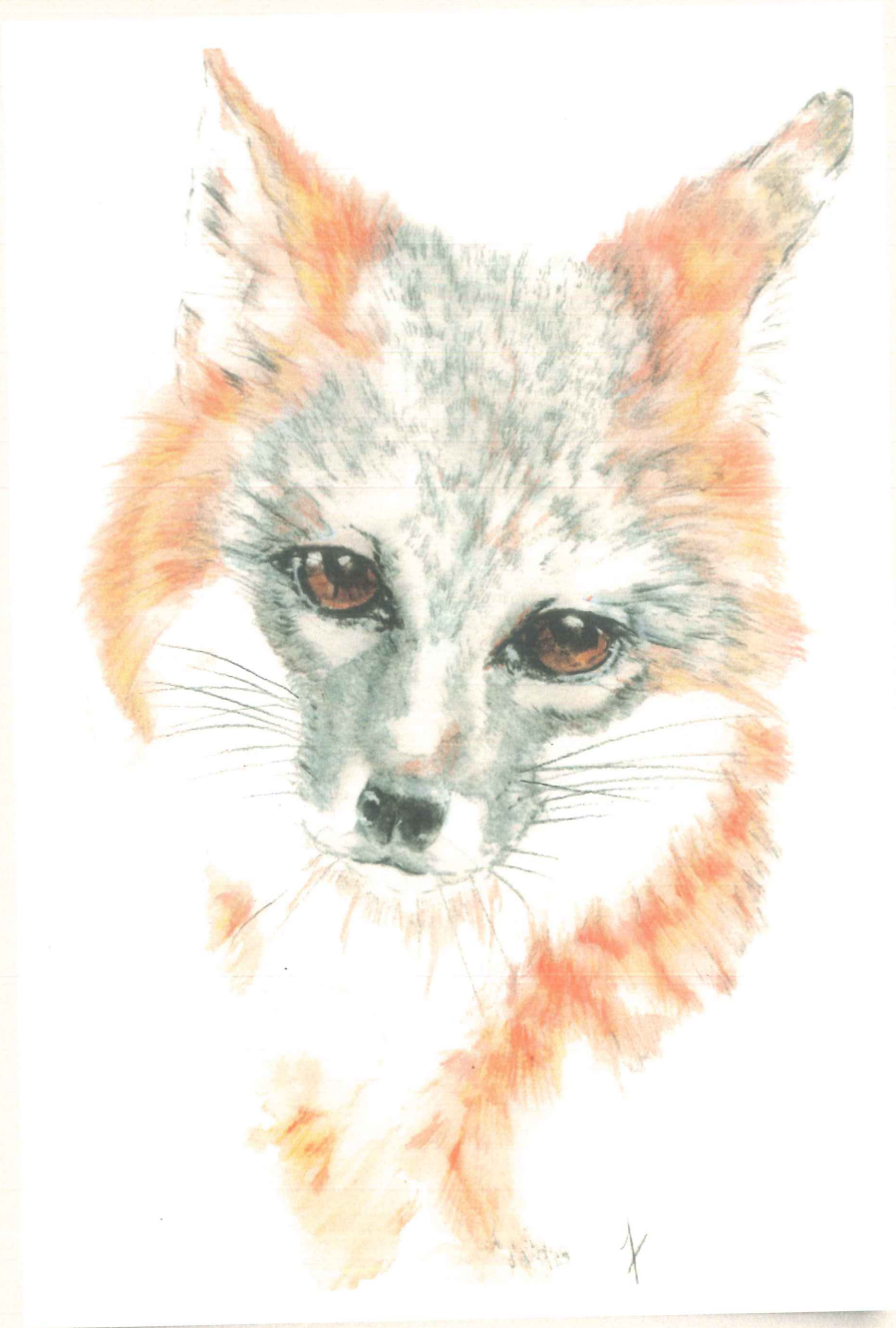




CHIPPEWA COUNTY



2020 EQUALIZATION REPORT

**CHIPPEWA COUNTY
EQUALIZATION REPORT
2020**

EQUALIZATION AND APPORTIONMENT COMMITTEE:

**CONOR EGAN, CHAIR
SCOTT SHACKLETON, MEMBER
ROBERT SAVOIE, MEMBER**

EQUALIZATION DEPARTMENT STAFF:

**SHARON H. KENNEDY, DIRECTOR
STEPHANIE COOK, APPRAISER
STACI NELSON, APPRAISER
KATIE CHIPMAN-BERGSMA DATA ENTRY
TECHNICIAN**

www.chippewacountymi.gov

Front cover, Fox, is the creation of Tina Fuller in July of 2019.

About the Artist:

Tina Fuller

7 Kincheloe Dr.

Kincheloe MI 49788

1-906-360-9055

Website: <https://www.facebook.com/An-Artists-Eye-360865874422920/>

E-mail: BlackDragonTKD@hotmail.com

Biography: Self-taught artist Tina Fuller says that having little to no professional fine art training gives her freedom to simply create from the heart. She uses non-conventional methods, backing and tools to create the illustrations. "Very seldom do I pre-sketch a piece before starting to work on the actual details" says Fuller. "I start from the focal point and finish the details there first and then basically *make it up* as I work."

Born and raised in mid-Wisconsin, Fuller has always been working on some kind of art for as long as she can remember. She was introduced to pencil sketching in grade school but has worked in different styles and medium over the years and has created works using techniques from pointillism to working in basic pencil and paints.

The preferred medium for her to work with is water soluble oil paints. "The versatility of the paint to flow between water color washes and the thickness for layering allows for many uses for the various backings I chose to paint on." said Fuller. "For the last couple of years I have been working with water soluble pencils," added Fuller. "I love the saturation of color that can be achieved by layering the washes especially when it is applied to wood."

2020 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: Conor Egan, Chair, Personnel, Equalization and Apportionment, Transportation,
Health, and Social Services Committee
From: Sharon H. Kennedy, Equalization Director
Subject: 2020 Equalization Report
Date: June 22, 2020

Attached is the **2020 Equalization Report** which contains the 2020 Equalized Values for the County as well as the County's Final Taxable Value projections.

The County's **Ad Valorem Equalized Value** grew by \$57,089,565 to \$1,423,818,140 and its **Ad Valorem Taxable Value** grew by \$26,984,949 to \$1,179,042,614 –significant increases over 2019 values. Although the Covid-19 emergency has disrupted our 2020 market, with assessors, builders, real estate salespersons, appraisers, and surveyors self-quarantining from March – May per Governor's orders, real estate sales and construction starts are increasing now that those professionals are active again. It is, however, too early to make any measured estimates of how the crisis will affect the real estate market in our county long term, but with the significant increase we had in value last year, and taking into account the steady increase in sales transactions and building permits being issued currently, I do project some stability at least in the residential and agricultural markets for 2020, but it is too early to estimate what will happen in the commercial and industrial markets.

Every real estate transaction in our County is carefully reviewed and analyzed on a daily basis by our Equalization Department Appraisers: Stephanie Cook and Staci Nelson, and our Data Technician, Katie Chipman-Bergsma. With the verified data, the assessment rolls are updated and detailed studies are performed for both the real and personal classes of property throughout the County. The Appraisers visit/analyze all vacant land, agricultural, commercial, and industrial sales throughout the County in order to complete vacant land, economic condition, and appraisal studies necessary for our department to begin the annual equalization process. This is very hard and detailed work, which requires expertise and precision, the importance of this work cannot be underestimated. In addition to these duties, our department assists the local units in title research and processing splits and combines annually. Thank you to Stephanie, Staci, and Katie!

The local unit assessors: Tina Fuller, Luanne Kooiman, Kathy Loup, Christine Ledergerber, Howard Ledergerber, Tim Grimm, Sherry Burd, Katie Carpenter, and Jessica McLean contribute to the equalization and assessment process by performing their own analysis in their individual markets which they then apply when making their annual assessments. It is complicated and important work, requiring expertise and precision, and we thank these hard working assessors who serve our residents – they are some of the best assessors in the State.

We thank the Board of Commissioners for the solid leadership and support it has consistently given to this Department ever since the Department was created in 1969.

2020 CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS

TOWNSHIP	SUPERVISOR	ASSESSOR	CLERK	TREASURER
BAY MILLS 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 248-5356	LUANNE KOOIMAN 11 WINDEMERE KINCHELOE, MI 49788 495-5756 (HOME)	MARY SWENDSEN 5030 S RANGER RD BRIMLEY, MI 49715 437-5316	DAWN RECLA 14740 W LAKESHORE DR BRIMLEY, MI 49715 437-5373 (HOME OFC) drecla@jamadots.com
BRUCE 17-002 3156 E 12 MILE RD DAFTER, MI 49724 906-635-3058 (PHONE) 906-635-0112 (FAX) www.bruce township.net	CARL MARSH 12959 S SCENIC DR BARBEAU, MI 49710 632-9719 906-630-4121 (CELL) 635-0112 (TWP FAX)	CHRISTINE LEDERGERBER 3156 E 12 MILE RD DAFTER, MI 49724 906-248-5732 (HOME) 635-0112 (TWP FAX) christy@jamadots.com	WARD PULFREY 3156 E 12 MILE RD SAULT STE MARIE, MI 49783 906-647-1152 (HOME) 635-0112 (TWP FAX) clerk@bruce township.net	RUTH LAJOIE 3156 E 12 MILE RD DAFTER, MI 49724 635-3058 (TWP OFC) 635-0112 (TWP FAX) treasurer@bruce township.net
MON WED FRI 10AM-4PM CHIPPEWA 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) kloup714@gmail.com	TAMI BESEAU 11159 S STRONGS RD ECKERMAN, MI 49728 274-5579 (HOME) tbeseau@yahoo.com	BILLIE JO JOHNSON 30014 W M-28 ECKERMAN, MI 49728 274-5442 (HOME) chiptwp@jamadots.com
DAFTER 17-004 PO BOX 81 DAFTER, MI 49724 906-632-1579 (PHONE) 906-632-4188 (FAX) www.dafer township.org	ROBERT BROWN 10938 S KINROSS RD DAFTER, MI 49724 906-630-5363 (CELL) dafterzoning@yahoo.com	LUANNE KOOIMAN 11 WINDEMERE KINCHELOE, MI 49788 495-5756 (HOME)	JODY HUNTER 4171 W 10 MILE RD DAFTER, MI. 49724 440-1154 dafer townshipclerk@aol.com	KAREEN BROWN 3047 W 10 MILE RD DAFTER, MI 49724 632-8917 dafer twptreasurer@yahoo.com
DETOUR TWP 17-005 260 SUPERIOR ST, PO BOX 244 DETOUR VILLAGE, MI 49725 906-297-5304 (PHONE) 906-297-8670 (FAX) TUES & THURS 10-2pm	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) sherryburd@aol.com	SUSIE BAKER PO BOX 244 DETOUR VLG, MI 49725 906-297-5304 detour townshipclerk@detourvillage.org	SHARON HAMEL PO BOX 244 DETOUR VLG, MI 49725 906-297-5304 906-297-6271 (FAX) detour townshiptreasurer@detourvillage.org
DETOUR VILLAGE 17-041 PO BOX 397 DETOUR, MI 49725 906-297-5471 (PHONE) 906-297-2107 (FAX) www.detourcommunity.org	MURRAY FOUNTAIN PRESIDENT 260 S SUPERIOR ST, PO BOX 397 DETOUR VLG, MI 49725 mayor@detourvillage.org	SHERRY BURD 1570 S LAKESIDE RD CEDARVILLE MI 49719 269-685-1574 906-297-5471 (TWP HALL) sherryburd@aol.com	MARILYN MCGUIRE PO BOX 397 DETOUR VLG, MI 49725 906-297-5471 906-297-2107 (FAX) clerk@detourvillage.org	JENNIFER POSTULA PO BOX 397 DETOUR VLG, MI 49725 297-5471 906-297-2107 (FAX) treasurer@detourvillage.org
DRUMMOND ISLAND 17-006 29935 E PINE ST PO BOX 225 DRUMMOND ISL, MI 49726 906-493-5321 (PHONE) 906-493-5404 (FAX) MON-FRI 9AM-2PM	RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620 906-440-3704 (CELL) randy5195@yahoo.com	TIM GRIMM PO BOX 225 DRUMMOND ISL, MI 49726 906-493-5321 (TWP HALL) 231-838-8054 (CELL) harbortim@gmail.com	CAROLYN HAVERS PO BOX 225 DRUMMOND ISLAND, MI 49726 493-5321 (TWP OFC) 493-5404 (TWP FAX) carolyn@alphacomm.net	GEORGIANNA POTTER PO BOX 225 DRUMMOND ISL, MI 49726 493-5321 (TWP OFC) / 493-5299 (HOME) 493-5404 (TWP FAX) gpotter@alphacomm.net
HULBERT 17-007 PO BOX 128 HULBERT, MI 49748 906-876-2353 (PHONE) 906-876-2562 (FAX)	NORMA DELONG PO BOX 128 HULBERT, MI 49748 876-2332 htsupervisor@jamadots.com	HOWARD LEDERGERBER PO BOX 128 HULBERT, MI 49748 248-5732 (HOME) or 248-2703 moremoose@hotmail.com	CYNDI DEWITT PO BOX 128 HULBERT, MI 49748 906-876-2353 hulbert@jamadots.com	PATRICIA HOPPER BOX 192 HULBERT, MI 49748 876-2556 httreasurer@jamadots.com
KINROSS 17-008 4884 W CURTIS ST KincheLoe, MI 49788 906-495-5381 (PHONE) 906-495-2913 (FAX) www.kinross.net MON-FRI 8:30A-4:30P	JIM MOORE 4884 W CURTIS ST KINCHELOE, MI 49788 495-5381 EXT 107 495-5144 ksupervisor@kinross.net	LUANNE KOOIMAN 4884 W CURTIS ST KINCHELOE, MI. 49788 495-5381 EXT 106 495-2913 (FAX) kassessor@kinross.net	SHEILA GAINES 4884 W CURTIS ST KINCHELOE, MI. 49788 495-5381 EXT 102 495-5196 kclerk@kinross.net	KATHY NOEL 4884 W CURTIS ST KINCHELOE, MI. 49788 495-5381 EXT 105 treasurer@kinross.net

2020 CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS

TOWNSHIP	SUPERVISOR	ASSESSOR	CLERK	TREASURER
PICKFORD 17-009 PO BOX 456 155 E MAIN ST PICKFORD, MI 49774 906-647-3361 (PHONE) 906-647-8820 (FAX) pickfordtownship@centurytel.net MON-FRI 12 PM-4 PM	THOMAS BALL PO BOX 456 PICKFORD, MI 49774 906-647-3361 ballpickford@att.net	KATIE VANEENENAM CARPENTER PO BOX 456 PICKFORD, MI 49774 906-647-3361 906-484-2833 (HOME) pickfordtownshipassessor@gmail.com	LINDA ROBERTS-MILLER PO BOX 456 PICKFORD, MI 49774 906-647-2213 pickfordclerk@centurytel.net	DONNA WIGGINS PO BOX 456 PICKFORD, MI 49774 906-647-3361 906-647-8820 pickfordtownship@centurytel.net
RABER 17-010 PO BOX 261 GOETZVILLE, MI 49736 906-297-3805 (PHONE) 906-297-2139 (FAX)	PAUL A WARNER PO BOX 480 GOETZVILLE, MI 49736 297-6507 906-322-2873 (CELL) pwarnr15@yahoo.com	TINA FULLER 7 KINCHELOE DR KINCHELOE MI 49788 906-632-5712 (WEEK DAYS) 906-360-9055 (WEEKENDS) RaberTwpAssessor@gmail.com	HILLARY GALAROWIC PO BOX 261 GOETZVILLE, MI 49736 906-440-2289 (CELL) hillaryhartman@hotmail.com	LESLIE OPOLKA PO BOX 208 GOETZVILLE, MI 49736 906-297-2509 (HOME OFFICE) LeslieOpolka@gmail.com
RUDYARD 17-011 PO BOX 277 RUDYARD, MI 49780 906-478-5041 (PHONE) 906-478-3013 (FAX) rudtwp@sault.com MON-TH 9AM-12PM & 1PM-4:30PM	BARRY DAVIS PO BOX 277 RUDYARD, MI 49780 906-478-5041 rudsup@sault.com	LUANNE KOOIMAN 11 WINDEMERE KINCHELOE, MI 49788 906-495-5756 (HOME)	MARGARET JARVIE PO BOX 277 RUDYARD, MI 49780 906-478-5041 rudyard@sault.com	BRUCE BERKOMPAS PO BOX 277 RUDYARD, MI 49780 906-478-5041/478-6651 (HOME) rudtreas@sault.com
SOO 17-012 639 W 3 1/2 MILE RD SSM, MI 49783 906-632-3406 (PHONE) 906-632-3406 (FAX)	LARRY PERRON 3191 SMART RD SAULT STE MARIE, MI 49783 906-632-0718	LUANNE KOOIMAN 11 WINDEMERE KINCHELOE, MI 49788 906-495-5756 (HOME)	ANDREE WATSON 4741 S NICOLET RD SAULT STE MARIE, MI 49783 906-253-9638 sooclerk@sootownship.net	CHERYL THORESEN 5227 S SCENIC DR SAULT STE MARIE, MI 49783 906-632-7300 thoresen5227@charter.net
SUGAR ISLAND 17-013 6401 E 1 1/2 MILE RD SSM, MI 49783 906-253-9353 (PHONE) 906-635-9886 (FAX) sugarislandtwpclerk@wildblue.net	RICK ROY 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) sugarislandassessor@gmail.com	LYNDA GARLITZ 6401 E 1 1/2 MILE RD SAULT STE MARIE, MI 49783 906-253-9353 (OFFICE) sugarislandtwpclerk@wildblue.net	FRANK (JIM) HANDZIAK 6401 E 1 1/2 MILE RD SAULT STE MARIE, MI 49783 906-440-8401 (CELL) sugarislandtaxes@wildblue.net
SUPERIOR 17-014 PO BOX 366 7049 S M221 BRIMLEY, MI 49715 906-248-5213 (PHONE) 906-248-3376 (FAX) www.superiortownship.com MON-FRI 10AM-12PM & 1P-4PM	RICHARD PHILLIPS PO BOX 366 BRIMLEY, MI 49715 906-248-5213 rphillips@superiortownship.com	CHRISTINE LEDERGERBER PO BOX 366 BRIMLEY, MI. 49715 906-248-5213 906-248-5732 (HOME) christy@jamadots.com	BILL BEAUNE PO BOX 366 BRIMLEY, MI 49715 906-248-5213 906-248-3219 (WORK) superiortwpclerk@gmail.com	Susanne Kniskern PO Box 366 Brimley, MI 49715 906-248-5213 O 906-248-3376 F superiortownshiptreasurersk@gmail.com
TROUT LAKE 17-015 PO BOX 215 TROUT LAKE, MI 49793 906-569-3291 (PHONE) 906-569-3772 (FAX)	HELEN FISCHER PO BOX 215 TROUT LAKE, MI 49793 906-569-3279 troutlakesupervisor@wildblue.net	JESSICA MCLEAN PO BOX 5161 KINCHELOE MI 49788 906-240-1011 TroutLakeAssessor@gmail.com	KATHLEEN A ENGLISH PO BOX 215 TROUT LAKE, MI 49793 906-569-3291 906-569-3772 (FAX) troutlakeclerk@wildblue.net	PAMELA BARRETT 32686 WH-40 TROUT LAKE, MI 49793 906-569-3379 (HOME OFC) barrett_28500@msn.com
WHITEFISH 17-016 PO BOX 350 PARADISE, MI 49768 906-492-3452 (PHONE) 906-492-3834 (FAX) M-F 10AM-2PM	DARRYL ERTEL PO BOX 350 PARADISE, MI 49768 906-492-3452 EXT 2 whitefishsupervisor@jamadots.com	CHRISTINE LEDERGERBER PO BOX 350 PARADISE, MI 49768 906-248-5732 (HOME OFFICE) 906-492-3452 EXT 4 906-492-3834 (FAX) christy@jamadots.com	Karen Bender PO Box 350 Paradise MI 49768 906 492 3921 906 492 3246	FRANK LADA PO BOX 350 PARADISE, MI 49768 906-492-3452 EXT 1 whitefishsupervisor@jamadots.com
SAULT STE MARIE 17-051 225 E PORTAGE AVE SSM, MI 49783 906-635-5261 (PHONE)	OLIVER TURNER CITY MANAGER 906-632-5715 Oturner@saultcity.com	TINA FULLER ASSESSOR 906-632-5712 Tfuller@saultcity.com	Robin Troyer CITY CLERK 906-632-5715 Rtroyer@saultcity.com	KRISTIN COLLINS FINANCE DIRECTOR 906-632-5720 Kcollins@saultcity.com



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 12 of 2019
October 14, 2019
Property Tax and Equalization Calendar for 2020
Revised January 24, 2020

TO: Equalization Directors and Assessors

FROM: The State Tax Commission

SUBJECT: Property Tax and Equalization Calendar for 2020

STATE TAX COMMISSION
2020 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR

By the 1st day of each month	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on or before the 15 th day of the immediately preceding month. MCL 211.43(10)
By the 15th day of each month	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on the last day of the preceding month. MCL 211.43(10)
December 1, 2019	Results of equalization studies should be reported to assessors of each township and city.
December 31, 2019	<p>Tax Day for 2020 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>January 2, 2020 December 31, 2019 is a State Holiday January 1, 2020 is a State Holiday</p>	<p>Deadline for counties to file 2019 equalization studies for 2020 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>January 10, 2020</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>January 27, 2020</p>	<p>Local units with an SEV of \$15,000,000 or Less: 2019 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 2019 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a)</p>
<p>January 31, 2020 February 1 is a Saturday</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 2018 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>February 14, 2020 February 15 is Saturday February 16 is Sunday February 17 is a State Holiday</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 December 31, the local unit may <u>not</u> impose the 3% late penalty charge.</p> <p>Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2020, 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>A local unit of government that collects a summer property tax shall defer the collection until this date for property which qualifies. MCL 211.51(3)</p> <p>STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)</p>

February 20, 2020	<p>Deadline for taxpayer to file personal property statement with assessor.</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>Deadline for payments to municipalities from the Local Community Stabilization Authority: 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>
February 28, 2020	<p>The STC shall publish the inflation rate multiplier before March 1. MCL 211.34d(15)</p> <p>Deadline for municipalities to report inaccurate 2019 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2019 Personal Property Taxable Values Used for 2019 Personal Property Tax Reimbursement Calculations</i> to the county equalization director (by February 28). The 2019 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2019. MCL 123.1358(5)(e)</p>
March 1, 2020	<p>Properties with delinquent 2018 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>
March 2, 2020	<p>The 2020 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 2019 property taxes. MCL 211.78a</p>
March 3, 2020	<p>The assessor/supervisor shall submit the 2020 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> <p>2018 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 2019 taxes and interest at 1% per month. MCL 211.78a(3)</p>

<p>March 3, 2020 Cont.</p>	<p>Local units to turn over 2019 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>
<p>March 9, 2020</p>	<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>
<p>March 13, 2020</p>	<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>
<p>March 31, 2020</p>	<p>Deadline for municipalities to report any errors identified in the 2019 personal property tax reimbursements on Form 5654 <i>Correction of Millage Rate or Other Errors for the 2019 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 2019 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 2019 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2019 Personal Property Taxable Values Used for the 2019 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). The 2019 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2019. MCL 123.1358(5)(e)</p> <p>Last day to pay all forfeited 2017 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2017 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k</p>
<p>April 1, 2020</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>April 1, 2020 Cont.</p>	<p>Assessors are required to annually provide a copy of 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> and Form 5277 <i>Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n)</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>Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2)</p>
<p>April 2, 2020</p>	<p>Each Downtown Development Authority, Tax Increment Finance Authority, Local Development Finance Authority, Corridor Improvement Authority, Water Resource Improvement Authority, and Neighborhood Improvement Authority shall send a copy or an electronic mail link of its currently adopted development plan or its currently adopted tax increment finance plan, if separate from the development plan, to the Department of Treasury. MCL 125.4912</p>
<p>April 6, 2020</p>	<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>
<p>April 8, 2020</p>	<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>
<p>April 14, 2020</p>	<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>
<p>April 15, 2020</p>	<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 2019 assessment year. MCL 211.1057(4)</p>
<p>April 20, 2020</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>April 20, 2020 Cont.</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 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>Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)</p>
<p>May 1, 2020</p>	<p>Final day for completion of delinquent tax rolls. MCL 211.57(1)</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>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 Department of Treasury to post the millage rate comparison reports on the Personal Property Tax Reimbursement website. MCL 123.1353(5)</p>
<p>May 4, 2020</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>May 11, 2020</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>May 15, 2020</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 personal property and industrial personal property as of May 10, 2020 to the county equalization director (not later than May 15). MCL 123.1353(3)</p>

May 20, 2020	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)
May 26, 2020 May 25 is a State Holiday	State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4
After May 26 and Before June 1, 2020	Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215
May 29, 2020	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)
May 31, 2020	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) Deadline for assessors to file Form 5403 <i>Personal Property 2019 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 2019 Taxable Value for Expired/Expiring Renaissance Zone</i> with the county equalization director and Department of Treasury (not later than May 31). MCL 123.1353(6)
June 1, 2020	Michigan Tax Tribunal Filing Deadline: 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)) 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 Principal Residence Exemption (PRE)</i> (Form 4640) for the summer tax levy. MCL 211.7cc(5) Deadline for filing Form 4983 <i>Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE)</i> to qualify for the summer tax levy. MCL 211.7cc(5) Assessment Roll due to County Treasurer if local unit is not collecting summer taxes. MCL 211.905b(6)(a) Last day to send the first notice to all properties that are delinquent on 2019 taxes. MCL 211.78b

<p>June 1, 2020 Cont.</p>	<p>No later than June 1, the County Treasurer delivers to the State Treasurer a statement listing the total amount of state education tax (SET) not returned delinquent, collected by the County Treasurer, and collected and remitted to the County Treasurer by each city or township treasurer, also a statement for the county and for each city or township of the number of parcels from which the SET was collected, the number of parcels for which SET was billed, and the total amount retained by the County Treasurer and by the City or Township Treasurer. MCL 211.905b(12)</p> <p>Requests are due from a Brownfield Redevelopment Authority, Tax Increment Finance Authority, Local Development Financing Authority or Downtown Development Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 1). Form 4650; P.A. 154-157 of 2008.</p> <p>Deadline for notifying protesting taxpayers in writing of Board of Review Action (by the first Monday in June). MCL 211.30(4)</p> <p>County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form 612 (L-4028) <i>2018 Millage Reduction Fraction Computation</i> is filed with the County Treasurer and the STC on or before the first Monday in June. MCL 211.34d(3)</p> <p>The Department of Treasury shall rescind for the 2019 assessment year any Eligible Manufacturing Personal Property (EMPP) exemption described in MCL 211.9m and 211.9n granted for any parcel for which the essential services assessment payment in full and any penalty due have not been received or for which the department discovers that the property is not eligible (no later than the first Monday in June) MCL 211.1057(5)(a)</p> <p>Upon request of the Department of Treasury, the State Tax Commission shall issue an order to rescind for the 2019 assessment year any exemption under section MCL 211.9f which was approved after 2013 for any parcel for which the essential services assessment payment in full and any penalty due have not been received or for which the State Tax Commission discovers that the property is not eligible personal property. (no later than the first Monday in June) MCL 211.1057(5)(b)</p> <p>Upon request of the Department of Treasury, the State Tax Commission shall issue an order to rescind for the 2019 assessment year any exemption for eligible personal property subject to an extended industrial facilities exemption certificate under MCL 207.561a for which the essential services assessment payment in full and any penalty due have not been received or for which the department discovers that the property is not eligible personal property. (no later than the first Monday in June) MCL 211.1057(5)(c)</p> <p>Upon request of the Department of Treasury, the State Tax Commission shall issue an order to rescind for the 2019 assessment year any extended exemption for eligible personal property under MCL 211.9f(8)(a) for any parcel for which the essential services assessment payment in full and any penalty due have not been received or for which the department discovers that the property is not eligible personal property. (no later than the first Monday in June) MCL 211.1057(5)(d)</p>
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June 7, 2020	Deadline for county equalization directors to compile and report the 2020 taxable value of commercial personal property and industrial personal property for each municipality levying a millage in more than one county on the Personal Property Inter-County Summary Report (PPSR-IC) to the Department of Treasury (not later than June 7). The 2020 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2020. MCL 123.1353(3)
June 8, 2020	Allocation Board must issue final order not later than the second Monday in June. MCL 211.216
June 15, 2020	<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, 2020 forfeitures. MCL 211.78h(1)</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>
June 22, 2020	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
June 30, 2020	<p>Summer Tax Levy for School Millage Detail and Tax Roll. MCL 380.1613(4)(c). Before June 30 the County Treasurer or the treasurer of the school district or intermediate school district shall spread the taxes being collected.</p> <p>County Treasurer to spread summer SET and County Allocated and Prepare Tax Roll MCL 211.905b(6)(b). Not later than June 30, the county treasurer or the state treasurer shall spread the millage levied against the assessment roll and prepare the tax roll.</p> <p>Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the STC in writing on Form 2167 (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>Township Supervisor shall prepare and furnish the summer tax roll before June 30 to the Township Treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. MCL 380.1612(1)</p>

July 1, 2020	Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a different due date). MCL 211.44a(3) and (4)
July 7, 2020	Deadline for governmental agencies to exercise the right of refusal for 2019 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)
July 21, 2020	<p>The July BOR may be convened to correct a qualified error (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section. An alternative meeting date during the week of the third Monday in July. MCL 211.53b(9)(b)</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 July 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 July Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)</p> <p>July BOR may hear appeals for current year only for poverty exemptions, <u>but not</u> poverty exemptions denied by the March Board of Review. MCL 211.7u, STC Bulletin No. 6 of 2017.</p>
July 31, 2020	<p>Michigan Tax Tribunal Filing Deadline: Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal must be made by filing a written petition with the Michigan Tax Tribunal on or before July 31 of the tax year involved. MCL 205.735a(6)</p> <p>Form 170 <i>Industrial Facilities Exemption Treasurer's Report</i> must be filed with the Property Services Division on or before July 31 of the tax year involved.</p> <p>A protest of assessed valuation or taxable valuation or the percentage of Qualified Agricultural Property exemption subsequent to BOR action, must be filed with the Michigan Tax Tribunal, in writing on or before July 31.</p>
August 1, 2020	<p>Deadline for local school districts and intermediate school districts to file Form 5451 <i>2020 Debt Millage Rate for Personal Property Tax Reimbursement to School District or Intermediate School District (ISD)</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for local school districts to file Form 5609 <i>2020 Hold Harmless Millage Rate for Personal Property Tax Reimbursement</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for a county, township, village, city, or local authority to file Form 5608 <i>Portion of 2020 Essential Services Millage Rate Dedicated for Cost of Essential Services</i> (by August 1). MCL 123.1353(7)</p> <p>Deadline for a municipality to file Form 5613 <i>Millage Rate Correction for 2020 Personal Property Tax Reimbursement Calculations</i> (by August 1). MCL 123.1358(4)</p>

August 15, 2020	Deadline to certify 2020 essential services assessment statement and electronically submit essential services assessment in full to the Department of Treasury without late payment penalty. MCL 211.1057
August 17, 2020	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)
September 1, 2020	Last day to send second notice by first class mail to all properties that are delinquent on 2019 taxes. MCL 211.78c
September 14, 2020	<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>
September 15, 2020	Deadline to amend a previously certified 2020 essential services assessment statement. MCL 211.2057
September 30, 2020	<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>
October	County Prosecutor is obligated by statute to furnish legal advice promptly regarding the apportionment report. A County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and MCL 211.34d, 211.37 and 211.34(1). The County Board also receives certifications that Truth in Taxation hearings have been held if required. MCL 211.24e
October 1, 2020	County Treasurer adds \$15 for each parcel of property for which the 2017 real property taxes remain unpaid. MCL 211.78d
October 15, 2020	<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>October 15, 2020 Cont.</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>
<p>October 20, 2020</p>	<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>
<p>October 30, 2020 October 31 is a Saturday November 1 is a Sunday</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> <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>November 2, 2020 October 31 is a Saturday November 1 is a Sunday</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 2 shall be considered by the Commission contingent upon staff availability.</p>
<p>November 5, 2020</p>	<p>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)</p>
<p>November 16, 2020</p>	<p>Form 600 (L-4016) <i>Supplemental Special Assessment Report</i>, due to the STC.</p>
<p>November 25, 2020 November 28 is a Saturday November 27 is a State Holiday November 26 is a State Holiday</p>	<p>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)</p>

November 30, 2020	<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>
December 1, 2020	<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 2020 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>2020 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>
MTT Note:	<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>
December 15, 2020	<p>Special Board of Review meeting may be convened by assessing officer to correct qualified errors (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, 2011, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the 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> <p>December Board of Review to hear appeals for current year poverty exemptions only, but not poverty exemptions denied by the March Board of Review. MCL 211.7u, STC Bulletin No. 6 of 2017</p>
December 31, 2020	<p>Tax Day for 2021 property taxes. MCL 211.2(2)</p> <p>All taxes due and liens are canceled for otherwise unsold 2020 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>December 31, 2020 Cont.</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 2020 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>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>January 4, 2021 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 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>

YEAR: 2020

CHIPPEWA COUNTY EQUALIZATION REPORT

REAL AND PERSONAL PROPERTY EQUALIZED VALUATION TOTALS

TOWNSHIP OR CITY	TOTAL REAL PROPERTY VALUATIONS		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 2019	% OF INCREASE (DECREASE)	UNITS PERCENT OF TOTAL			
BAY MILLS	69,164,500	69,164,500	1,457,900	1,457,900	70,622,400	70,622,400	2,020,400	2.95%	4.96%			BAY MILLS
BRUCE	92,618,200	92,618,200	2,747,100	2,747,100	95,365,300	95,365,300	4,720,100	5.21%	6.70%			BRUCE
CHIPPEWA	9,429,300	9,429,300	2,313,300	2,313,300	11,742,600	11,742,600	206,400	1.79%	0.82%			CHIPPEWA
DAFTER	42,818,400	42,818,400	6,591,100	6,591,100	49,409,500	49,409,500	3,111,600	6.72%	3.47%			DAFTER
DETOUR	72,908,800	72,908,800	3,030,300	3,030,300	75,939,100	75,939,100	4,399,000	6.15%	5.33%			DETOUR
DRUMMOND ISLAND	155,156,600	155,156,600	2,979,700	2,979,700	158,136,300	158,136,300	8,043,100	5.36%	11.11%			DRUMMOND ISLAND
HULBERT	13,812,700	13,812,700	1,226,900	1,226,900	15,039,600	15,039,600	-75,000	-0.50%	1.06%			HULBERT
KINROSS	50,716,900	50,716,900	4,466,900	4,466,900	55,183,800	55,183,800	2,198,600	4.15%	3.88%			KINROSS
PICKFORD	63,820,600	63,820,600	5,152,400	5,152,400	68,973,000	68,973,000	1,584,200	2.35%	4.84%			PICKFORD
RABER	39,708,650	39,708,650	1,382,400	1,382,400	41,091,050	41,091,050	1,833,550	4.67%	2.89%			RABER
RUDYARD	47,490,600	47,490,600	6,700,900	6,700,900	54,191,500	54,191,500	1,229,500	2.32%	3.81%			RUDYARD
SOO	129,849,200	129,849,200	6,184,800	6,184,800	136,034,000	136,034,000	1,021,800	0.76%	9.55%			SOO
SUGAR ISLAND	53,190,300	53,190,300	965,200	965,200	54,155,500	54,155,500	1,061,700	2.00%	3.80%			SUGAR ISLAND
SUPERIOR	51,708,240	51,708,240	4,669,900	4,669,900	56,378,140	56,378,140	479,665	0.86%	3.96%			SUPERIOR
TROUT LAKE	33,151,300	33,151,300	2,126,700	2,126,700	35,278,000	35,278,000	-1,253,600	-3.43%	2.48%			TROUT LAKE
WHITEFISH	92,170,050	92,170,050	1,331,100	1,331,100	93,501,150	93,501,150	5,600,650	6.37%	6.57%			WHITEFISH
TOTAL TOWNSHIPS	1,017,714,340	1,017,714,340	53,326,600	53,326,600	1,071,040,940	1,071,040,940	36,181,665	3.50%	75.22%			TOTAL TOWNSHIPS
CITY OF S S MARIE	328,306,000	328,306,000	24,471,200	24,471,200	352,777,200	352,777,200	20,907,900	6.30%	24.78%			CITY OF S S MARIE
GRAND TOTAL	1,346,020,340	1,346,020,340	77,797,800	77,797,800	1,423,818,140	1,423,818,140	57,089,565	4.18%	100.00%			GRAND TOTAL

YEAR: 2020

CHIPPEWA COUNTY EQUALIZATION REPORT

REAL PROPERTY -- EQUALIZED VALUATIONS BY COUNTY BOARD OF COMMISSIONERS

TOWNSHIP/CITY	AGRICULTURAL CLASS 101	COMMERCIAL CLASS 201	INDUSTRIAL CLASS 301	RESIDENTIAL CLASS 401	TIM. CUT-OVER CLASS 501	DEVELOPMENTAL CLASS 601	REAL PROPERTY TOTALS	TOWNSHIP/CITY
BAY MILLS BRUCE	0 13,959,200	503,200 2,704,400	0 0	68,661,300 75,954,600	0 0	0 0	69,164,500 92,618,200	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 6,019,100	984,900 4,274,000	0 1,004,600	8,444,400 31,520,700	0 0	0 0	9,429,300 42,818,400	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	3,024,600 9,281,400	252,400 2,100,100	69,631,800 143,775,100	0 0	0 0	72,908,800 155,156,600	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 825,700	574,500 5,206,800	0 3,356,800	13,238,200 41,327,600	0 0	0 0	13,812,700 50,716,900	HULBERT KINROSS
PICKFORD RABER	9,067,700 2,686,800	3,106,600 1,646,200	0 0	51,646,300 35,375,650	0 0	0 0	63,820,600 39,708,650	PICKFORD RABER
RUDYARD SOO	9,805,200 2,737,500	3,218,600 17,751,300	0 2,954,200	34,466,800 106,406,200	0 0	0 0	47,490,600 129,849,200	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 2,579,000	720,300 8,655,300	0 0	52,470,000 40,473,940	0 0	0 0	53,190,300 51,708,240	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	1,672,600 3,789,500	0 0	31,478,700 88,380,550	0 0	0 0	33,151,300 92,170,050	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	47,680,200	67,114,200	9,668,100	893,251,840	0	0	1,017,714,340	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	122,319,400	16,194,500	189,792,100	0	0	328,306,000	CITY OF S S MARIE
GRAND TOTAL	47,680,200	189,433,600	25,862,600	1,083,043,940	0	0	1,346,020,340	GRAND TOTAL

YEAR: 2020

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 13,959,200	503,200 2,704,400	0 0	68,661,300 75,954,600	0 0	0 0	69,164,500 92,618,200	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 6,019,100	984,900 4,274,000	0 1,004,600	8,444,400 31,520,700	0 0	0 0	9,429,300 42,818,400	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	3,024,600 9,281,400	252,400 2,100,100	69,631,800 143,775,100	0 0	0 0	72,908,800 155,156,600	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 825,700	574,500 5,206,800	0 3,356,800	13,238,200 41,327,600	0 0	0 0	13,812,700 50,716,900	HULBERT KINROSS
PICKFORD RABER	9,067,700 2,686,800	3,106,600 1,646,200	0 0	51,646,300 35,375,650	0 0	0 0	63,820,600 39,708,650	PICKFORD RABER
RUDYARD SOO	9,805,200 2,737,500	3,218,600 17,751,300	0 2,954,200	34,466,800 106,406,200	0 0	0 0	47,490,600 129,849,200	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 2,579,000	720,300 8,655,300	0 0	52,470,000 40,473,940	0 0	0 0	53,190,300 51,708,240	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	1,672,600 3,789,500	0 0	31,478,700 88,380,550	0 0	0 0	33,151,300 92,170,050	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	47,680,200	67,114,200	9,668,100	893,251,840	0	0	1,017,714,340	TOTAL TOWNSHIPS
CITY OF S MARIE	0	122,319,400	16,194,500	189,792,100	0	0	328,306,000	CITY OF S S MARIE
GRAND TOTAL	47,680,200	189,433,600	25,862,600	1,083,043,940	0	0	1,346,020,340	GRAND TOTAL

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CHIPPEWA COUNTY EQUALIZATION REPORT

PERSONAL PROPERTY -- EQUALIZED VALUATIONS BY COUNTY BOARD OF COMMISSIONERS

TOWNSHIP/CITY	AGRICULTURAL CLASS 151	COMMERCIAL CLASS 251	INDUSTRIAL CLASS 351	RESIDENTIAL CLASS 451	UTILITY PERSONAL PROPERTY CLASS 551	TOTALS	TOWNSHIP/CITY
BAY MILLS BRUCE	0 0	231,900 44,300	0 0	0 0	1,226,000 2,702,800	1,457,900 2,747,100	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 0	47,200 1,144,000	0 247,400	0 0	2,266,100 5,199,700	2,313,300 6,591,100	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	0 0	254,800 873,900	0 327,000	0 0	2,775,500 1,778,800	3,030,300 2,979,700	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 0	0 1,017,000	0 758,400	0 0	1,226,900 2,691,500	1,226,900 4,466,900	HULBERT KINROSS
PICKFORD RABER	0 0	516,100 234,800	0 0	0 0	4,636,300 1,147,600	5,152,400 1,382,400	PICKFORD RABER
RUDYARD SOO	0 0	481,100 2,462,700	0 434,500	0 0	6,219,800 3,287,600	6,700,900 6,184,800	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 0	24,200 876,000	0 0	0 0	941,000 3,793,900	965,200 4,669,900	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	68,300 183,100	0 0	0 0	2,058,400 1,148,000	2,126,700 1,331,100	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	0	8,459,400	1,767,300	0	43,099,900	53,326,600	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	14,092,000	2,030,500	0	8,348,700	24,471,200	CITY OF S S MARIE
GRAND TOTAL	0	22,551,400	3,797,800	0	51,448,600	77,797,800	GRAND TOTAL

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CHIPPEWA COUNTY EQUALIZATION REPORT

AGRICULTURAL CLASS -- REAL 101

TOWNSHIP/CITY	2020 PARCEL COUNT	2020 LOCAL ASSESSED	2020 COUNTY EQUALIZED	2019 COUNTY EQUALIZED	2019 INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2020 LEVEL OF ASSESSMENT	2020 FACTOR	2019 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	0 258	0 13,959,200	0 13,959,200	0 14,267,700	0 -308,500	0.00% -2.16%	0.00% 29.28%	NC 49.88%	NC 1.00000	NC 1.00000	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 151	0 6,019,100	0 6,019,100	0 6,350,400	0 -331,300	0.00% -5.22%	0.00% 12.62%	NC 49.80%	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 21	0 825,700	0 825,700	0 789,500	0 36,200	0.00% 4.59%	0.00% 1.73%	NC 49.79%	NC 1.00000	NC 1.00000	HULBERT KINROSS
PICKFORD RABER	217 69	9,067,700 2,686,800	9,067,700 2,686,800	9,514,500 2,834,600	-446,800 -147,800	-4.70% -5.21%	19.02% 5.64%	49.89% 49.72%	1.00000 1.00000	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	232 53	9,805,200 2,737,500	9,805,200 2,737,500	9,505,300 3,210,500	299,900 -473,000	3.16% -14.73%	20.56% 5.74%	49.96% 49.54%	1.00000 1.00000	1.00000 1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 77	0 2,579,000	0 2,579,000	0 2,551,300	0 27,700	0.00% 1.09%	0.00% 5.41%	NC 49.70%	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	1,078	47,680,200	47,680,200	49,023,800	-1,343,600	-2.74%	100.00%				TOTAL TOWNSHIPS
CITY OF S MARIE	0	0	0	0	0	0.00%	0.00%	NC	NC	1.00000	CITY OF S MARIE
GRAND TOTAL	1,078	47,680,200	47,680,200	49,023,800	-1,343,600	-2.74%	100.00%				GRAND TOTAL

YEAR: 2020

CHIPPEWA COUNTY EQUALIZATION REPORT

COMMERCIAL CLASS -- REAL 201

TOWNSHIP/CITY	2020 PARCEL COUNT	2020 LOCAL ASSESSED	2020 COUNTY EQUALIZED	2019 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL ASSESSMENT	2020 LEVEL OF ASSESSMENT	2020 FACTOR	2019 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	5 48	503,200 2,704,400	503,200 2,704,400	493,200 2,533,400	10,000 171,000	2.03% 6.75%	0.27% 1.43%	49.17% 49.77%	1.00000 1.00000	1.00000 1.00000	BAY MILLS BRUCE
CHIPPEWA DAFTER	20 42	984,900 4,274,000	984,900 4,274,000	982,000 4,125,200	2,900 148,800	0.30% 3.61%	0.52% 2.26%	49.26% 49.94%	1.00000 1.00000	1.00000 1.00000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	49 88	3,024,600 9,281,400	3,024,600 9,281,400	2,161,700 6,076,800	862,900 3,204,600	39.92% 52.73%	1.60% 4.90%	49.59% 50.00%	1.00000 1.00000	1.00000 1.00000	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	9 68	574,500 5,206,800	574,500 5,206,800	536,900 4,754,700	37,600 452,100	7.00% 9.51%	0.30% 2.75%	49.73% 49.95%	1.00000 1.00000	1.00000 1.00000	HULBERT KINROSS
PICKFORD RABER	65 18	3,106,600 1,646,200	3,106,600 1,646,200	2,978,000 1,469,000	128,600 177,200	4.32% 12.06%	1.64% 0.87%	49.96% 49.48%	1.00000 1.00000	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	56 83	3,218,600 17,751,300	3,218,600 17,751,300	2,833,900 17,458,900	384,700 292,400	13.57% 1.67%	1.70% 9.37%	49.88% 49.98%	1.00000 1.00000	1.00000 1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	9 43	720,300 8,655,300	720,300 8,655,300	582,900 9,164,000	137,400 -508,700	23.57% -5.55%	0.38% 4.57%	49.86% 50.00%	1.00000 1.00000	1.00000 1.00000	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	35 73	1,672,600 3,789,500	1,672,600 3,789,500	1,630,500 3,874,700	42,100 -85,200	2.58% -2.20%	0.88% 2.00%	49.64% 49.93%	1.00000 1.00000	1.00000 1.00000	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	711	67,114,200	67,114,200	61,655,800	5,458,400	8.85%	35.43%				TOTAL TOWNSHIPS
CITY OF S S MARIE	572	122,319,400	122,319,400	98,078,700	24,240,700	24.72%	64.57%	49.28%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	1,283	189,433,600	189,433,600	159,734,500	29,699,100	18.59%	100.00%				GRAND TOTAL

YEAR: 2020

CHIPPEWA COUNTY EQUALIZATION REPORT

INDUSTRIAL CLASS -- REAL 301

TOWNSHIP/CITY	2020 PARCEL COUNT	2020 LOCAL ASSESSED	2020 COUNTY EQUALIZED	2019 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2020 LEVEL OF ASSESSMENT	2020 FACTOR	2019 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 7	0 1,004,600	0 1,004,600	0 1,028,700	0 -24,100	0.00% -2.34%	0.00% 3.88%	NC 49.67%	NC 1.00000	NC 1.00000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	3 13	252,400 2,100,100	252,400 2,100,100	507,800 2,126,200	-255,400 -26,100	-50.30% -1.23%	0.98% 8.12%	49.53% 49.31%	1.00000 1.00000	1.00000 1.00000	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	0 18	0 3,356,800	0 3,356,800	0 2,507,100	0 849,700	0.00% 33.89%	0.00% 12.98%	0.00% 49.80%	NA 1.00000	NC 1.00000	HULBERT KINROSS
PICKFORD RABER	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	PICKFORD RABER
RUDYARD SOO	0 25	0 2,954,200	0 2,954,200	0 3,011,900	0 -57,700	0.00% -1.92%	0.00% 11.42%	NC 49.60%	NC 1.00000	NC 1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 0	0 0	0 0	0 0	0 0	0.00% 0.00%	0.00% 0.00%	NC NC	NC NC	NC NC	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	0 0	0 0	0 0	20,900 0	-20,900 0	-100.00% 0.00%	0.00% 0.00%	0.00% 0.00%	NC NC	1.00000 1.00000	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	66	9,668,100	9,668,100	9,202,600	465,500	5.06%	37.38%				TOTAL TOWNSHIPS
CITY OF S S MARIE	69	16,194,500	16,194,500	16,762,500	-568,000	-3.39%	62.62%	49.50%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	135	25,862,600	25,862,600	25,965,100	-102,500	-0.39%	100.00%	50.00%	1.00000	1.00000	GRAND TOTAL

YEAR: 2020

CHIPPEWA COUNTY EQUALIZATION REPORT

RESIDENTIAL CLASS - - REAL 401

TOWNSHIP/CITY	2020 PARCEL COUNT	2020 LOCAL ASSESSED	2020 COUNTY EQUALIZED	2019 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL EQ.	2020 LEVEL OF ASSESSMENT	2020 FACTOR	2019 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	1,143 1,567	68,661,300 75,954,600	68,661,300 75,954,600	66,663,900 71,161,400	1,997,400 4,793,200	3.00% 6.74%	6.34% 7.01%	49.90% 49.65%	1.00000 1.00000	1.00000 1.00000	BAY MILLS BRUCE
CHIPPEWA DAFTER	435 757	8,444,400 31,520,700	8,444,400 31,520,700	8,415,700 29,655,700	28,700 1,865,000	0.34% 6.29%	0.78% 2.91%	49.86% 49.87%	1.00000 1.00000	1.00000 1.00000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	1,757 3,157	69,631,800 143,775,100	69,631,800 143,775,100	66,703,400 139,283,100	2,928,400 4,492,000	4.39% 3.23%	6.43% 13.28%	49.60% 49.80%	1.00000 1.00000	1.00000 1.00000	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	496 1,415	13,238,200 41,327,600	13,238,200 41,327,600	13,324,900 39,979,800	-86,700 1,347,800	-0.65% 3.37%	1.22% 3.82%	49.94% 49.66%	1.00000 1.00000	1.00000 1.00000	HULBERT KINROSS
PICKFORD RABER	1,319 1,197	51,646,300 35,375,650	51,646,300 35,375,650	49,593,300 33,800,000	2,053,000 1,575,650	4.14% 4.66%	4.77% 3.27%	49.90% 49.38%	1.00000 1.00000	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	1,030 1,903	34,466,800 106,406,200	34,466,800 106,406,200	33,759,000 105,644,500	707,800 761,700	2.10% 0.72%	3.18% 9.82%	49.99% 49.86%	1.00000 1.00000	1.00000 1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	1,424 1,137	52,470,000 40,473,940	52,470,000 40,473,940	51,577,600 39,413,700	892,400 1,060,240	1.73% 2.69%	4.84% 3.74%	49.84% 49.95%	1.00000 1.00000	1.00000 1.00000	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	911 2,310	31,478,700 88,380,550	31,478,700 88,380,550	33,233,600 82,818,400	-1,754,900 5,562,150	-5.28% 6.72%	2.91% 8.16%	49.64% 49.78%	1.00000 1.00000	1.00000 1.00000	TROUT LAKE WHITEFISH
TOTAL TOWNSHIPS	21,958	893,251,840	893,251,840	865,028,000	28,223,840	3.26%	82.48%				TOTAL TOWNSHIPS
CITY OF S S MARIE	5,226	189,792,100	189,792,100	181,268,300	8,523,800	4.70%	17.52%	49.92%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	27,184	1,083,043,940	1,083,043,940	1,046,296,300	36,747,640	3.51%	100.00%				GRAND TOTAL

YEAR: 2020

CHIPPEWA COUNTY EQUALIZATION REPORT

TIMBER CUTOVER CLASS - - REAL 501

TOWNSHIP/CITY	2020 PARCEL COUNT	2020 LOCAL ASSESSED	2020 COUNTY EQUALIZED	2019 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2020 LEVEL OF ASSESSMENT	2020 FACTOR	2019 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: 2020

CHIPPEWA COUNTY EQUALIZATION REPORT

DEVELOPMENTAL CLASS - - REAL 601

TOWNSHIP/CITY	2020 PARCEL COUNT	2020 LOCAL ASSESSED	2020 COUNTY EQUALIZED	2019 COUNTY EQUALIZED	2019 INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL ASSESSMENT	2020 LEVEL OF ASSESSMENT	2020 FACTOR	2019 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: 2020

CHIPPEWA COUNTY EQUALIZATION REPORT

SUMMARY OF RATIOS AND FACTORS*

UNIT	CLASS: AG 101		CLASS: COM 201		CLASS: IND 301		CLASS: RES 401		CLASS: TC 501 *		CLASS: DEV 601*		CLASS: PERSONAL		UNIT
	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	
BAY MILLS BRUCE	NC 49.88%	NC 1.00000	49.17% 49.77%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	49.90% 49.65%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	BAY MILLS BRUCE
CHIPPEWA DAFTER	NC 49.80%	NC 1.00000	49.26% 49.94%	1.00000 1.00000	0.00% 49.67%	0.00000 1.00000	49.86% 49.87%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	NC NC	NC NC	49.59% 50.00%	1.00000 1.00000	49.53% 49.31%	1.00000 1.00000	49.60% 49.80%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	NC 49.79%	NC 1.00000	49.73% 49.95%	1.00000 1.00000	0.00% 49.80%	NA 1.00000	49.94% 49.66%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	HULBERT KINROSS
PICKFORD RABER	49.89% 49.72%	1.00000 1.00000	49.96% 49.48%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	49.90% 49.38%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	49.96% 49.54%	1.00000 1.00000	49.88% 49.98%	1.00000 1.00000	0.00% 49.60%	0.00000 1.00000	49.99% 49.86%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	NC 49.70%	NC 1.00000	49.86% 50.00%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	49.84% 49.95%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	NC NC	NC NC	49.64% 49.93%	1.00000 1.00000	0.00% 0.00%	NC NC	49.64% 49.78%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	TROUT LAKE WHITEFISH
CITY OF S.S.MARIE	NC	NC	49.28%	1.00000	49.50%	1.00000	49.92%	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: 2020

CHIPPEWA COUNTY TOTAL VALUATIONS

NUMBER OF PARCELS	REAL PROPERTY TOTALS	CLASS NUMBER	EQUALIZED VALUES	TRUE CASH VALUE	% OF TOTAL
1,078	AGRICULTURAL	101	47,680,200	95,648,272	3.54%
1,283	COMMERCIAL	201	189,433,600	382,680,356	14.15%
135	INDUSTRIAL	301	25,862,600	52,201,339	1.93%
27,184	RESIDENTIAL	401	1,083,043,940	2,174,436,119	80.38%
0	TIMBER CUT-OVER	501	0	0	0.00%
0	DEVELOPMENTAL	601	0	0	0.00%
29,680	TOTAL REAL		1,346,020,340	2,704,966,086	100.00%

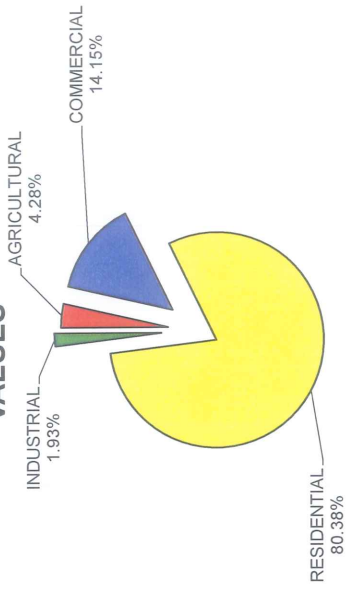
REAL PERCENT OF COUNTY TOTAL: 94.54%

NUMBER OF PARCELS	PERSONAL PROPERTY TOTALS	CLASS NUMBER	EQUALIZED VALUES	TRUE CASH VALUE	% OF TOTAL
0	AGRICULTURAL	151	0	0	0.00%
802	COMMERCIAL	251	22,551,400	45,102,800	28.99%
23	INDUSTRIAL	351	3,797,800	7,595,600	4.88%
0	RESIDENTIAL	451	0	0	0.00%
55	UTILITY	551	51,448,600	102,897,200	66.13%
880	TOTAL PERSONAL		77,797,800	155,595,600	100.00%

PERSONAL PERCENT OF COUNTY TOTAL: 5.46%

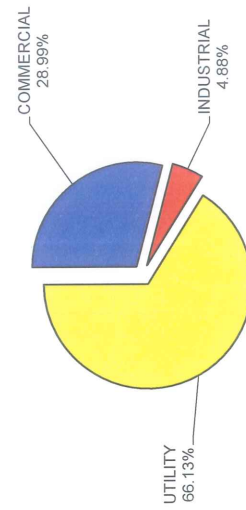
30,560	GRAND TOTALS:		1,423,818,140	2,860,561,686	100.00%
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DISTRIBUTION OF 2020 REAL EQUALIZED VALUES



■ AGRICULTURAL ■ COMMERCIAL ■ RESIDENTIAL ■ INDUSTRIAL

DISTRIBUTION OF 2020 PERSONAL EQUALIZED VALUES



■ COMMERCIAL ■ INDUSTRIAL ■ UTILITY

YEAR: 2020

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	TAHQAMENON DIST 48 040	WHITEFISH DIST 17 160	TOTALS	TOWNSHIP OR CITY
BAY MILLS BRUCE	70,622,400		2,384,000			92,981,300			70,622,400 95,365,300	BAY MILLS BRUCE
CHIPPEWA DAFTER	11,742,600 11,596,300				8,379,600	29,433,600			11,742,600 49,409,500	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		75,939,100 158,136,300							75,939,100 158,136,300	DETOUR DRUMMOND ISL
HULBERT KINROSS					55,183,800		15,039,600		15,039,600 55,183,800	HULBERT KINROSS
PICKFORD RABER		20,800,950	68,973,000 20,170,400	119,700					68,973,000 41,091,050	PICKFORD RABER
RUDYARD SOO					54,191,500	136,034,000			54,191,500 136,034,000	RUDYARD SOO
SUGAR ISL SUPERIOR	56,378,140					54,155,500			54,155,500 56,378,140	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					35,278,000			93,501,150	35,278,000 93,501,150	TROUT LAKE WHITEFISH
TOTAL TWPS	150,339,440	254,876,350	91,527,400	119,700	153,032,900	312,604,400	15,039,600	93,501,150	1,071,040,940	TOTAL TWPS
CITY OF SOO						352,777,200			352,777,200	CITY OF SOO
GRAND TOTALS	150,339,440	254,876,350	91,527,400	119,700	153,032,900	665,381,600	15,039,600	93,501,150	1,423,818,140	GRAND TOTALS

TOTALS SHOWN ABOVE ARE CHIPPEWA COUNTY VALUES ONLY

Sharon H. Kennedy
SHARON H KENNEDY, EQUALIZATION DIRECTOR

April 10, 2020

CERTIFIED

YEAR: 2020

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	59,186,457		2,180,118			76,512,231			59,186,457 78,692,349	BAY MILLS BRUCE
CHIPPEWA DAFTER	10,419,531 9,678,071				7,315,719	26,938,149			10,419,531 43,931,939	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		58,912,831 122,947,998							58,912,831 122,947,998	DETOUR DRUMMOND ISL
HULBERT KINROSS					49,818,040		11,256,379		11,256,379 49,818,040	HULBERT KINROSS
PICKFORD RABER		16,396,632	56,951,005 15,403,624	90,153					56,951,005 31,890,409	PICKFORD RABER
RUDYARD SOO					45,669,877	124,717,082			45,669,877 124,717,082	RUDYARD SOO
SUGAR ISL SUPERIOR	49,115,519					44,084,304			44,084,304 49,115,519	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					30,349,611			70,776,499	30,349,611 70,776,499	TROUT LAKE WHITEFISH
TOTAL TWPS	128,399,578	198,257,461	74,534,747	90,153	133,153,247	272,251,766	11,256,379	70,776,499	888,719,830	TOTAL TWPS
CITY OF SOO						290,322,784			290,322,784	CITY OF SOO
GRAND TOTALS	128,399,578	198,257,461	74,534,747	90,153	133,153,247	562,574,550	11,256,379	70,776,499	1,179,042,614	GRAND TOTALS

CERTIFIED

May 26, 2020

Sharon H. Kennedy
SHARON H KENNEDY, EQUALIZATION DIRECTOR

YEAR: 2020 FINAL
CHIPPEWA COUNTY EQUALIZATION REPORT
SCHOOL DISTRICT TAXABLE VALUES

STATE SCHOOL CODE	SCHOOL DISTRICT	2019	2020	AMOUNT OF INCREASE OR (DECREASE)	PERCENT CHANGE
17140	BRIMLEY AREA	125,829,148	128,399,578	2,570,430	2.04%
17050	DETOUR AREA	194,743,704	198,257,461	3,513,757	1.80%
17090	PICKFORD AREA *	72,703,579	74,534,747	1,831,168	2.52%
17110	RUDYARD AREA	130,133,921	133,153,247	3,019,326	2.32%
17010	SAULT AREA	549,011,533	562,574,550	13,563,017	2.47%
48040	TAHQUAMENON *	11,170,770	11,256,379	85,609	0.77%
17160	WHITEFISH	68,336,024	70,776,499	2,440,475	3.57%
49040	LES CHENEAUX *	128,986	90,153	-38,833	-30.11%
17000	EASTERN U P ISD *	1,152,057,665	1,179,042,614	26,984,949	2.34%

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

YEAR: 2020

DNR-PILT-"513" ROLL

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

TOWNSHIP OR CITY	BRIMLEY AREA DIST 17 140	DETOUR AREA DIST 17 050	PICKFORD DIST 17 090	LES CHENEAUX DIST 49 040	RUDYARD DIST 17 110	SAULT AREA DIST 17 010	TAHQAMENON DIST 48 040	WHITEFISH DIST 17 160	TOTALS	TOWNSHIP OR CITY
BAY MILLS BRUCE	66,525					1,001,400			66,525 1,001,400	BAY MILLS BRUCE
CHIPPEWA DAFTER	273,712				11,584				273,712 11,584	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		991,313 3,650,624							991,313 3,650,624	DETOUR DRUMMOND ISL
HULBERT KINROSS					55,198		991,214		991,214 55,198	HULBERT KINROSS
PICKFORD RABER		3,616,407	355,957 1,477,849						355,957 5,094,256	PICKFORD RABER
RUDYARD SOO					47,504	27,161			47,504 27,161	RUDYARD SOO
SUGAR ISL SUPERIOR	19,631								0 19,631	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					6,941			6,036,095	6,941 6,036,095	TROUT LAKE WHITEFISH
TOTAL TWPS	359,868	8,258,344	1,833,806	0	121,227	1,028,561	991,214	6,036,095	18,629,115	TOTAL TWPS
CITY OF SOO						14,480			14,480	CITY OF SOO
GRAND TOTALS	359,868	8,258,344	1,833,806	0	121,227	1,043,041	991,214	6,036,095	18,643,595	GRAND TOTALS

BALANCES TO DNR LIST


SHARON H KENNEDY, EQUALIZATION DIRECTOR

CERTIFIED

LUCE, MACKINAC & SCHOOLCRAFT
EQUALIZATION DIRECTORS

TAXING UNITS IN COUNTY
CHIPPEWA COUNTY TREASURER

CODE NUMBER	TAXING UNIT	2019 TAXABLE VALUE	2020 TAXABLE VALUE	LOSSES TAXABLE VALUE	ADDITIONS TAXABLE VALUE	CURRENT MILLAGE REDUCTION FRACTION HEADLEE****	TRUTH IN TAXATION FRACTION BTRF	TRUTH IN ASSESSING FRACTION
TOWNSHIPS:								
17-001	BAY MILLS	57,800,807	59,186,457	174,559	813,700	1.0000	1.0000	1.00000
17-002	BRUCE	75,460,001	78,692,349	265,958	2,083,252	1.0000	0.9815	1.00000
17-003	CHIPPEWA	10,114,766	10,419,531	48,522	274,300	1.0000	0.9922	1.00000
17-004	DAFTER	41,573,262	43,931,939	325,401	2,251,739	1.0000	0.9896	1.00000
17-005	DETOUR	56,022,819	58,912,831	845,384	3,169,755	1.0000	0.9899	1.00000
17-006	DRUMMOND ISL	122,534,314	122,947,998	343,614	1,517,986	1.0000	1.0063	1.00000
17-007	HULBERT	11,170,770	11,256,379	55,272	86,704	1.0000	0.9951	1.00000
17-008	KINROSS	48,486,866	49,818,040	563,224	1,196,800	1.0000	0.9857	1.00000
17-009	PICKFORD	55,410,345	56,951,005	310,262	772,973	0.9994	0.9808	1.00000
17-010	RABER	31,480,889	31,890,409	272,079	903,500	1.0000	1.0072	1.00000
17-011	RUDYARD	44,445,258	45,669,877	110,151	617,700	1.0000	0.9841	1.00000
17-012	SOO	122,268,109	124,717,082	462,258	1,308,100	1.0000	0.9870	1.00000
17-013	SUGAR ISLAND	43,060,184	44,084,304	179,172	510,000	1.0000	0.9841	1.00000
17-014	SUPERIOR	48,464,044	49,115,519	255,933	825,398	1.0000	0.9983	1.00000
17-015	TROUT LAKE	30,014,982	30,349,611	138,223	701,800	1.0000	1.0077	1.00000
17-016	WHITEFISH	68,336,024	70,776,499	234,049	792,845	0.9916	0.9731	1.00000
CITIES & VILLAGES:								
17-041	DETOUR VLG*	17,988,956	19,484,457	353,797	1,651,116	1.0000	0.9889	N/A
17-051	CITY OF SOO	285,414,225	290,322,784	2,663,593	3,601,372	1.0000	0.9862	1.00000
COUNTY:								
17-000	CHIPPEWA CO.	1,152,057,665	1,179,042,614	7,247,654	21,427,924	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	227,355,774	234,414,676	703,635	3,673,798	1.0000	0.9823
17050 DETOUR	126,732,873	128,830,571	837,374	3,729,491	1.0000	1.0064
17090 PICKFORD***	34,981,129	36,005,734	116,400	464,320	0.9996	0.9810
17110 RUDYARD***	62,954,816	65,064,280	171,145	1,863,600	1.0000	0.9934
17140 BRIMLEY	65,359,643	66,968,829	119,285	1,340,300	1.0000	0.9941
17160 WHITEFISH	51,132,559	52,925,566	0	583,045	0.9954	0.9769
48040 TAHQUAMENON***	176,762,749	178,555,921	338,731	2,814,929	1.0000	1.0039
49040 LES CHENEAUX***	143,439,841	147,171,312	174,518	1,146,060	0.9997	0.9811

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

	PREV TAXABLE	CURR TAXABLE	LOSSES	ADDITIONS	HEADLEE	BTRF
17010 SAULT	549,011,533	562,574,550	3,769,039	9,368,863	1.0000	0.9856
17050 DETOUR	194,743,704	198,257,461	1,421,598	5,424,713	1.0000	1.0025
17090 PICKFORD**	88,487,517	90,847,986	379,644	1,123,173	1.0000	0.9820
17110 RUDYARD**	135,004,437	138,430,641	869,427	2,939,200	1.0000	0.9900
17140 BRIMLEY	125,829,148	128,399,578	562,110	2,192,698	1.0000	0.9926
17160 WHITEFISH	68,336,024	70,776,499	234,049	792,845	0.9916	0.9731
48040 TAHQUAMENON**	291,004,410	294,906,189	2,326,781	4,024,664	1.0000	0.9924
49040 LES CHENEAUX**	218,171,051	220,603,749	3,186,338	1,985,553	1.0000	0.9834
17000 EUP ISD ***	2,400,472,972	2,466,365,518	16,819,096	49,173,769	1.0000	0.9861
SUPERIOR DISTRICT LIBRARY***	1,301,300,553	1,329,689,609	9,860,040	21,650,464	1.0000	0.9873

*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 CHENEAUX & ST IGNACE SCHOOL DISTRICTS IN BOTH CHIPPEWA & MACKINAC COUNTIES

CERTIFIED BY: 
SHARON H. KENNEDY, CHIPPEWA COUNTY EQUALIZATION DIRECTOR skennedy@chippewacountyymi.gov

YEAR: 2020

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

TAXABLE VALUES SHOWN ARE FINAL

UNIT NAME	EQUALIZED VALUES: REAL PROPERTY					TC & DEVEL	TOTAL REAL VALUES	EQUALIZED VALUES: PERSONAL PROPERTY:					TOTAL PERSONAL	GRAND TOTALS
	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY			COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY			
BAY MILLS	0	503,200	0	68,661,300	0	0	69,164,500	231,900	0	0	0	1,226,000	1,457,900	70,622,400
BRUCE	13,959,200	2,704,400	0	75,954,600	0	0	92,618,200	44,300	0	0	0	2,702,800	2,747,100	95,365,300
CHIPPEWA	0	984,900	0	8,444,400	0	0	9,429,300	47,200	0	0	0	2,266,100	2,313,300	11,742,600
DAFTER	6,019,100	4,274,000	1,004,600	31,520,700	0	0	42,818,400	1,144,000	247,400	0	0	5,199,700	6,591,100	49,409,500
DETOUR	0	3,024,600	252,400	69,631,800	0	0	72,908,800	254,800	0	0	0	2,775,500	3,030,300	75,939,100
DRUMMOND ISL	0	9,281,400	2,100,100	143,775,100	0	0	155,156,600	873,900	327,000	0	0	1,778,800	2,979,700	158,136,300
HULBERT	0	574,500	0	13,238,200	0	0	13,812,700	0	0	0	0	1,226,900	1,226,900	15,039,600
KINROSS	825,700	5,206,800	3,356,800	41,327,600	0	0	50,716,900	1,017,000	758,400	0	0	2,691,500	4,466,900	55,183,800
PICKFORD	9,067,700	3,106,600	0	51,646,300	0	0	63,820,600	516,100	0	0	0	4,636,300	5,152,400	68,973,000
RABER	2,686,800	1,646,200	0	35,375,650	0	0	39,708,650	234,800	0	0	0	1,147,600	1,382,400	41,091,050
RUDYARD	9,805,200	3,218,600	0	34,466,800	0	0	47,490,600	481,100	0	0	0	6,219,800	6,700,900	54,191,500
SOO	2,737,500	17,751,300	2,954,200	106,406,200	0	0	129,849,200	2,462,700	434,500	0	0	3,287,600	6,184,800	136,034,000
SUGAR ISLAND	0	720,300	0	52,470,000	0	0	53,190,300	24,200	0	0	0	941,000	965,200	54,155,500
SUPERIOR	2,579,000	8,655,300	0	40,473,940	0	0	51,708,240	876,000	0	0	0	3,793,900	4,669,900	56,378,140
TROUT LAKE	0	1,672,600	0	31,478,700	0	0	33,151,300	68,300	0	0	0	2,126,400	2,194,700	35,278,000
WHITEFISH	0	3,789,500	0	88,380,550	0	0	92,170,050	183,100	0	0	0	1,148,000	1,331,100	93,501,150
CITY OF SAULT	0	122,319,400	16,194,500	189,792,100	0	0	328,306,000	14,092,000	2,030,500	0	0	8,348,700	24,471,200	352,777,200
TOTALS:	47,680,200	189,433,600	25,862,600	1,083,043,940	0	0	1,346,020,340	22,551,400	3,797,800	0	0	51,448,600	77,797,800	1,423,818,140

UNIT NAME	TAXABLE VALUES: REAL PROPERTY:					TC & DEVEL	TOTAL REAL VALUES	TAXABLE VALUES: PERSONAL PROPERTY:					TOTAL PERSONAL	GRAND TOTALS
	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY			COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY			
BAY MILLS	0	385,910	0	57,342,647	0	0	57,728,557	231,900	0	0	0	1,226,000	1,457,900	59,186,457
BRUCE	10,140,962	2,361,552	0	63,442,735	0	0	75,945,249	44,300	0	0	0	2,702,800	2,747,100	78,692,349
CHIPPEWA	0	902,145	0	7,204,086	0	0	8,106,231	47,200	0	0	0	2,266,100	2,313,300	10,419,531
DAFTER	4,048,360	4,101,776	990,262	28,200,441	0	0	37,340,839	1,144,000	247,400	0	0	5,199,700	6,591,100	43,931,939
DETOUR	0	2,579,272	243,434	53,059,825	0	0	55,882,531	254,800	0	0	0	2,775,500	3,030,300	58,912,831
DRUMMOND ISL	0	6,263,878	1,728,582	111,975,838	0	0	119,968,298	873,900	327,000	0	0	1,778,800	2,979,700	122,947,998
HULBERT	0	452,119	0	9,577,360	0	0	10,029,479	0	0	0	0	1,226,900	1,226,900	11,256,379
KINROSS	436,187	4,851,507	2,917,005	37,146,441	0	0	45,351,140	1,017,000	758,400	0	0	2,691,500	4,466,900	49,818,040
PICKFORD	6,478,378	2,788,086	0	42,532,141	0	0	51,798,605	516,100	0	0	0	4,636,300	5,152,400	56,951,005
RABER	1,843,603	1,244,589	0	27,419,817	0	0	30,508,009	234,800	0	0	0	1,147,600	1,382,400	31,890,409
RUDYARD	7,304,389	2,836,269	0	28,828,319	0	0	38,968,977	481,100	0	0	0	6,219,800	6,700,900	45,669,877
SOO	1,932,395	16,679,143	2,014,092	97,906,652	0	0	118,532,282	2,462,700	434,500	0	0	3,287,600	6,184,800	124,717,082
SUGAR ISLAND	1,907,715	8,490,296	0	42,579,908	0	0	52,977,919	24,200	0	0	0	941,000	965,200	54,084,304
SUPERIOR	0	1,473,636	0	34,047,608	0	0	35,521,244	876,000	0	0	0	3,793,900	4,669,900	49,115,519
TROUT LAKE	0	0	0	26,749,275	0	0	26,749,275	68,300	0	0	0	2,058,400	2,126,700	30,349,611
WHITEFISH	0	3,493,168	0	65,952,231	0	0	69,445,399	183,100	0	0	0	1,148,000	1,331,100	70,776,499
CITY OF SAULT	0	84,735,215	14,342,009	166,774,360	0	0	265,851,584	14,092,000	2,030,500	0	0	8,348,700	24,471,200	290,322,784
TOTALS:	34,091,989	144,177,757	22,235,384	900,739,684	0	0	1,101,244,814	22,551,400	3,797,800	0	0	51,448,600	77,797,800	1,179,042,614

CHIPPEWA COUNTY EQUALIZATION REPORT
COMPARISON OF EQUALIZED AND TAXABLE VALUES

EQUALIZED VALUES TAXABLE VALUES

TOWNSHIP/CITY	2019 EQUALIZED VALUES	2020 EQUALIZED VALUES	DOLLAR CHANGE EQUALIZED	PERCENT CHANGE EQUALIZED	2019 TAXABLE VALUES	2020 TAXABLE VALUES	DOLLAR CHANGE TAXABLE	PERCENT CHANGE TAXABLE	TOWNSHIP/CITY
BAY MILLS	68,602,000	70,622,400	2,020,400	2.95%	57,800,807	59,186,457	1,385,650	2.40%	BAY MILLS
BRUCE	90,645,200	95,365,300	4,720,100	5.21%	75,460,001	78,692,349	3,232,348	4.28%	BRUCE
CHIPPEWA	11,536,200	11,742,600	206,400	1.79%	10,114,766	10,419,531	304,765	3.01%	CHIPPEWA
DAFTER	46,297,900	49,409,500	3,111,600	6.72%	41,573,262	43,931,939	2,358,677	5.67%	DAFTER
DETOUR	71,540,100	75,939,100	4,399,000	6.15%	56,022,819	58,912,831	2,890,012	5.16%	DETOUR
DRUMMOND ISLAND	150,093,200	158,136,300	8,043,100	5.36%	122,534,314	122,947,998	413,684	0.34%	DRUMMOND ISLAND
HULBERT	15,114,600	15,039,600	-75,000	-0.50%	11,170,770	11,256,379	85,609	0.77%	HULBERT
KINROSS	52,985,200	55,183,800	2,198,600	4.15%	48,486,866	49,818,040	1,331,174	2.75%	KINROSS
PICKFORD	67,388,800	68,973,000	1,584,200	2.35%	55,410,345	56,951,005	1,540,660	2.78%	PICKFORD
RABER	39,257,500	41,091,050	1,833,550	4.67%	31,480,889	31,890,409	409,520	1.30%	RABER
RUDYARD	52,962,000	54,191,500	1,229,500	2.32%	44,445,258	45,669,877	1,224,619	2.76%	RUDYARD
SOO	135,012,200	136,034,000	1,021,800	0.76%	122,268,109	124,717,082	2,448,973	2.00%	SOO
SUGAR ISLAND	53,093,800	54,155,500	1,061,700	2.00%	43,060,184	44,084,304	1,024,120	2.38%	SUGAR ISLAND
SUPERIOR	55,898,475	56,378,140	479,665	0.86%	48,464,044	49,115,519	651,475	1.34%	SUPERIOR
TROUT LAKE	36,531,600	35,278,000	-1,253,600	-3.43%	30,014,982	30,349,611	334,629	1.11%	TROUT LAKE
WHITEFISH	87,900,500	93,501,150	5,600,650	6.37%	68,336,024	70,776,499	2,440,475	3.57%	WHITEFISH
TOTAL TOWNSHIPS	1,034,859,275	1,071,040,940	36,181,665	3.50%	866,643,440	888,719,830	22,076,390	2.55%	TOTAL TOWNSHIPS
CITY OF S S MARIE	331,869,300	352,777,200	20,907,900	6.30%	285,414,225	290,322,784	4,908,559	1.72%	CITY OF S S MARIE
GRAND TOTAL	1,366,728,575	1,423,818,140	57,089,565	4.18%	1,152,057,665	1,179,042,614	26,984,949	2.34%	GRAND TOTAL

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT
 DETAIL OF TAXABLE VALUE CHANGES
 HEADLEE ANALYSIS

COUNTY: CHIPPEWA
 YEAR: 2020
 DATE: 15-May-19
 FORM: FINAL TAXABLE VALUE ANALYSIS
 CPI: 1.019

CODE NUMBER	TAXING UNIT	2019 TAXABLE VALUE	2020 TAXABLE VALUE	LOSSES TAXABLE VALUE	ADDITIONS TAXABLE VALUE	DIFFERENCE PREV TV & CURR TV	PERCENT CHANGE TV/PREV TV	NET ADDITIONS	2020 EQUALIZED VALUE	RATIO TV/EQ	CODE NUMBER UNIT
TOWNSHIPS:											
17-001	BAY MILLS	57,800,807	59,186,457	174,559	813,700	1,385,650	2.40%	639,141	68,904,800	85.90%	17-001
17-002	BRUCE	75,460,001	78,692,349	265,958	2,083,252	3,232,348	4.28%	1,817,294	88,785,700	88.63%	17-002
17-003	CHIPPEWA	10,114,766	10,419,531	48,522	274,300	304,765	3.01%	225,778	11,857,800	87.87%	17-003
17-004	DAFTER	41,573,262	43,931,939	325,401	2,251,739	2,358,677	5.67%	1,926,338	45,498,500	96.56%	17-004
17-005	DETOUR	56,022,819	58,912,831	845,384	3,169,755	2,890,012	5.16%	2,324,371	65,533,600	89.90%	17-005
17-006	DRUMMOND ISL	122,534,314	122,947,998	343,614	1,517,986	413,684	0.34%	1,174,372	156,373,300	78.62%	17-006
17-007	HULBERT	11,170,770	11,256,379	55,272	86,704	85,609	0.77%	31,432	14,325,619	78.58%	17-007
17-008	KINROSS*	48,486,866	49,818,040	563,224	1,196,800	1,331,174	2.75%	633,576	52,814,900	94.33%	17-008
17-009	PICKFORD	55,410,345	56,951,005	310,262	772,973	1,540,660	2.78%	462,711	61,734,700	92.25%	17-009
17-010	RABER	31,480,889	31,890,409	272,079	903,500	409,520	1.30%	631,421	41,779,600	76.33%	17-010
17-011	RUDYARD	44,445,258	45,669,877	110,151	617,700	1,224,619	2.76%	507,549	49,295,200	92.65%	17-011
17-012	SOO	122,268,109	124,717,082	462,258	1,308,100	2,448,973	2.00%	845,842	129,307,500	96.45%	17-012
17-013	SUGAR ISLAND	43,060,184	44,084,304	179,172	510,000	1,024,120	2.38%	330,828	53,378,700	82.59%	17-013
17-014	SUPERIOR	48,484,044	49,115,519	255,933	825,398	651,475	1.34%	569,465	55,404,600	88.65%	17-014
17-015	TROUT LAKE	30,014,982	30,349,611	138,223	701,800	334,629	1.11%	563,577	34,769,500	87.29%	17-015
17-016	WHITEFISH	68,336,024	70,776,499	234,049	792,845	2,440,475	3.57%	558,796	92,170,000	76.79%	17-016
CITIES & VILLAGES:											
17-041	DETOUR VLG*	17,988,956	19,484,457	353,797	1,651,116	1,495,501	8.31%	1,297,319	21,379,100	91.14%	17-041
17-051	CITY OF SOO	285,023,025	285,414,225	2,663,593	3,601,372	391,200	0.14%	937,779	313,627,200	91.00%	17-051
COUNTY:											
17-000	CHIPPEWA CO.	1,151,666,465	1,174,134,055	7,247,654	21,427,924	22,467,590	1.95%	14,180,270	1,335,561,219	87.91%	17-000

TAXABLE/
 EQUALIZED
 VALUE
 MULTIPLIER 1.14

YEAR: 2020

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY EQUALIZED VALUES

TOWNSHIP/CITY	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	TOWNSHIP/CITY
BAY MILLS BRUCE	72,317,100 86,438,200	70,327,200 86,117,600	68,154,200 86,782,400	68,241,600 88,880,200	67,896,400 89,281,400	68,321,600 89,759,700	68,904,800 88,785,700	68,775,100 88,403,600	68,602,000 90,645,200	70,622,400 95,365,300	BAY MILLS BRUCE
CHIPPEWA DAFTER	10,081,200 42,096,500	10,809,000 42,801,400	11,881,400 44,265,200	12,162,600 44,867,000	12,189,800 44,806,300	12,373,100 45,785,400	11,857,800 45,498,500	11,631,900 45,593,900	11,536,200 46,297,900	11,742,600 49,409,500	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	75,485,600 166,759,900	71,128,400 162,030,800	69,586,600 158,373,400	68,554,200 157,849,700	65,480,500 157,341,600	63,998,500 157,055,600	65,533,600 156,373,300	68,037,900 152,115,000	71,540,100 150,093,200	75,939,100 158,136,300	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	12,860,460 50,753,000	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 51,499,400	14,325,619 52,814,900	14,720,100 53,968,200	15,114,600 52,985,200	15,039,600 55,183,800	HULBERT KINROSS
PICKFORD RABER	62,483,950 42,362,000	59,355,500 40,659,100	59,537,050 40,088,800	58,512,050 39,851,100	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	PICKFORD RABER
RUDYARD SOO	52,491,219 119,491,800	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	RUDYARD SOO
SUGAR ISLAND SUPERIOR	55,502,100 52,489,265	54,808,000 52,538,370	55,234,600 54,986,870	54,090,000 54,679,270	54,789,800 54,541,482	53,866,551 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	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	36,169,100 112,189,750	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	TROUT LAKE WHITEFISH
CITY OF S S MARIE	315,317,600	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	CITY OF S S MARIE
GRAND TOTALS	1,365,287,744	1,327,164,521	1,326,453,970	1,330,106,620	1,332,027,604	1,333,014,476	1,335,661,219	1,347,238,100	1,366,728,575	1,423,818,140	GRAND TOTALS
DOLLAR CHANGE EACH YEAR	-8,969,255	-38,123,223	-710,551	3,652,850	1,920,984	986,872	2,546,743	11,676,881	19,490,475	57,089,565	DOLLAR CHANGE EACH YEAR
PERCENT CHANGE EACH YEAR	-0.65%	-2.79%	-0.05%	0.28%	0.14%	0.07%	0.19%	0.87%	1.45%	4.18%	PERCENT CHANGE EACH YEAR

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: \$4,956,114 AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 0.37%

YEAR: 2020

CHIPPEWA COUNTY EQUALIZATION REPORT

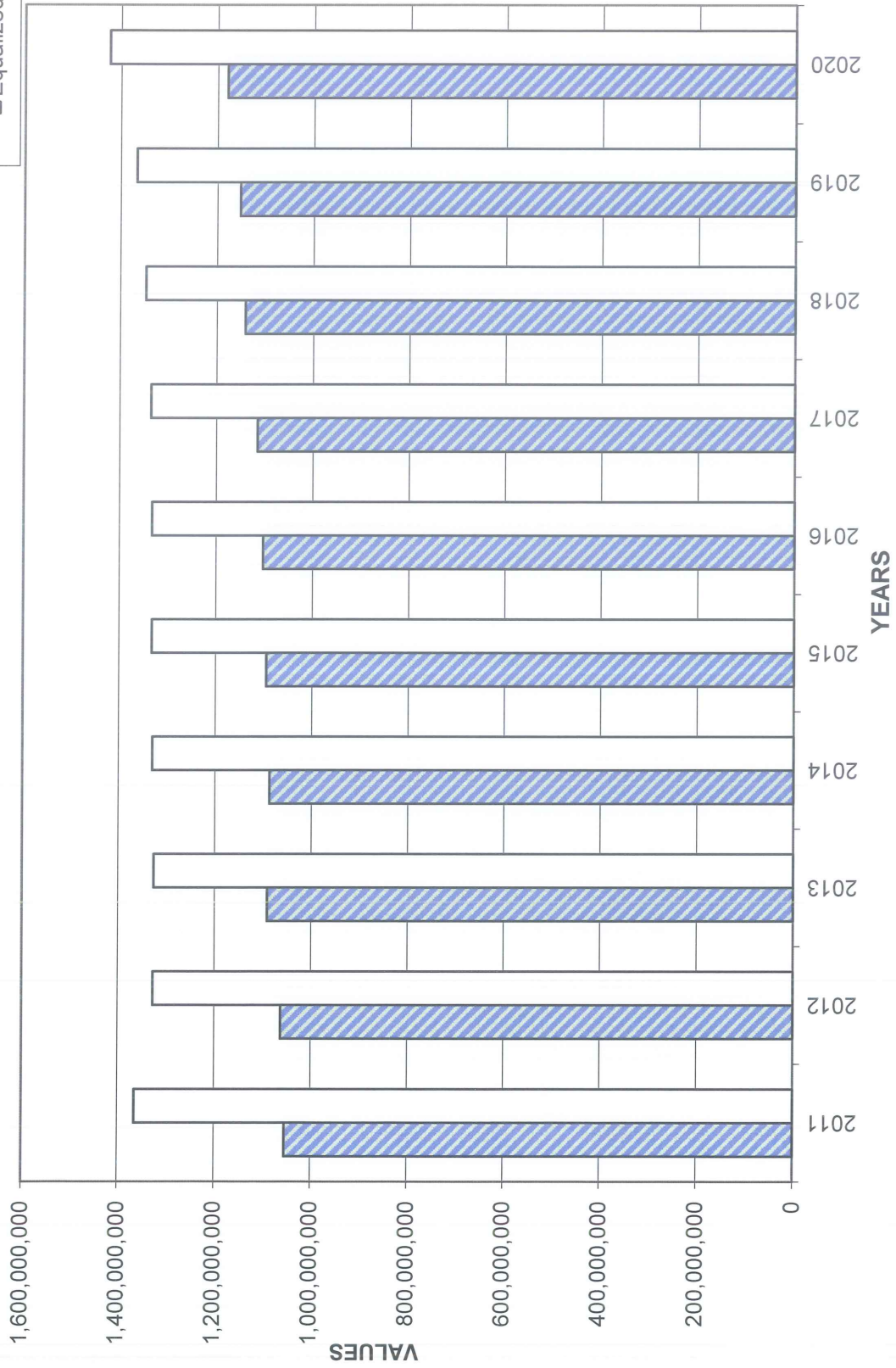
TEN YEAR SUMMARY OF COUNTY TAXABLE VALUES

FINAL

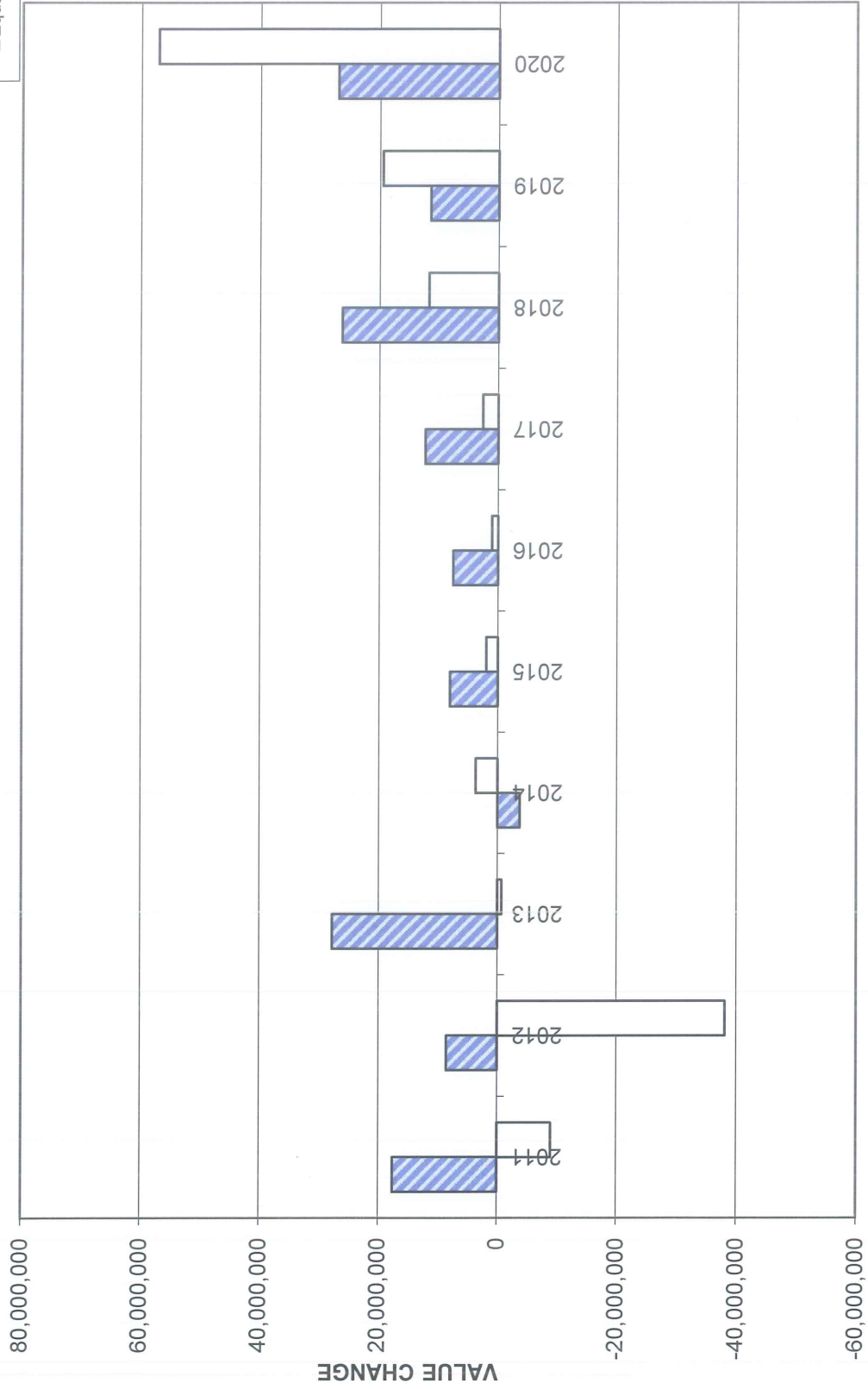
TOWNSHIP/CITY	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	TOWNSHIP/CITY
BAY MILLS BRUCE	49,995,177 65,309,489	51,529,418 66,457,957	52,737,303 68,333,240	53,611,672 70,649,986	54,210,944 70,874,810	55,018,279 71,676,758	55,336,603 72,405,142	56,328,431 74,129,120	57,800,807 75,460,001	59,186,457 78,682,349	BAY MILLS BRUCE
CHIPPEWA DAFTER	7,714,178 34,625,778	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 41,573,262	10,419,531 43,931,939	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	50,787,931 110,750,629	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	58,912,831 122,947,998	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	8,404,387 42,384,232	8,800,053 43,994,546	9,977,354 45,285,632	10,097,209 45,236,410	10,206,211 46,371,043	10,285,274 46,295,408	10,421,671 46,606,270	11,170,770 47,857,478	11,170,770 48,486,866	11,256,379 49,818,040	HULBERT KINROSS
PICKFORD RABER	45,899,957 31,959,156	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	PICKFORD RABER
RUDYARD SOO	38,466,254 104,016,680	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	RUDYARD SOO
SUGAR ISLAND SUPERIOR	37,818,665 40,026,011	38,456,675 41,467,468	39,935,871 44,404,923	39,758,940 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	43,080,184 48,464,044	44,084,304 49,115,519	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	25,632,146 65,328,363	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 67,988,040	29,134,550 69,411,168	30,014,982 68,336,024	30,349,611 70,776,499	TROUT LAKE WHITEFISH
CITY OF S S MARIE	294,802,882	288,367,330	293,373,200	281,157,745	277,153,215	273,901,861	277,051,661	285,023,025	285,414,225	290,322,784	CITY OF S S MARIE
GRAND TOTALS	1,054,021,915	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	GRAND TOTALS
DOLLAR CHANGE EACH YEAR	17,569,320	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	DOLLAR CHANGE EACH YEAR
PERCENT CHANGE EACH YEAR	1.70%	0.81%	2.61%	-0.34%	0.74%	0.69%	1.11%	2.36%	1.00%	2.34%	PERCENT CHANGE EACH YEAR
STATE CERTIFIED RATE OF INFLATION	1.70%	2.70%	2.40%	1.60%	1.60%	0.30%	0.90%	2.10%	2.40%	1.19%	STATE CERTIFIED RATE OF INFLATION

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: \$14,259,002 **AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD:** 1.30%
AVERAGE ANNUAL DOLLAR CHANGE PREV 5 YEAR PERIOD: \$16,881,671 **AVERAGE ANNUAL PERCENT CHANGE FOR 5 YEAR PERIOD:** 1.50%

CHIPPEWA COUNTY TAXABLE/EQUALIZED VALUE COMPARISON



CHIPPEWA COUNTY TAXABLE/EQUALIZED VALUE CHANGE COMPARISON



TAXABLE VALUATIONS BY CLASSIFICATION
 Statement of taxable valuations in the year 2020

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	(COL. 1) TOWNSHIP OR CITY	(COL. 2) AGRICULTURAL TAXABLE VALUE	(COL. 3) COMMERCIAL TAXABLE VALUE	(COL. 4) INDUSTRIAL TAXABLE VALUE	(COL. 5) RESIDENTIAL TAXABLE VALUE	(COL. 6) TIMBER CUTOVER TAXABLE VALUE	(COL. 7) DEVELOPMENTAL TAXABLE VALUE	(COL. 8) TOTAL REAL PROPERTY TAXABLE VALUE
001	BAY MILLS TWP	0	385,910	0	57,342,647			57,728,557
002	BRUCE TWP	10,140,962	2,361,552	0	63,442,735			75,945,249
003	CHIPPEWA TWP	0	902,145	0	7,204,086			8,106,231
004	DETOUR TWP	4,048,360	4,101,776	990,262	28,200,441			37,340,839
005	DETOUR TWP	0	2,579,272	243,434	53,059,825			55,882,531
006	DRUMMOND ISL TWP	0	6,263,878	1,728,582	111,975,838			119,968,298
007	HULBERT TWP	0	452,119	0	9,577,360			10,029,479
008	KINROSS TWP	436,187	4,851,507	2,917,005	37,146,441			45,351,140
009	PICKFORD TWP	6,478,378	2,788,086	0	42,532,141			51,798,605
010	RABER TWP	1,843,603	1,244,589	0	27,419,817			30,508,009
011	RUDYARD TWP	7,304,389	2,836,269	0	28,828,319			38,968,977
012	SOO TWP	1,932,395	16,679,143	2,014,092	97,906,652			118,532,282
013	SUGAR ISLAND	0	539,196	0	42,579,908			43,119,104
014	SUPERIOR TWP	1,907,715	8,490,296	0	34,047,608			44,445,619
015	TROUT LAKE	0	1,473,636	0	26,749,275			28,222,911
016	WHITEFISH TWP	0	3,493,168	0	65,952,231			69,445,399
051	SAULT STE MARIE CITY	0	84,735,215	14,342,009	166,774,360			265,851,584
TOTALS FOR COUNTY:		34,091,989	144,177,757	22,235,384	900,739,684			1,101,244,814
041	DETOUR VILLAGE*		1,423,976	238,322	16,177,159			17,839,457

*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	TOWNSHIP OR CITY	(COL. 8) PERSONAL PROPERTY TAXABLE VALUE	(COL. 9) TOTAL REAL AND PERSONAL TAXABLE VALUE	(COL. 10) HOMEOWNERS PRINCIPAL RES & OJAL AGRICULTURAL & FOREST PROPERTY TAXABLE VALUE	(COL. 11) COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	(COL. 12) INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	(COL. 13) PROPERTIES NOT RECEIVING EXEMPTION IN COL 10, 11, & 12 TAXABLE VALUE *
001	BAY MILLS TWP	1,457,900	59,186,457	25,305,121	231,900	0	33,649,436
002	BRUCE TWP	2,747,100	78,692,349	58,866,775	44,300	0	19,781,274
003	CHIPPEWA TWP	2,313,300	10,419,531	2,950,932	47,200	0	7,421,399
004	DAFTER TWP	6,591,100	43,931,939	27,221,555	1,144,000	247,400	15,318,984
005	DETOUR TWP	3,030,300	58,912,831	21,012,347	254,800	0	37,645,684
006	DRUMMOND ISL TWP	2,979,700	122,947,998	38,278,024	873,900	327,000	83,469,074
007	HULBERT TWP	1,226,900	11,256,379	3,188,673	0	0	8,067,706
008	KINROSS TWP	4,466,900	49,818,040	25,395,693	1,017,000	758,400	22,646,947
009	PICKFORD TWP	5,152,400	56,951,005	36,680,842	516,100	0	19,754,063
010	RABER TWP	1,382,400	31,890,409	15,496,177	234,800	0	16,159,432
011	RUDYARD TWP	6,700,900	45,669,877	27,401,887	481,100	0	17,786,890
012	SOO TWP	6,184,800	124,717,082	79,059,500	2,462,700	434,500	42,760,382
013	SUGAR ISLAND	965,200	44,084,304	19,142,055	24,200	0	24,918,049
014	SUPERIOR TWP	4,669,900	49,115,519	25,456,605	876,000	0	22,782,914
015	TROUT LAKE	2,126,700	30,349,611	10,724,542	68,300	0	19,556,769
016	WHITEFISH TWP	1,331,100	70,776,499	17,267,334	183,100	0	53,326,065
051	SAULT STE MARIE CITY	24,471,200	290,322,784	132,298,879	14,092,000	2,030,500	141,901,405
TOTALS FOR COUNTY:		77,797,800	1,179,042,614	565,746,941	22,551,400	3,797,800	586,946,473
041	DETOUR VILLAGE*	1,645,000	19,484,457	7,371,223	88,500	0	12,024,734

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


 Sharon H. Kennedy
 Chippewa County Equalization Director

26-May-20

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT

2019

MILLAGE REPORT

CHIPPEWA COUNTY BOARD OF COMMISSIONERS

17-Oct-2019
7-Nov-2019

REVISED

2019
FINAL

UNIT NUMBER	UNIT NAME AND SCHOOL DISTRICT	SCHOOL DIST CODE	2019 TAXABLE VALUES	2018 TOTAL MILLAGE	COUNTY ALLOC	EXTRA ALLOC	CHTR/ALOC	LOCAL UNIT VOTED	EXTRA VOTED	ISD VOTED	SUPERIOR DISTRICT LIBRARY	STATE DEBT & SINK FUND ALL PAY	LOCAL SCHOOL OPERATING PRIOR TO APPLICABLE EXEMPTION	2019 TOTAL TAX RATE PRIOR TO APPLICABLE EXEMPTION	2019 SUMMER TAX RATE PRIOR TO APPLICABLE EXEMPTION	2019 WINTER TAX RATE PRIOR TO APPLICABLE EXEMPTION	UNIT NAME	COMMENTS: SPEC. ASSMT DIST	
17 001	BAY MILLS - BRIMLEY SCH	17-140	57,800,807	39,6648	6.1500	2,5148	1,0000	NONE	0.2000	2.0000	0.5000	6,0000	18,0000	39,6648	12,1500	27,5148	BAY MILLS		
17 002	BRUCE - SAULT SCH	17-010	73,332,099	41,9864	6.1500	2,5148	1,6500	2,4955	0.2000	2.0000	0.5000	6,0000	18,0000	41,9864	12,1500	29,8403	BRUCE - SSM		
17 003	-PICKFORD SCH	17-080	2,127,802	42,4164	6.1500	2,5148	1,6500	2,4955	0.2000	2.0000	0.5000	6,0000	18,0000	42,4164	12,1500	30,3003	BRUCE - PICKFORD		
17 004	CHIPPEWA - BRIMLEY SCH	17-140	10,114,766	40,3148	6.1500	2,5148	1,6500	NONE	0.2000	2.0000	0.5000	6,0000	18,0000	40,3148	12,1500	28,1648	CHIPPEWA		
17 005	DAFTER - SS MARIE SCH	17-010	24,936,916	41,4848	6.1500	2,5148	1,6500	2,0000	0.2000	2.0000	0.5000	6,0000	18,0000	41,4848	12,1500	29,2448	DAFTER - SSM		
17 006	-RUDYARD SCH	17-110	7,186,815	43,6648	6.1500	2,5148	1,6500	2,0000	0.2000	2.0000	0.5000	6,0000	18,0000	43,6648	12,1500	31,4848	DAFTER - RUD		
17 007	-BRIMLEY SCH	17-140	9,449,531	42,3148	6.1500	2,5148	1,6500	2,0000	0.2000	2.0000	0.5000	6,0000	18,0000	42,3148	12,1500	30,1648	DAFTER - BRIM		
17 008	DETOUR - DETOUR SCH	17-050	56,022,919	38,7864	6.1500	2,5148	1,6500	0.5000	0.2000	2.0000	NONE	6,0000	18,0000	38,7864	12,1500	26,6448	DETOUR	SEE ALSO DETOUR VILLAGE INFO	
17 009	DRUMMOND ISL - DETOUR SCH	17-050	122,534,314	41,2313	6.1500	2,5148	1,6500	2,9558	0.2000	2.0000	NONE	6,0000	18,0000	41,2313	12,1500	29,1006	DRUMMOND ISL		
17 010	HULBERT - TAHQUIA SCH	48-040	11,170,770	44,1441	6.1500	2,5148	1,6217	5,6512	0.2000	2.0000	NONE	6,0000	18,0000	44,1377	32,1500	11,9877	HULBERT		
17 011	SEE SPECIAL NOTE BELOW																		
17 012	KINROSS CHTR - RUDYARD SCH	17-090	48,486,866	47,1648	6.1500	2,5148	1,6500	5,5000	0.2000	2.0000	0.5000	6,0000	18,0000	47,1148	12,1500	34,9648	KINROSS	SCH MILLS LEVIED IN SUMMER ADD 10 MILLS IN SPEC POLICE DIST	
17 013	PICKFORD - PICKFORD SCH	17-090	55,410,345	44,9233	6.1500	2,5148	1,6500	4,9885	0.2000	2.0000	0.5000	6,0000	18,0000	44,9533	12,1500	32,8033	PICKFORD		
17 014	RABER - DETOUR SCH	17-090	16,186,571	41,9160	6.1500	2,5148	1,6500	3,6439	0.2000	2.0000	NONE	6,0000	18,0000	41,9387	12,1500	29,7887	RABER - DETOUR		
17 015	-PICKFORD SCH	17-090	15,165,332	43,5460	6.1500	2,5148	1,6500	3,6439	0.2000	2.0000	0.5000	6,0000	18,0000	43,5987	12,1500	31,4487	RABER - PICKFORD		
17 016	***** - LES CHEN SCH	48-040	128,986	42,0160	6.1500	2,5148	1,6500	3,6439	0.2000	2.0000	0.5000	6,0000	18,0000	41,7587	12,1500	29,6057	RABER - LES CHEN		
17 017	RUDYARD - RUDYARD SCH	17-110	44,445,258	45,8629	6.1500	2,5148	1,6500	4,0800	0.2000	2.0000	0.5000	6,0000	18,0000	45,6948	12,1500	33,5448	RUDYARD	WATER & SEWER SPEC ASSESSMENT DIST	
17 018	SOO - SAULT SCH	17-010	122,268,109	39,4531	6.1500	2,5148	1,6083	NONE	0.2000	2.0000	0.5000	6,0000	18,0000	39,4531	12,1500	27,3031	SOO		
17 019	SUGAR ISL - SAULT SCH	17-010	43,050,184	48,4389	6.1500	2,5148	1,6457	8,9464	0.2000	2.0000	0.5000	6,0000	18,0000	48,4389	12,1500	36,2869	SUGAR ISLAND		
17 020	SUPERIOR - BRIMLEY SCH	17-140	48,464,044	40,3106	6.1500	2,5148	1,6500	NONE	0.2000	2.0000	0.5000	6,0000	18,0000	40,3148	12,1500	28,1648	SUPERIOR		
17 021	TROUT LAKE - RUDYARD SCH	17-110	30,014,982	42,3008	6.1500	2,5148	1,6500	0.6500	0.2000	2.0000	0.5000	6,0000	18,0000	42,2648	12,1500	30,1148	TROUT LAKE		
17 022	WHITEFISH - WHITEFISH SCH	17-160	68,335,024	39,7827	6.1500	2,5148	1,6500	3,2439	0.2000	2.0000	NONE	6,0000	18,0000	41,0087	12,1500	28,8587	WHITEFISH		
17 023	DETOUR VILLAGE - DETOUR SCH	17-041	17,988,956	45,6085	6.1500	2,5148	8,9637	0.0000	0.2000	2.0000	NONE	6,0000	18,0000	45,6085	18,9837	26,6448	DETOUR VILLAGE	SEE NOTE BELOW	
17 024	CITY OF SS MARIE **** - SAULT SCH	17-010	285,414,225	61,2885	6.1500	2,5148	16,8139	6,7810	0.2000	2.0000	0.5000	6,0000	18,0000	61,4487	45,9848 *	15,4548	CITY OF SS MARIE		
TOTAL	TOTAL TAXABLE VALUE		1,152,057,665																

*****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 STATE EDUCATION & LOCAL 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 \$1.25 PER ACRE.
 NOTE: LEVY FOR DETOUR VILLAGE OPERATING PURPOSES WAS 0.0837 MILLS EACH JULY FROM 2010 THROUGH 2016 AND 0.9637 MILLS IN 2017, 2018 & 2019
 FOR THOSE PROPERTIES QUALIFIED FOR LESS THAN 100% EXEMPTION FROM SCHOOL OPERATING MILLAGE, DEDUCT THOSE TWO MILLAGES 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

11/7/2019

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