181,700			56,553,700 135,181,700	RUDYARD SOO
SUGAR ISL SUPERIOR						54,493,800			54,493,800 61,037,100	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					36,859,800			95,346,100	36,859,800 95,346,100	TROUT LAKE WHITEFISH
TOTAL TWPS	155,241,800	269,812,850	95,709,700	119,700	160,040,300	312,090,400	15,524,700	95,346,100	1,103,885,550	TOTAL TWPS
CITY OF SOO						370,746,400			370,746,400	CITY OF SOO
<b>GRAND TOTALS</b>	<b>155,241,800</b>	<b>269,812,850</b>	<b>95,709,700</b>	<b>119,700</b>	<b>160,040,300</b>	<b>682,836,800</b>	<b>15,524,700</b>	<b>95,346,100</b>	<b>1,474,631,950</b>	<b>GRAND TOTALS</b>

TOTALS SHOWN ABOVE ARE CHIPPEWA COUNTY VALUES ONLY

June 1, 2021  
*Sharon H. Kennedy*  
SHARON H. KENNEDY, EQUALIZATION DIRECTOR

CERTIFIED

YEAR: 2021

FINAL

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

TOWNSHIP OR CITY	BRIMLEY AREA DIST 17 140	DETOUR AREA DIST 17 050	PICKFORD DIST 17 090	LES CHENEAUX DIST 49 040	RUDYARD DIST 17 110	SAULT AREA DIST 17 010	TAHQUAMENON DIST 48 040	WHITEFISH DIST 17 160	TOTALS	TOWNSHIP OR CITY
BAY MILLS BRUCE	60,133,371		2,113,240			78,426,338			60,133,371 80,539,578	BAY MILLS BRUCE
CHIPPEWA DAFTER	10,682,421 9,726,084				6,784,416	26,575,070			10,682,421 43,085,570	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		61,101,292 127,410,685							61,101,292 127,410,685	DETOUR DRUMMOND ISL
HULBERT KINROSS					51,456,922		11,393,367		11,393,367 51,456,922	HULBERT KINROSS
PICKFORD RABER		16,313,145	62,292,086 14,960,098	91,414					62,292,086 31,364,657	PICKFORD RABER
RUDYARD SOO					46,859,803	125,543,001			46,859,803 125,543,001	RUDYARD SOO
SUGAR ISL SUPERIOR	50,086,039					45,349,542			45,349,542 50,086,039	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					32,128,211			74,645,146	32,128,211 74,645,146	TROUT LAKE WHITEFISH
TOTAL TWP	130,627,915	204,825,122	79,365,424	91,414	137,229,352	275,893,951	11,393,367	74,645,146	914,071,691	TOTAL TWP
CITY OF SOO						290,903,731			290,903,731	CITY OF SOO
<b>GRAND TOTALS</b>	<b>130,627,915</b>	<b>204,825,122</b>	<b>79,365,424</b>	<b>91,414</b>	<b>137,229,352</b>	<b>566,797,682</b>	<b>11,393,367</b>	<b>74,645,146</b>	<b>1,204,975,422</b>	<b>GRAND TOTALS</b>

CERTIFIED

May 26, 2020

  
SHARON H. KENNEDY, EQUALIZATION DIRECTOR

**YEAR: 2021      FINAL**  
**CHIPPEWA COUNTY EQUALIZATION REPORT**  
**SCHOOL DISTRICT TAXABLE VALUES**

STATE SCHOOL CODE	SCHOOL DISTRICT	2020	2021	AMOUNT OF INCREASE OR (DECREASE)	PERCENT CHANGE
17140	BRIMLEY AREA	128,399,578	130,627,915	2,228,337	1.74%
17050	DETOUR AREA	198,257,461	204,825,122	6,567,661	3.31%
17090	PICKFORD AREA *	74,534,747	79,365,424	4,830,677	6.48%
17110	RUDYARD AREA	133,153,247	137,229,352	4,076,105	3.06%
17010	SAULT AREA	562,574,550	566,797,682	4,223,132	0.75%
48040	TAHQAMENON *	11,256,379	11,393,367	136,988	1.22%
17160	WHITEFISH	70,776,499	74,645,146	3,868,647	5.47%
49040	LES CHENEAUX *	90,153	91,414	1,261	1.40%
17000	EASTERN U P ISD *	1,179,042,614	1,204,975,422	25,932,808	2.20%

\*THESE SCHOOL DISTRICTS ALSO SERVICE NEIGHBORING COUNTIES.  
 THE TAXABLE VALUES REPORTED ABOVE ARE CHIPPEWA COUNTY TOTALS ONLY

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

TOWNSHIP OR CITY	BRIMLEY AREA DIST 17 140	DETOUR AREA DIST 17 050	PICKFORD DIST 17 090	LES CHENEAUX DIST 49 040	RUDYARD DIST 17 110	SAULT AREA DIST 17 010	TAHQJAMENON DIST 48 040	WHITEFISH DIST 17 160	TOTALS	TOWNSHIP OR CITY
BAY MILLS BRUCE	67,456					1,015,417			67,456 1,015,417	BAY MILLS BRUCE
CHIPPEWA DAFTER	277,542				11,743				277,542 11,743	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		1,005,182 3,701,675							1,005,182 3,701,675	DETOUR DRUMMOND ISL
HULBERT KINROSS					55,968		1,005,072		1,005,072 55,968	HULBERT KINROSS
PICKFORD RABER		3,667,024	360,935 1,498,534						360,935 5,165,558	PICKFORD RABER
RUDYARD SOO					48,168	27,540			48,168 27,540	RUDYARD SOO
SUGAR ISL SUPERIOR	19,904								0 19,904	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					7,038			6,120,534	7,038 6,120,534	TROUT LAKE WHITEFISH
TOTAL TWPS	364,902	8,373,881	1,859,469	0	122,917	1,042,957	1,005,072	6,120,534	18,889,732	TOTAL TWPS
CITY OF SOO						14,682			14,682	CITY OF SOO
GRAND TOTALS	364,902	8,373,881	1,859,469	0	122,917	1,057,639	1,005,072	6,120,534	18,904,414	GRAND TOTALS

BALANCES TO DNR LIST

CERTIFIED

  
SHARON H KENNEDY, EQUALIZATION DIRECTOR

LUCE, MACKINAC & SCHOOLCRAFT  
EQUALIZATION DIRECTORS

TAXING UNITS IN COUNTY  
CHIPPEWA COUNTY TREASURER

CODE NUMBER	TAXING UNIT	2020 TAXABLE VALUE	2021 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	59,186,457	60,133,371	112,349	553,190	1.0000	1.0000	1.00000
17-002	BRUCE	78,692,349	80,539,578	243,809	770,385	0.9972	0.9834	1.00000
17-003	CHIPPEWA	10,419,531	10,682,421	47,975	182,600	1.0000	0.9878	1.00000
17-004	DAFTER	43,931,939	43,085,570	202,047	45,500	1.0000	1.0160	1.00000
17-005	DETOUR	58,912,831	61,101,292	449,059	1,220,679	0.9900	0.9763	1.00000
17-006	DRUMMOND ISL	122,947,998	127,410,685	551,495	2,610,007	0.9945	0.9807	1.00000
17-007	HULBERT	11,256,379	11,393,367	97,426	57,500	0.9982	0.9844	1.00000
17-008	KINROSS	49,818,040	51,456,922	315,440	1,299,100	1.0000	0.9869	1.00000
17-009	PICKFORD	56,951,005	62,292,086	295,562	4,100,700	0.9872	0.9736	1.00000
17-010	RABER	31,890,409	31,364,657	197,099	239,700	1.0000	1.0183	1.00000
17-011	RUDYARD	45,669,877	46,859,803	115,509	838,800	1.0000	0.9899	1.00000
17-012	SOO	124,717,082	125,543,001	2,025,269	2,317,048	1.0000	0.9957	1.00000
17-013	SUGAR ISLAND	44,084,304	45,349,542	166,768	925,137	1.0000	0.9886	1.00000
17-014	SUPERIOR	49,115,519	50,086,039	1,183,237	1,472,450	0.9998	0.9860	1.00000
17-015	TROUT LAKE	30,349,611	32,128,211	83,178	148,700	0.9597	0.9464	1.00000
17-016	WHITEFISH	70,776,499	74,645,146	78,558	1,566,660	0.9810	0.9674	1.00000
<b>CITIES &amp; VILLAGES:</b>								
17-041	DETOUR VLG*	19,484,457	20,147,688	172,807	232,424	0.9833	0.9697	N/A
17-051	CITY OF SOO	290,322,784	290,903,731	3,203,198	3,873,900	1.0000	1.0003	1.00000
<b>COUNTY:</b>								
17-000	CHIPPEWA CO.	1,179,042,614	1,204,975,422	9,367,978	22,222,056	1.0000	0.9889	N/A

**\*\*\*SCHOOL DISTRICT INFO & FRACTIONS RE: PARCELS NOT RECEIVING EXEMPTION FROM SOME SCHOOL OPERATING TAX I.E., NON-PRE, NON QUAL AG, NON QUAL FOREST, NON-COMMERCIAL PERSONAL, & NON-INDUSTRIAL PERSONAL**

	PREV TAXABLE	CURR TAXABLE	LOSSES	ADDITIONS	HEADLEE	BTRF
17010 SAULT	231,840,036	234,192,136	1,631,663	4,481,856	1.0000	1.0022
17050 DETOUR	128,075,556	132,882,870	363,258	2,476,824	0.9931	0.9793
17090 PICKFORD***	35,847,242	36,609,547	132,845	286,919	0.9970	0.9833
17110 RUDYARD***	64,056,198	66,975,020	28,373	1,188,700	0.9869	0.9733
17140 BRIMLEY	66,681,040	67,982,910	865,909	1,343,590	1.0000	0.9876
17160 WHITEFISH	52,615,361	55,392,687	33,528	841,960	0.9774	0.9639
48040 TAHQUAMENON***	177,820,668	180,502,970	282,566	2,203,553	1.0000	0.9957
49040 LES CHENEAX***	146,254,519	150,230,899	205,703	1,710,300	0.9971	0.9834

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

	PREV TAXABLE	CURR TAXABLE	LOSSES	ADDITIONS	HEADLEE	BTRF
17010 SAULT	562,574,550	566,797,682	5,637,228	7,928,870	1.0000	0.9965
17050 DETOUR	198,259,354	204,825,122	1,148,072	3,979,786	0.9951	0.9814
17090 PICKFORD**	90,846,093	96,176,256	545,996	4,547,056	0.9993	0.9855
17110 RUDYARD**	138,430,641	142,544,725	680,511	2,353,000	0.9963	0.9826
17140 BRIMLEY	128,399,578	130,627,915	1,343,840	2,210,640	1.0000	0.9894
17160 WHITEFISH	70,776,499	74,645,146	78,558	1,566,660	0.9810	0.9674
48040 TAHQUAMENON**	294,906,189	298,263,576	3,051,859	3,250,552	1.0000	0.9893
49040 LES CHENEAX***	220,661,544	225,475,806	11,671,407	2,688,200	0.9512	0.9381
17000 EUP ISD ***	2,466,427,866	2,510,748,667	31,483,482	46,651,161	1.0000	0.9882
SUPERIOR DISTRICT LIBRARY****	1,329,745,511	1,346,795,612	23,083,239	27,969,291	1.0000	0.9908

\*DETOUR VILLAGE FIGURES ARE ALSO INCLUDED IN DETOUR TOWNSHIP'S FIGURES  
**\*\*THESE ARE INTERCOUNTY TAXING AUTHORITIES WHICH EXTEND INTO ONE OR MORE COUNTIES;  
 FIGURES SHOWN INCLUDE OTHER COUNTIES' TOTALS**  
 \*\*\*EUP ISD COVERS ALL OF CHIPPEWA, LUCE, & MACKINAC, TOGETHER WITH THE TAHQUAMENON AREA SCHOOL DISTRICT IN SCHOOLCRAFT COUNTY \*\*\*\*\*SUPERIOR DISTRICT LIBRARY IS AN INTERCOUNTY TAXING AUTHORITY: IT INCLUDES SAULT, PICKFORD, RUDYARD, BRIMLEY, ENGADINE, LES CHENEAX & ST IGNACE SCHOOL DISTRICTS IN BOTH CHIPPEWA & MACKINAC COUNTIES  
 CERTIFIED BY:

*Sharon H. Kennedy*  
 SHARON H. KENNEDY, CHIPPEWA COUNTY EQUALIZATION DIRECTOR [skennedy@chippewacountymi.gov](mailto:skennedy@chippewacountymi.gov)

YEAR: 2021

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

TAXABLE VALUES SHOWN ARE **FINAL**

**EQUALIZED VALUES: REAL PROPERTY**

UNIT NAME	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TC & DEVEL	TOTAL REAL VALUES
BAY MILLS	0	356,200	0	68,782,100	0	69,138,300
BRUCE	14,691,700	2,975,700	0	77,945,000	0	95,612,400
CHIPPEWA	0	940,200	0	8,696,200	0	9,636,400
DAFTER	6,095,200	4,346,200	1,059,100	31,307,300	0	42,807,800
DETOUR	0	2,425,200	1,272,000	74,087,300	0	77,784,500
DRUMMOND ISL	0	9,001,500	2,144,400	154,270,900	0	165,416,800
HULBERT	0	542,900	0	13,795,600	0	14,338,500
KINROSS	845,000	5,772,200	3,204,600	43,759,600	0	53,581,400
PICKFORD	8,773,200	3,485,000	0	52,148,900	0	64,407,100
RABER	2,515,100	1,665,400	0	39,524,100	0	43,704,600
RUDYARD	9,883,800	3,298,800	0	36,491,800	0	49,674,400
SOO	2,632,800	17,419,800	2,835,300	106,126,900	0	129,014,800
SUGAR ISLAND	0	751,100	0	52,775,600	0	53,526,700
SUPERIOR	2,718,200	9,304,900	0	45,045,400	0	57,068,500
TROUT LAKE	0	1,650,300	0	31,877,300	0	33,527,600
WHITEFISH	0	4,176,800	0	89,689,100	0	93,865,900
CITY OF SAULT	0	133,439,750	16,165,500	198,685,350	0	348,290,600
TOTALS:	48,155,000	201,551,950	26,680,900	1,125,008,450	0	1,401,396,300

**EQUALIZED VALUES: PERSONAL PROPERTY:**

COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY	PERSONAL	TOTAL PERSONAL	GRAND TOTALS
238,100	0	0	1,243,600	1,481,700	1,481,700	70,620,000
74,200	0	0	2,630,100	2,704,300	2,704,300	98,316,700
113,200	0	0	2,238,800	2,352,000	2,352,000	11,988,400
882,300	225,800	0	5,532,200	6,640,300	6,640,300	49,448,100
197,400	0	0	2,674,000	2,871,400	2,871,400	80,665,900
901,000	245,300	0	1,792,900	2,939,200	2,939,200	168,356,000
0	0	0	1,186,200	1,186,200	1,186,200	15,524,700
1,035,700	958,800	0	2,671,300	4,665,800	4,665,800	58,247,200
459,700	3,686,200	0	4,602,300	8,748,200	8,748,200	73,155,300
219,800	0	0	1,162,600	1,382,400	1,382,400	45,087,000
446,600	0	0	6,432,700	6,879,300	6,879,300	56,553,700
2,507,400	429,500	0	3,230,000	6,166,900	6,166,900	135,181,700
21,900	0	0	945,200	967,100	967,100	54,493,800
780,900	0	0	3,187,700	3,968,600	3,968,600	61,037,100
229,100	0	0	3,103,100	3,332,200	3,332,200	36,859,800
323,600	0	0	1,156,600	1,480,200	1,480,200	95,348,100
12,260,600	1,790,800	0	8,404,400	22,455,800	22,455,800	370,746,400
20,691,500	7,336,400	0	52,193,700	80,221,600	80,221,600	1,481,617,900

**TAXABLE VALUES: REAL PROPERTY:**

UNIT NAME	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TC & DEVEL	TOTAL REAL VALUES
BAY MILLS	0	350,804	0	58,300,867	0	58,651,671
BRUCE	10,777,234	2,457,522	0	64,600,522	0	77,835,278
CHIPPEWA	0	871,310	0	7,459,111	0	8,330,421
DAFTER	3,868,083	3,825,915	973,826	27,777,446	0	36,445,270
DETOUR	0	1,958,816	1,248,878	55,022,198	0	58,229,892
DRUMMOND ISL	0	6,004,551	1,750,867	116,716,067	0	124,471,485
HULBERT	0	414,768	0	9,792,399	0	10,207,167
KINROSS	431,039	5,298,865	2,792,405	38,268,813	0	46,791,122
PICKFORD	6,630,284	3,076,257	0	43,837,345	0	53,543,886
RABER	1,750,280	1,221,656	0	27,010,321	0	29,982,257
RUDYARD	7,238,629	2,866,545	0	29,875,329	0	39,980,503
SOO	1,938,675	16,566,800	1,975,235	98,895,391	0	119,376,101
SUGAR ISLAND	0	584,429	0	43,798,013	0	44,382,442
SUPERIOR	1,831,067	8,780,370	0	35,506,002	0	46,117,439
TROUT LAKE	0	1,467,630	0	27,328,381	0	28,796,011
WHITEFISH	0	3,796,992	0	69,367,954	0	73,164,946
CITY OF SAULT	0	83,109,859	14,416,478	170,922,594	0	268,447,931
TOTALS:	34,465,291	142,652,089	23,157,689	924,478,753	0	1,124,753,822

**TAXABLE VALUES: PERSONAL PROPERTY:**

COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY	PERSONAL	TOTAL PERSONAL	GRAND TOTALS
238,100	0	0	1,243,600	1,481,700	1,481,700	60,133,371
74,200	0	0	2,630,100	2,704,300	2,704,300	80,539,578
113,200	0	0	2,238,800	2,352,000	2,352,000	10,682,421
882,300	225,800	0	5,532,200	6,640,300	6,640,300	43,085,570
197,400	0	0	2,674,000	2,871,400	2,871,400	61,101,292
901,000	245,300	0	1,792,900	2,939,200	2,939,200	127,410,685
0	0	0	1,186,200	1,186,200	1,186,200	11,393,367
1,035,700	958,800	0	2,671,300	4,665,800	4,665,800	51,456,922
459,700	3,686,200	0	4,602,300	8,748,200	8,748,200	62,292,086
219,800	0	0	1,162,600	1,382,400	1,382,400	31,364,657
446,600	0	0	6,432,700	6,879,300	6,879,300	46,859,803
2,507,400	429,500	0	3,230,000	6,166,900	6,166,900	125,543,001
21,900	0	0	945,200	967,100	967,100	45,349,542
780,900	0	0	3,187,700	3,968,600	3,968,600	50,086,039
229,100	0	0	3,103,100	3,332,200	3,332,200	32,128,211
323,600	0	0	1,156,600	1,480,200	1,480,200	74,645,146
12,260,600	1,790,800	0	8,404,400	22,455,800	22,455,800	290,903,731
20,691,500	7,336,400	0	52,193,700	80,221,600	80,221,600	1,204,975,422



YEAR: 2021

FINAL  
6/16/2021

## CHIPPEWA COUNTY EQUALIZATION REPORT

## COMPARISON OF EQUALIZED AND TAXABLE VALUES

## EQUALIZED VALUES

## TAXABLE VALUES

TOWNSHIP/CITY	2020 EQUALIZED VALUES	2021 EQUALIZED VALUES	DOLLAR CHANGE EQUALIZED	PERCENT CHANGE EQUALIZED	2020 TAXABLE VALUES	2021 TAXABLE VALUES	DOLLAR CHANGE TAXABLE	PERCENT CHANGE TAXABLE	TOWNSHIP/CITY
BAY MILLS	70,622,400	70,620,000	-2,400	0.00%	59,186,457	60,133,371	946,914	1.60%	BAY MILLS
BRUCE	95,365,300	98,316,700	2,951,400	3.09%	78,692,349	80,539,578	1,847,229	2.35%	BRUCE
CHIPPEWA	11,742,600	11,988,400	245,800	2.09%	10,419,531	10,682,421	262,890	2.52%	CHIPPEWA
DAFTER	49,409,500	49,448,100	38,600	0.08%	43,931,939	43,085,570	-846,369	-1.93%	DAFTER
DETOUR	75,939,100	80,655,900	4,716,800	6.21%	58,912,831	61,101,292	2,188,461	3.71%	DETOUR
DRUMMOND ISLAND	158,136,300	168,356,000	10,219,700	6.46%	122,947,998	127,410,685	4,462,687	3.63%	DRUMMOND ISLAND
HULBERT	15,039,600	15,524,700	485,100	3.23%	11,256,379	11,393,367	136,988	1.22%	HULBERT
KINROSS	55,183,800	58,247,200	3,063,400	5.55%	49,818,040	51,456,922	1,638,882	3.29%	KINROSS
PICKFORD	68,973,000	73,155,300	4,182,300	6.06%	56,951,005	62,292,086	5,341,081	9.38%	PICKFORD
RABER	41,091,050	45,087,000	3,995,950	9.72%	31,890,409	31,364,657	-525,752	-1.65%	RABER
RUDYARD	54,191,500	56,553,700	2,362,200	4.36%	45,669,877	46,859,803	1,189,926	2.61%	RUDYARD
SOO	136,034,000	135,181,700	-852,300	-0.63%	124,717,082	125,543,001	825,919	0.66%	SOO
SUGAR ISLAND	54,155,500	54,493,800	338,300	0.62%	44,084,304	45,349,542	1,265,238	2.87%	SUGAR ISLAND
SUPERIOR	56,378,140	61,037,100	4,658,960	8.26%	49,115,519	50,086,039	970,520	1.98%	SUPERIOR
TROUT LAKE	35,278,000	36,859,800	1,581,800	4.48%	30,349,611	32,128,211	1,778,600	5.86%	TROUT LAKE
WHITEFISH	93,501,150	95,346,100	1,844,950	1.97%	70,776,499	74,645,146	3,868,647	5.47%	WHITEFISH
TOTAL TOWNSHIPS	1,071,040,940	1,110,871,500	39,830,560	3.72%	888,719,830	914,071,691	25,351,861	2.85%	TOTAL TOWNSHIPS
CITY OF S S MARIE	352,777,200	370,746,400	17,969,200	5.09%	290,322,784	290,903,731	580,947	0.20%	CITY OF S S MARIE
GRAND TOTAL	1,423,818,140	1,481,617,900	57,799,760	4.06%	1,179,042,614	1,204,975,422	25,932,808	2.20%	GRAND TOTAL

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT  
 DETAIL OF TAXABLE VALUE CHANGES  
 HEADLEE ANALYSIS

COUNTY: CHIPPEWA  
 YEAR: 2021  
 DATE: 30-May-21  
 FORM: FINAL TAXABLE VALUE ANALYSIS  
 CPI: 1.014

CODE NUMBER	TAXING UNIT	2020 TAXABLE VALUE	2021 TAXABLE VALUE	LOSSES TAXABLE VALUE	ADDITIONS TAXABLE VALUE	DIFFERENCE PREV TV & CURR TV	PERCENT CHANGE TV/PREV TV	NET ADDITIONS	2021 EQUALIZED VALUE	RATIO TV/EQ	CODE NUMBER UNIT
<b>TOWNSHIPS:</b>											
17-001	BAY MILLS	59,186,457	60,133,371	112,349	553,190	946,914	1.60%	440,841	68,904,800	87.27%	17-001
17-002	BRUCE	78,692,349	80,539,578	243,809	770,385	1,847,229	2.35%	526,576	88,785,700	90.71%	17-002
17-003	CHIPPEWA	10,419,531	10,682,421	47,975	182,600	262,890	2.52%	134,625	11,857,800	90.09%	17-003
17-004	DAFTER	43,931,939	43,085,570	202,047	45,500	-846,369	-1.93%	-156,547	45,498,500	94.70%	17-004
17-005	DETOUR	58,912,831	61,101,292	449,059	1,220,679	2,188,461	3.71%	771,620	65,533,600	93.24%	17-005
17-006	DRUMMOND ISL	122,947,998	127,410,685	551,495	2,610,007	4,462,687	3.63%	2,058,512	156,373,300	81.48%	17-006
17-007	HULBERT	11,256,379	11,393,367	97,426	57,500	136,988	1.22%	-39,926	14,325,619	79.53%	17-007
17-008	KINROSS*	49,818,040	51,456,922	315,440	1,299,100	1,638,882	3.29%	983,660	52,814,900	97.43%	17-008
17-009	PICKFORD	56,951,005	62,292,086	295,562	4,100,700	5,341,081	9.38%	3,805,138	61,734,700	100.90%	17-009
17-010	RABER	31,890,409	31,364,657	197,099	239,700	-525,752	-1.65%	42,601	41,779,600	75.07%	17-010
17-011	RUDYARD	45,669,877	46,859,803	115,509	838,800	1,189,926	2.61%	723,291	49,295,200	95.06%	17-011
17-012	SOO	124,717,082	125,543,001	2,025,269	2,317,048	825,919	0.66%	291,779	129,307,500	97.09%	17-012
17-013	SUGAR ISLAND	44,084,304	45,349,542	166,768	925,137	1,265,238	2.87%	758,369	53,378,700	84.96%	17-013
17-014	SUPERIOR	49,115,519	50,086,039	1,183,237	1,472,450	970,520	1.98%	289,213	55,404,600	90.40%	17-014
17-015	TROUT LAKE	30,349,611	32,128,211	83,178	148,700	1,778,600	5.86%	65,522	34,769,500	92.40%	17-015
17-016	WHITEFISH	70,776,499	74,645,146	78,558	1,566,660	3,868,647	5.47%	1,488,102	92,170,000	80.99%	17-016
<b>CITIES &amp; VILLAGES:</b>											
17-041	DETOUR VLG*	19,484,457	20,147,688	172,807	232,424	663,231	3.40%	59,617	21,379,100	94.24%	17-041
17-051	CITY OF SOO	285,414,225	290,903,731	3,203,198	3,873,900	5,489,506	1.92%	670,702	313,627,200	92.75%	17-051
<b>COUNTY:</b>											
17-000	CHIPPEWA CO.	1,174,134,055	1,204,975,422	9,367,978	22,222,056	30,841,367	2.63%	12,854,078	1,335,561,219	90.22%	17-000

TAXABLE/  
 EQUALIZED  
 VALUE  
 MULTIPLIER

1.11

YEAR: 2021

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY EQUALIZED VALUES

TOWNSHIP/CITY	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	TOWNSHIP/CITY
BAY MILLS BRUCE	70,327,200 86,117,600	68,154,200 86,782,400	68,241,600 88,860,200	67,896,400 89,281,400	68,321,600 89,789,700	68,904,800 88,785,700	68,775,100 88,403,600	68,602,000 90,645,200	70,622,400 95,365,300	70,620,000 98,316,700	BAY MILLS BRUCE
CHIPPEWA DAFTER	10,809,000 42,801,400	11,981,400 44,265,200	12,162,600 44,867,000	12,189,800 44,806,300	12,373,100 45,765,400	11,857,800 45,498,500	11,631,900 45,593,900	11,536,200 46,297,900	11,742,800 49,409,500	11,988,400 49,448,100	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	71,128,400 162,030,800	69,586,600 158,373,400	68,554,200 157,849,700	65,480,500 157,341,600	63,988,500 157,055,600	65,533,600 156,373,300	66,037,900 152,115,000	71,540,100 150,093,200	75,939,100 158,136,300	80,655,900 168,356,000	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	13,539,500 50,850,200	14,431,500 51,465,900	14,457,800 51,355,000	14,323,400 51,780,700	13,867,600 51,489,400	14,325,619 52,814,900	14,720,100 53,968,200	15,114,600 52,985,200	15,039,600 55,183,800	15,524,700 56,247,200	HULBERT KINROSS
PICKFORD RABER	59,355,500 40,659,100	59,537,050 40,088,800	58,512,050 39,951,100	57,351,040 41,675,400	59,906,200 41,346,400	61,734,700 41,779,600	64,608,400 40,943,800	67,388,800 39,257,500	68,973,000 41,091,050	73,155,300 45,087,000	PICKFORD RABER
RUDYARD SOO	51,850,250 120,889,900	50,928,200 123,785,900	49,828,150 122,395,700	50,484,000 125,192,800	50,002,100 128,270,500	49,295,200 129,307,500	50,025,600 131,620,600	52,962,000 135,012,200	54,191,500 136,034,000	56,553,700 135,181,700	RUDYARD SOO
SUGAR ISLAND SUPERIOR	54,808,000 52,538,370	55,234,600 54,986,870	54,090,000 54,879,270	54,789,800 54,541,482	53,886,551 55,797,000	53,378,700 55,404,600	53,184,100 57,448,300	53,093,800 55,898,475	54,155,500 56,378,140	54,493,800 61,037,100	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	34,796,100 102,909,550	34,414,800 96,183,850	35,360,300 96,071,350	35,519,000 94,528,182	34,847,900 92,548,325	34,769,500 92,170,000	34,230,000 91,422,600	36,531,600 87,900,500	35,278,000 93,501,150	36,859,800 95,346,100	TROUT LAKE WHITEFISH
CITY OF S S MARIE	301,753,651	306,253,300	312,850,600	314,845,800	313,768,600	313,627,200	320,509,000	331,869,300	352,777,200	370,746,400	CITY OF S S MARIE
<b>GRAND TOTALS</b>	1,327,164,521	1,326,453,970	1,330,106,620	1,332,027,604	1,333,014,476	1,335,561,219	1,347,238,100	1,366,728,575	1,423,818,140	1,481,617,900	<b>GRAND TOTALS</b>
<b>DOLLAR CHANGE EACH YEAR</b>	-38,123,223	-710,551	3,652,650	1,920,984	986,872	2,546,743	11,676,881	19,490,475	57,089,565	57,799,760	<b>DOLLAR CHANGE EACH YEAR</b>
<b>PERCENT CHANGE EACH YEAR</b>	-2.79%	-0.05%	0.28%	0.14%	0.07%	0.19%	0.87%	1.45%	4.18%	4.06%	<b>PERCENT CHANGE EACH YEAR</b>

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: \$11,633,016      AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 0.84%

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YEAR: 2021

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY TAXABLE VALUES

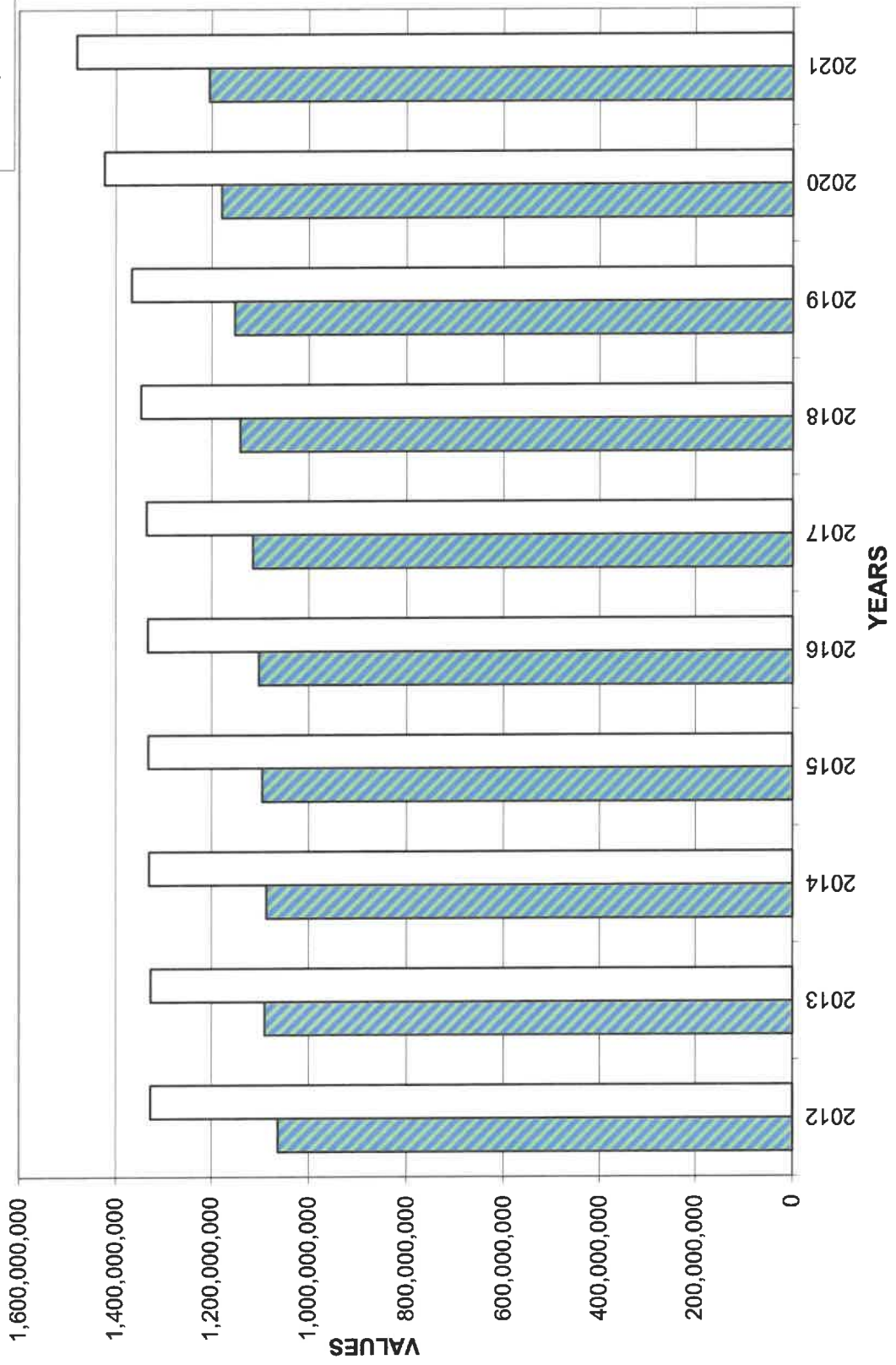
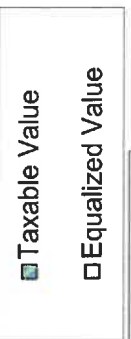
FINAL

TOWNSHIP/CITY	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	TOWNSHIP/CITY
BAY MILLS BRUCE	51,529,418 66,457,957	52,737,303 68,333,240	53,611,672 70,649,986	54,210,944 70,874,810	55,018,279 71,876,758	55,336,603 72,405,142	56,328,431 74,129,120	57,800,807 75,460,001	59,186,457 78,692,349	60,133,371 80,539,578	BAY MILLS BRUCE
CHIPPEWA DAFTER	8,617,432 35,983,953	9,917,442 38,180,831	10,176,552 38,397,891	10,280,819 38,838,838	10,504,424 39,575,768	10,298,850 40,071,239	10,044,083 40,633,010	10,114,766 41,573,282	10,419,531 43,931,939	10,682,421 43,085,570	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	51,241,673 113,115,498	52,214,969 115,122,175	52,607,016 116,677,098	52,377,050 118,217,477	52,733,898 119,371,686	53,691,032 121,228,327	55,108,215 122,491,679	56,022,819 122,534,314	56,912,831 122,947,998	61,101,282 127,410,685	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	8,800,053 43,994,546	9,877,334 45,295,632	10,097,209 45,236,410	10,206,211 46,371,043	10,295,274 46,295,408	10,421,671 46,606,270	10,935,240 47,857,478	11,170,770 48,486,866	11,256,379 49,818,040	11,393,367 51,456,922	HULBERT KINROSS
PICKFORD RABER	46,275,867 31,381,914	47,329,956 31,664,520	47,696,521 31,882,139	47,676,800 32,434,439	49,380,010 32,700,654	50,914,131 33,189,967	53,705,309 33,703,021	55,410,345 31,480,889	56,951,005 31,890,409	62,292,086 31,364,657	PICKFORD RABER
RUDYARD SOO	38,857,436 106,159,187	39,876,400 109,500,583	40,126,026 109,034,143	41,487,919 112,329,651	41,715,124 115,254,965	41,527,292 116,469,936	42,130,251 120,053,888	44,445,258 122,268,109	45,669,877 124,717,082	46,859,803 125,543,001	RUDYARD SOO
SUGAR ISLAND SUPERIOR	38,456,675 41,467,468	39,895,871 44,404,920	39,759,940 44,924,375	40,779,011 45,448,363	41,398,221 47,048,792	41,763,876 46,551,042	42,166,222 47,806,287	43,060,184 48,464,044	44,084,304 49,115,519	45,349,542 50,086,039	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	26,237,764 65,623,821	26,755,896 65,723,687	27,428,125 67,149,720	28,136,607 67,811,063	28,317,682 66,967,726	28,984,217 67,898,040	29,134,550 69,411,168	30,014,882 68,336,024	30,349,611 70,776,499	32,128,211 74,645,146	TROUT LAKE WHITEFISH
CITY OF S S MARIE	288,387,330	293,373,200	281,157,745	277,153,215	273,901,861	277,051,661	285,023,025	285,414,225	290,322,784	290,903,731	CITY OF S S MARIE
<b>GRAND TOTALS</b>	1,062,567,992	1,090,343,959	1,086,611,568	1,094,634,260	1,102,156,530	1,114,409,296	1,140,660,977	1,152,057,665	1,179,042,614	1,204,975,422	<b>GRAND TOTALS</b>
<b>DOLLAR CHANGE EACH YEAR</b>	8,546,077	27,775,967	-3,732,391	8,022,692	7,522,270	12,252,766	26,251,681	11,396,688	26,984,949	25,932,808	<b>DOLLAR CHANGE EACH YEAR</b>
<b>PERCENT CHANGE EACH YEAR</b>	0.81%	2.61%	-0.34%	0.74%	0.69%	1.11%	2.36%	1.00%	2.34%	2.20%	<b>PERCENT CHANGE EACH YEAR</b>
<b>STATE CERTIFIED RATE OF INFLATION</b>	2.70%	2.40%	1.60%	1.60%	0.30%	0.90%	2.10%	2.40%	1.90%	1.40%	<b>STATE CERTIFIED RATE OF INFLATION</b>

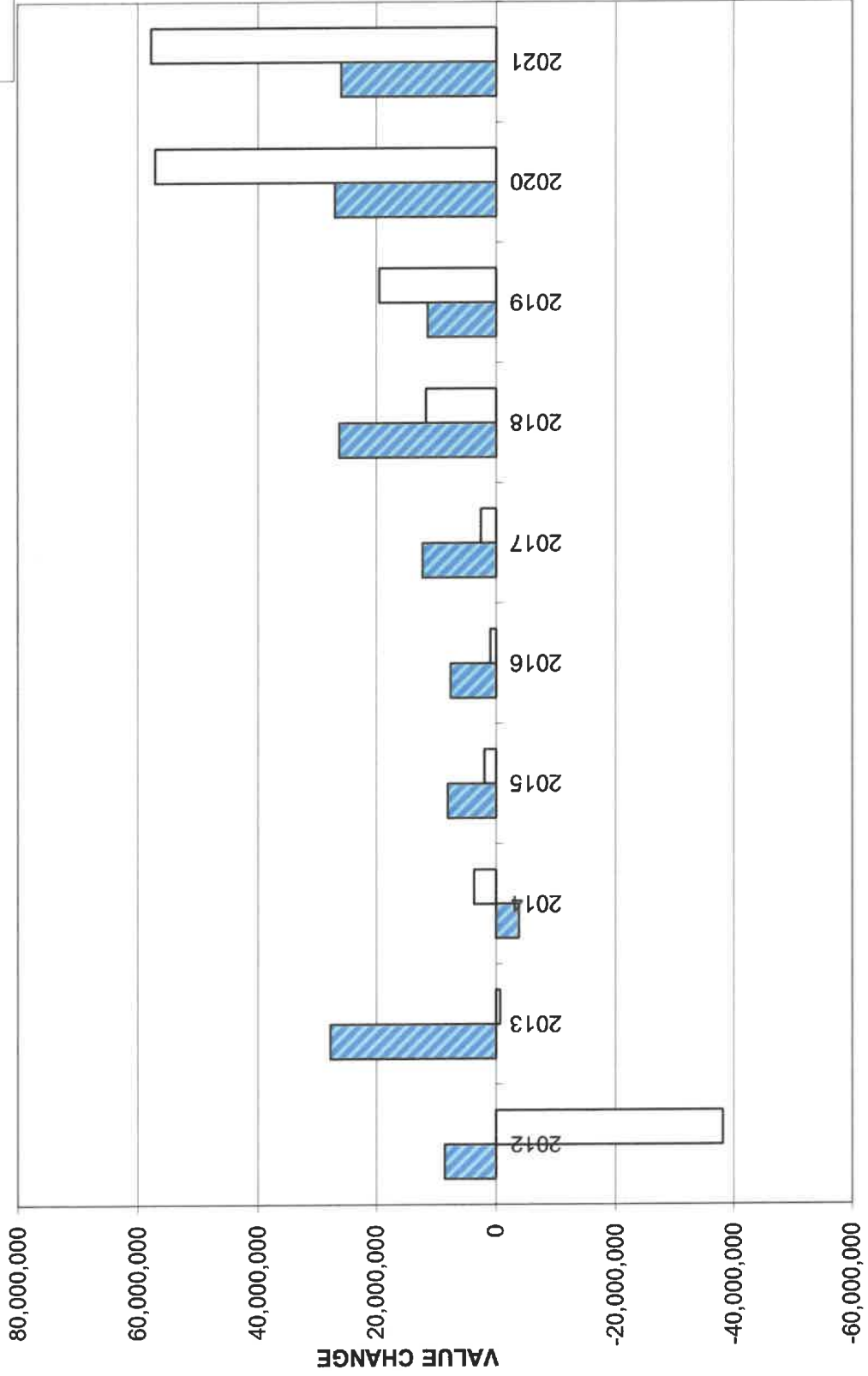
AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: \$15,095,351      AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 1.35%  
 AVERAGE ANNUAL DOLLAR CHANGE PREV 5 YEAR PERIOD: \$20,563,778      AVERAGE ANNUAL PERCENT CHANGE FOR 5 YEAR PERIOD: 1.80%

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**CHIPPEWA COUNTY TAXABLE/EQUALIZED VALUE COMPARISON**



**CHIPPEWA COUNTY TAXABLE/EQUALIZED VALUE CHANGE COMPARISON**



TAXABLE VALUATIONS BY CLASSIFICATION  
 Statement of taxable valuations in the year 2021

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

UNIT NO	TOWNSHIP OR CITY	(COL. 1)	(COL. 2)	(COL. 3)	(COL. 4)	(COL. 5)	(COL. 6)	(COL. 7)
		AGRICULTURAL TAXABLE VALUE	COMMERCIAL TAXABLE VALUE	INDUSTRIAL TAXABLE VALUE	RESIDENTIAL TAXABLE VALUE	TIMBER CUTOVER TAXABLE VALUE	DEVELOPMENTAL TAXABLE VALUE	TOTAL REAL PROPERTY TAXABLE VALUE
001	BAY MILLS TWP	0	350,804	0	58,300,867			58,651,671
002	BRUCE TWP	10,777,234	2,457,522	0	64,600,522			77,835,278
003	CHIPPEWA TWP	0	871,310	0	7,459,111			8,330,421
004	DAFTER TWP	3,868,083	3,825,915	973,826	27,777,446			36,445,270
005	DETOUR TWP	0	1,958,816	1,248,878	55,022,198			58,229,892
006	DRUMMOND ISL TWP	0	6,004,551	1,750,867	116,716,067			124,471,485
007	HULBERT TWP	0	414,768	0	9,792,399			10,207,167
008	KINROSS TWP	431,039	5,298,865	2,792,405	38,268,813			46,791,122
009	PICKFORD TWP	6,630,284	3,076,257	0	43,837,345			53,543,886
010	RABER TWP	1,750,280	1,221,656	0	27,010,321			29,982,257
011	RUDYARD TWP	7,238,629	2,866,545	0	29,875,329			39,980,503
012	SOO TWP	1,938,675	16,566,800	1,975,235	98,895,391			119,376,101
013	SUGAR ISLAND	0	584,429	0	43,798,013			44,382,442
014	SUPERIOR TWP	1,831,067	8,780,370	0	35,506,002			46,117,439
015	TROUT LAKE	0	1,467,630	0	27,328,381			28,796,011
016	WHITEFISH TWP	0	3,796,992	0	69,367,954			73,164,946
051	SAULT STE MARIE CITY	0	83,108,859	14,416,478	170,922,594			268,447,931
TOTALS FOR COUNTY:		34,465,291	142,652,089	23,157,689	924,478,753			1,124,753,822
041	DETOUR VILLAGE*		1,502,425	241,629	16,842,734			18,586,788

\*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.

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

UNIT NO	(COL. 8) PERSONAL PROPERTY TAXABLE VALUE	(COL. 9) TOTAL REAL AND PERSONAL TAXABLE VALUE	(COL. 10) 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	1,481,700	60,133,371	25,906,113	238,100	0	33,989,158
002	2,704,300	80,539,578	59,857,723	74,200	0	20,607,655
003	2,352,000	10,682,421	3,199,901	113,200	0	7,369,320
004	6,640,300	43,085,570	26,795,712	882,300	225,800	15,181,758
005	2,871,400	61,101,292	21,971,965	197,400	0	38,931,927
006	2,939,200	127,410,685	40,154,310	901,000	245,300	86,110,075
007	1,186,200	11,393,367	3,036,191	0	0	8,357,176
008	4,665,800	51,456,922	26,025,409	1,035,700	958,800	23,437,013
009	8,748,200	62,292,086	37,598,335	459,700	3,686,200	20,547,851
010	1,382,400	31,364,657	15,218,138	219,800	0	15,926,719
011	6,879,300	46,859,803	27,805,964	446,600	0	18,607,239
012	6,166,900	125,543,001	80,735,229	2,507,400	429,500	41,870,872
013	967,100	45,349,542	20,039,286	21,900	0	25,288,356
014	3,968,600	50,086,039	26,139,561	780,900	0	23,165,578
015	3,332,200	32,128,211	11,344,593	229,100	0	20,554,518
016	1,480,200	74,645,146	18,497,120	323,600	0	55,824,426
051	22,455,800	290,903,731	135,910,385	12,260,600	1,790,800	140,941,946
TOTALS FOR COUNTY:		1,204,975,422	580,235,935	20,691,500	7,336,400	596,711,587
041	DETOUR VILLAGE*	20,147,688	8,122,471	111,200	0	11,914,017

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

  
 Sharon H. Kennedy  
 Chippewa County Equalization Director

24-May-21



CHIPPEWA COUNTY BOARD OF COMMISSIONERS

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT

2020  
MILLAGE REPORT

2020  
MILLAGE REPORT

UNIT NUMBER	UNIT NAME SCHOOL DISTRICT	SCHOOL DISTRICT CODE	2020 TAXABLE VALUES	2019 TOTAL MILLAGE	COUNTY		LOCAL UNITS		EXTRA		EXTRA VOTED	EXTRA VOTED	SUPERSED DISTRICT LIBRARY	STATE DEBT & SINK FUND ALL PAY	LOCAL SCHOOL OPERATING	2020 TOTAL TAX RATE	2020 SUMMER TAX RATE	2020 WINTER TAX RATE	UNIT NAME	COMMENTS:	
					ALOC	EXTRA	ALOC	EXTRA	ALOC	EXTRA											ALOC
17-001	BAY MILLS - BRIMLEY SCH	17-140	59,186,457	39,6648	6,1500	2,5148	1,0000	NONE	0,2000	2,0000	0,5000	0,5000	18,0000	3,3000	18,0000	30,6648	12,1500	27,5148	BAY MILLS		
17-002	BRUCE - SAULT SCH -PICKFORD SCH	17-010 17-000	76,512,231 2,180,118	41,9903 42,4503	6,1500	2,5148	1,6500	2,4955	0,2000	2,0000	0,5000	0,5000	18,0000	2,4800	18,0000	41,9903 42,3693	12,1500 12,1500	29,8403 30,2103	BRUCE - SSM BRUCE - PICKFORD		
17-003	CHIPPEWA - BRIMLEY SCH	17-140	10,419,531	40,3148	6,1500	2,5148	1,6500	NONE	0,2000	2,0000	0,5000	0,5000	18,0000	3,3000	18,0000	40,3148	12,1500	28,1648	CHIPPEWA		
17-004	DAFTER - 88 MARIE SCH -RUDYARD SCH -BRIMLEY SCH	17-010 17-110 17-140	26,938,149 7,315,719 9,678,071	41,4948 43,6148 42,3148	6,1500	2,5148	1,6500	2,0000	0,2000	2,0000	0,5000	0,5000	18,0000	2,4800	18,0000	41,4948 43,6148 42,3148	12,1500 12,1500 12,1500	29,3448 31,4648 30,1648	DAFTER - SSM DAFTER - RUD DAFTER - BRIM		
17-005	DETOUR - DETOUR SCH (BIC DETOUR VLD)	17-050	58,912,831	38,7948	6,1500	2,5148	1,6500	0,5000	0,2000	2,0000	NONE	0,5000	18,0000	0,0000	18,0000	37,0148	12,1500	24,8648	DETOUR	SEE ALSO DETOUR VILLAGE INFO	
17-006	DRUMMOND IBL - DETOUR SCH	17-050	122,947,958	41,2506	6,1500	2,5148	1,8500	2,9558	0,2000	2,0000	NONE	0,5000	18,0000	0,0000	18,0000	39,4708	12,1500	27,3206	DRUMMOND IBL		
17-007	HULBERT - TAHQUA SCH	48-040	11,258,379	44,1377	6,1500	2,5148	1,6481	0,6512	0,2000	2,0000	NONE	0,5000	18,0000	0,0000	18,0000	42,1641	30,1500	12,0141	HULBERT	SCH MILLS LEVIED IN SUMMER ADD 10 MILLS IN SPEC POLICE DIST	
17-008	KINROSS CRT - RUDYARD SCH SEE SPECIAL NOTE BELOW	17-110	48,818,040	47,1148	6,1500	2,5148	1,6500	5,5000	0,2000	2,0000	0,5000	0,5000	18,0000	4,6000	18,0000	47,1148	12,1500	34,9648	KINROSS		
17-009	PICKFORD - PICKFORD SCH	17-090	56,951,005	44,9533	6,1500	2,5148	1,6490	4,9885	0,2000	2,0000	0,5000	0,5000	18,0000	2,9500	18,0000	44,9623	12,1500	32,7123	PICKFORD		
17-010	RABER - DETOUR SCH -PICKFORD SCH ***** LES CHEN SCH	17-050 17-090 48-040	16,396,632 15,409,624 90,153	41,6387 43,5987 41,7587	6,1500	2,5148	1,6500	3,6438	0,2000	2,0000	NONE	0,5000	18,0000	0,0000	18,0000	40,1587 43,5087 42,0087	12,1500 12,1500 12,1500	28,0087 31,3587 29,8587	RABER - DETOUR RABER - PICKFORD RABER - LES CHEN		
17-011	RUDYARD - RUDYARD SCH	17-110	45,688,877	45,6848	6,1500	2,5148	1,6500	4,0800	0,2000	2,0000	0,5000	0,5000	18,0000	4,6000	18,0000	45,6848	12,1500	33,5448	RUDYARD	WATER & SEWER SPEC ASSESSMENT DIST	
17-012	800 - SAULT SCH	17-010	124,717,082	39,4531	6,1500	2,5148	1,6083	NONE	0,2000	2,0000	0,5000	0,5000	18,0000	2,4800	18,0000	39,4531	12,1500	27,3031	800		
17-013	BUGAR IBL - SAULT SCH	17-010	44,094,304	48,4369	6,1500	2,5148	1,6500	8,9464	0,2000	2,0000	0,5000	0,5000	18,0000	2,4800	18,0000	48,4412	12,1500	36,2912	SUGAR ISLAND		
17-014	SUPERIOR - BRIMLEY SCH	17-140	48,115,519	40,3148	6,1500	2,5148	1,6500	NONE	0,2000	2,0000	0,5000	0,5000	18,0000	3,3000	18,0000	40,3148	12,1500	28,1648	SUPERIOR		
17-015	TROUT LAKE - RUDYARD SCH	17-110	30,349,611	42,2848	6,1500	2,5148	1,6500	0,6500	0,2000	2,0000	0,5000	0,5000	18,0000	4,6000	18,0000	42,2848	12,1500	30,1148	TROUT LAKE		
17-016	WHITEFRH - WHITEFRH SCH	17-60	70,779,499	41,0087	6,1500	2,5148	1,6361	3,2166	0,2000	2,0000	NONE	0,5000	18,0000	1,2200	18,0000	40,9375	12,1500	28,7875	WHITEFRH		
17-041	DETOUR VILLAGE - DETOUR SCH	17-041	19,484,457	45,6085	6,1500	2,5148	8,9637	0,0000	0,2000	2,0000	NONE	0,5000	18,0000	0,0000	18,0000	43,8285	18,9637	24,8648	DETOUR VILLAGE	SEE NOTE BELOW	
17-051	CITY OF SS MARIE *** -SAULT SCH	17-010	290,322,784	61,4487	6,1500	2,5148	16,8136	6,8332	0,2000	2,0000	0,5000	0,5000	18,0000	2,4800	18,0000	61,4819	46,0371	15,4548	CITY OF SS MARIE		
	TOTAL TAXABLE VALUE		1,179,042,614																		

\*\*\*\*\*IMPORTANT ADDITIONAL INFORMATION\*\*\*\*\*  
 THE COUNTY ALLOCATED AND STATE EDUCATION MILLAGES ARE LEVIED IN JULY.  
 PROPERTIES CLASSIFIED INDUSTRIAL PERSONAL PROPERTY ARE ENTITLED TO 100% EXEMPTION FROM SCHOOL OPERATING MILLAGE, DEDUCT THOSE TWO MILLAGES FROM TOTAL ANNUAL TAX RATE.  
 FOR THOSE PROPERTIES CLASSIFIED COMMERCIAL PERSONAL PROPERTY, DEDUCT 12 MILLS FROM SCHOOL OPERATING MILLAGE FROM TOTAL ANNUAL TAX RATE.  
 FOR THOSE PROPERTIES QUALIFIED FOR LESS THAN 100% EXEMPTION FROM SCHOOL OPERATING MILLAGE, DEDUCT EXEMPTION PERCENTAGE OF SCHOOL OPERATING MILLAGE FROM TOTAL ANNUAL TAX RATE.

\*\*\*\*\*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 \$1.30 PER ACRE.  
 NOTE: LEVY FOR DETOUR VILLAGE OPERATING PURPOSES WAS 9.0837 MILLS EACH JULY FROM 2010 THROUGH 2016 AND 8.9637 MILLS IN 2017, 2018, 2019 & 2020  
 NOTE: LEVY FOR DETOUR VILLAGE OPERATING PURPOSES WAS 9.0837 MILLS EACH JULY FROM 2010 THROUGH 2016 AND 8.9637 MILLS IN 2017, 2018, 2019 & 2020  
 FOR THOSE PROPERTIES CLASSIFIED COMMERCIAL PERSONAL PROPERTY, DEDUCT 12 MILLS FROM SCHOOL OPERATING MILLAGE FROM TOTAL ANNUAL TAX RATE.  
 FOR THOSE PROPERTIES QUALIFIED FOR LESS THAN 100% EXEMPTION FROM SCHOOL OPERATING MILLAGE, DEDUCT EXEMPTION PERCENTAGE OF SCHOOL OPERATING MILLAGE FROM TOTAL ANNUAL TAX RATE.

SUPERIOR DISTRICT LIBRARY DOES NOT LEVY MILLAGE IN ALL UNITS OF CHIPPEWA COUNTY.  
 \*\*\*REGARDING CITY OF SAULT STE MARIE ONLY: CITY MILLAGES, COUNTY ALLOCATED, STATE ED MILLAGES, HALF OF SCHOOL OPERATING and SCHOOL DEBT MILLAGE ARE LEVIED IN SUMMER.

THIS DOCUMENT PREPARED BY: SHARON H. KENNEDY, EQUALIZATION DIRECTOR

10/02/2020

## CHIPPEWA COUNTY AREA TOTALS

	SQUARE MILES	SQUARE ACRES
BAY MILLS TOWNSHIP	61.5	39,360
BRUCE TOWNSHIP	88.0	56,320
CHIPPEWA TOWNSHIP	93.0	61,440
DAFTER TOWNSHIP	48.0	30,720
DETOUR TOWNSHIP	59.0	37,760
DRUMMOND ISLAND TOWNSHIP	134.0	85,760
HULBERT TOWNSHIP	72.0	46,080
KINROSS TOWNSHIP	121.0	77,440
PICKFORD TOWNSHIP	110.0	70,400
RABER TOWNSHIP	100.0	64,000
RUDYARD TOWNSHIP	90.0	57,600
SOO TOWNSHIP	43.0	27,520
SUGAR ISLAND TOWNSHIP	46.0	29,440
SUPERIOR TOWNSHIP	104.0	66,560
TROUT LAKE TOWNSHIP	144.0	92,160
WHITEFISH TOWNSHIP	245.0	156,800
CITY OF SAULT STE MARIE	14.0	8,960
TOTAL	1,575.5	1,008,320