

CHIPPEWA COUNTY EQUALIZATION REPORT 2012

EQUALIZATION AND APPORTIONMENT COMMITTEE:

**GEORGE KINSELLA, CHAIR
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EQUALIZATION DEPARTMENT STAFF:

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ON OUR COVER

KENNETH J. BROWN

1933 – 2011

Ken Brown was born in Sault Ste Marie in 1933. After graduating from Sault High in 1951, he attended the Sault Ste Marie branch of Michigan Tech. He graduated from Michigan Tech in 1953 with an associates degree in engineering technology. He joined the Corp of Engineers in 1956 and worked until his retirement in 1986. He left the Corp of Engineers as a supervisor on the River Survey. He began a second career working for Tri-County Appraisals in Sault Ste Marie in 1987 which led to becoming the assessor for Bruce Township in 2001. Ken continued with Bruce Township until his death in September of 2011. Ken and his wife, Mary, had four children, Carolyn, Jeff, Patty, and Susan, and raised them all in his childhood home in Sault Ste. Marie. He enjoyed his family, and, when he had spare time, fishing and hunting as well as traveling to many states.

Ken was a valued member of the assessing community and will be greatly missed.



Frederick A. Peterson
10172 Goldade Road
Brimley, MI 49715
906-248-2166

FREDERICK A. PETERSON

Born in Hart, Michigan in 1950, Fred Peterson began drawing and painting as a child, painting his first mural, on his bedroom wall, at the age of ten, painting backdrops for high school productions and a fourteen foot Statue of Liberty for a Fourth of July parade. He has participated in juried shows in Grand Rapids, Lansing, Pentwater, Hastings, Saugatuck and Ludington. A versatile artist, he works in oils, acrylics, pencil and pen and ink. Favorite subjects include lighthouses, wild life, horses, family pets and people. He also carves highly realistic wildlife in wood, antler and bone. In addition to his carvings and two-dimensional original work, he has cards and prints available.

Since moving to the Upper Peninsula seven years ago, Peterson has displayed his work in Alberta House Arts Center and at the Sault Summer Arts Festival. Recently he has been making pencil drawings of local landmarks and landscapes which will soon be available as prints. Fred Peterson can be reached at 906-248-2166 or by writing him at 10172 Goldade, Road in Brimley, MI 49715.

ABOUT THE ARTIST

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT

COURTHOUSE

319 COURT ST

SAULT STE MARIE, MI 49783

906-635-6304

To: George Kinsella, Chair, Chippewa County Equalization Committee
From: Sharon H. Kennedy, Equalization Director
Subject: 2012 Equalization Report
Date: June 11, 2012

Attached is the **2012 Equalization Report** which contains the 2012 Equalized Values for the County as well as the County's Final Taxable Value projections.

The continued volatile state-wide real estate market is reflected by the 2.79% reduction in equalized value from 2011 to 2012. The County's **Total Ad Valorem Equalized Value**, shown on page 1 of the report, shrank by \$38,123,223 below 2011's county total, to \$1,327,164,521.

The county's **Ad Valorem Taxable Value**, shown on page 21, however, increased by \$8,577,140 to \$1,062,599,055, or .81% over the 2011 ad valorem taxable value. Given the losses other Michigan communities are experiencing, and continue to experience in this economy, a small decline in Equalized value coupled with a small increase in Taxable value is still rather remarkable. There are many signs that the economy is turning around here in Chippewa County: Real estate sales are up, new businesses are opening, and the number of building permits issued has increased this year, to name just a few. Presuming no legislative actions by the State that would reduce taxable values by statute, in my opinion, our values will remain relatively stable.

In 1994, the voters of Michigan passed Proposal A, which switched the basis upon which tax revenue is determined from Equalized Value to Taxable Value. This change was meant to provide a relatively stable tax base and protect against the wild fluctuations in the real estate market, and has done just that in the recent recession. As shown on page 23, the multiplier necessary to bring the 2012 Taxable Value up to 2012 Equalized Value is 1.25; meaning that on average, our market here would have to drop by more than 25% before the tax base is affected. While the market here has flattened, and in some cases dropped a bit, as I indicated above, it has not severely declined as in other Michigan communities.

Our multi-talented and hard-working Equalization Department Staff: Kathy Jones, Stephanie Rintamaki, and Chris Ledergerber, make this report and all other accomplishments of the department possible. The County is fortunate to have them. My sincere thanks to each of them for their extraordinary service and dedication!

2012 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 248-5358	LUANNE KOOIMAN PO BOX 5001 KINCHELOE, MI 49788 495-5756 495-5160 (FAX)	MARY SWENDSEN 5030 S RANGER RD BRIMLEY, MI 49715 437-5316	DAWN RECLA 14740 W LAKESHORE DR BRIMLEY, MI 49715 437-5373 drecla@iamadots.com
BRUCE 17-002 3156 E 12 MILE RD DAFTER, MI 49724 906-635-3058(PHONE) 906-635-0112(FAX) brucetwp@lighthouse.net www.bruce township.net	CARL MARSH 11750 S. M-129 SSM, MI 49783 632-9719	HOWARD LEDERGERBER 7231 S MARY ELLA RD BRIMLEY, MI. 49715 906-248-5732 248-5732 (FAX) moremoose@hotmail.com	WANDA SAWYERS 11210 S M-129 SSM, MI 49783 632-8049	RUTH LaJOIE 17032 S RIVERSIDE DR SAULT STE MARIE, MI 49783 635-3058
CHIPPEWA 17-003 30014 W M-28 ECKERMAN, MI 49728 906-274-5319(PHONE)	BRIAN MILLS 28825 W M-28 ECKERMAN, MI 49728 274-5216	DAVID KAUER PO BOX 5001 KINCHELOE, MI 49788 495-5756 495-5160(FAX)	TAMI BESEAU 30014 W M-28 ECKERMAN, MI 49728 274-5319	BILLY JO JOHNSON 30014 W M-28 ECKERMAN, MI 49728 274-5319
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DETOUR 17-005 906-297-5471(PHONE) 906-297-2107(FAX)	THOMAS E LEHMAN 18659 E M-134 DETOUR, MI 49725 297-2301	RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620 randy5195@yahoo.com	LINDA FISHER PO BOX 397 DETOUR VLG, MI 49725 297-5471	SHARON HAMEL PO BOX 244 DETOUR VLG, MI 49725 297-6271
DETOUR VILLAGE 17-041 PO BOX 397 DETOUR, MI 49726 906-297-5471(PHONE) 906-297-2107 (FAX) www.detourvillage.org	ANTHONY BOSLEY PRESIDENT PO BOX 397 DETOUR VLG, MI 49725	RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620 randy5195@yahoo.com	MARILYN MCGUIRE PO BOX 397 DETOUR VLG, MI 49725 297-5471	JENNIFER POSTULA PO BOX 397 DETOUR VLG, MI 49725 297-5471
DRUMMOND ISLAND 17-006 PO BOX 225 DRUMMOND ISL, MI 49726 906-493-5321(PHONE) 906-493-5404(FAX)	FRANK SASSO 30749 E TOURIST RD DRUMMOND ISL, MI 49726 493-5281	RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620 randy5195@yahoo.com	JOLENE KEMPPAINEN 39998 E BASS COVE RD DRUMMOND ISLAND, MI 49726 493-5739 jolenek@alphacom.net	GEORGIANNA POTTER PO BOX 225 DRUMMOND ISL, MI 49726 493-5299
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2012 CHIPPEWA COUNTY TOWNSHIP/CITY/VILLAGE OFFICIALS

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RABER 17-010 PO BOX 261 GOETZVILLE, MI 49736 906-297-3805(PHONE) 906-297-2106 (FAX)	PAUL A WARNER 12514 E TRAYNOR RD GOETZVILLE, MI 49736 297-6507	RANDY HARTMAN PO BOX 24 DRUMMOND ISL, MI 49726 493-5620 randy5195@yahoo.com	MARILYN ELLEN MROZEK 29881 S. RABER ROAD GOETZVILLE, MI 49736 297-2624	SHERRY POSTULA PO BOX 208 GOETZVILLE, MI 49736 297-8481 297-2011 EXT 2 (WORK)
RUDYARD 17-011 PO BOX 277 RUDYARD, MI 49780 906-478-5041(PHONE) 906-478-3013(FAX) rdclwp@sault.com	KATHY GAYLOR PO BOX 277 RUDYARD, MI 49780 478-5041	FRED PETERSON PO BOX 277 RUDYARD, MI 49780 478-5041	DONNA HALL PO BOX 277 RUDYARD, MI 49780 478-5041	BRUCE BERKOMPAS PO BOX 277 RUDYARD, MI 49780 478-5041 478-6651(HOME) 478-7209(HOME FAX)
SOO 17-012 639 W 3 1/2 MILE RD SSM, MI 49783 906-632-3406(PHONE)	LARRY PERRON 3191 SMART RD SSM, MI 49783 632-3406 632-0718	LUANNE KOOIMAN PO BOX 5001 KINCHELOE, MI 49788 495-5756 495-5160(FAX)	ANDREE WATSON 4741 S NICOLET RD SSM, MI 49783 253-9638 sooclerk@lighthouse.net	CHERYL THORESEN 5227 S SCENIC DR SSM, MI 49783 632-7300
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TROUT LAKE 17-015 PO BOX 215 TROUT LAKE, MI 49793 906-569-3291(PHONE) 906-569-3772 (FAX)	MARJORIE COOPER PO BOX 215 TROUT LAKE, MI 49793 569-3291 569-0155	CAROLE MCLEAN 8295 W LOCKHART RD DAFTER, MI 49724 248-3421 248-3421(FAX) befishing@iamadots.com	CRYSTAL WILLOBEE PO BOX 215 TROUT LAKE, MI 49793 569-3291	GRACE WATSON 22784 S CRISDALE RD TROUT LAKE, MI 49793 569-3275
WHITEFISH 17-016 PO BOX 69 PARADISE, MI 49768 906-492-3452(PHONE) 906-492-3834(FAX)	WILLIAM MANGHAM PO BOX 69 PARADISE, MI 49768 492-3637 ext 11	FRED PETERSON PO BOX 69 PARADISE, MI 49768 492-3452	WANDA KNOX PO BOX 69 PARADISE, MI 49768 440-2397 492-3246	SUE ANWAY PO BOX 69 PARADISE, MI 49768 492-3776 whitefishwp_treasurer@iamadots.com
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STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

ANDY DILLON
STATE TREASURER

**Bulletin No. 10 of 2011
Annual Calendar
October 31, 2011**

TO: Equalization Directors and Assessors
FROM: The State Tax Commission
SUBJECT: Property Tax and Equalization Calendar for 2012

**STATE TAX COMMISSION
2012 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR**

This calendar combines the Equalization and Property Tax and Collections Bulletins that, in previous years, had been separate. A second Equalization Process Bulletin has been posted as Bulletin 11 of 2011.

By the 1st day of each month	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on or before the fifteenth 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).
Nov. 1, 2011	Single Year Sales Studies have been ordered by the State Tax Commission for the Residential Real Classification for all local units. Equalization Directors may request an exception to this order. Single Year Sales Studies may be initiated by the local assessor to the County Equalization Department for all other classes of property. The County Equalization Director shall deliver the studies to the State Tax Commission as soon as possible but not later than this date. Sales occurring between October 1 of the previous year and September 30 prior to tax day shall be used in the single year study.
Dec. 1, 2011	Results of equalization studies should be reported to assessors of each Township and City.
Dec. 15, 2011	Deadline to request an exception to the Single Year Study Requirement.

<p>December 31, 2011</p>	<p>Tax day for 2012 assessments and 2012 property taxes. MCL 211.2.</p> <p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify with the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640). MCL 211.7cc(5)</p>
<p>January 3, 2012</p> <p>December 31, 2011 is a Saturday, January 1, 2012 is a Sunday, January 2 is a Holiday</p>	<p>Deadline for counties to file 2011 equalization studies for 2012 starting bases with State Tax Commission (STC) for all classifications in all units on STC form L-4018. [R 209.41].</p>
<p>January 24, 2012</p>	<p>Distribution of Taxes:</p> <p>Local units with an SEV of \$15,000,000 or Less: 2011 taxes collected by January 10 must be distributed on or before January 24. MCL 211.43(5).</p> <p>All other local units: Must distribute of 2011 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a).</p>
<p>February 1, 2012</p>	<p>Deadline for a “qualified business” to submit STC form L-4143 for “qualified personal property” with the assessor. MCL 211.8a.</p> <p>Notice by certified mail to all properties that are delinquent on their 2010 property taxes. MCL 211.78f(1).</p> <p>Assessment and Certification Division staff reports to the State Tax Commission on the progress and quality of 2011 equalization studies (whose purpose is to set the starting base for 2012) for each county on <u>preliminary</u> forms L-4030, L-4031, L-4032.</p>

<p>February 14, 2012</p>	<p>Last day to pay property taxes without the imposition of a late penalty charge equal to three percent of the tax in addition to the property tax administration fee, if any. MCL 211.44(3).</p> <p>3% penalty may be added to 2011 tax if authorized by the governing body of a city or township. The governing body may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the State Treasurer <u>before</u> February 15. Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement <u>before</u> February 15. MCL 211.44(3). If statements are not mailed by December 31, the local unit may <u>not</u> impose the 3% late penalty charge. MCL 211.44(3).</p>
<p>February 15, 2012</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>
<p>February 17, 2012</p> <p>February 18 is a Saturday, February 19 is a Sunday, February 20 is a holiday</p>	<p>STC certifies metallic mineral property assessments to assessors before February 20. MCL 211.24(3).</p>
<p>February 20, 2012</p>	<p>Deadline for county equalization director to publish in a newspaper the tentative equalization ratios and estimated SEV multipliers for 2012. MCL 211.34a (3rd Monday in February).</p>
<p>February 21, 2012</p> <p>February 20 is a holiday</p>	<p>Deadline for taxpayer filing of personal property statement with assessor. Deadline for taxpayer to file form 3711 if a claim of exemption is being made for heavy earth moving equipment. STC Bulletin 4 of 2001. MCL 211.19.</p>
<p>February 29, 2012</p>	<p>Last day for local treasurers to collect 2011 property taxes. MCL 211.45.</p>

<p>March 1, 2012</p>	<p>The STC shall publish the inflation rate multiplier before this date. MCL 211.34d(15).</p> <p>Properties with delinquent 2010 taxes, forfeit to the County Treasurer. MCL 211.78g. 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)(c).</p> <p>2010 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>Local units to turn over 2011 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>County Treasurer commences settlement with local unit treasurers. MCL 211.55.</p> <p>County Property Tax Administration Fee of 4% added to unpaid 2011 taxes and interest at 1% per month. MCL 211.78a(3)</p>
<p>March 5, 2012</p>	<p>The 2012 assessment roll shall be completed and certified by the assessor. MCL 211.24(1).</p>
<p>March 6, 2012</p>	<p>The assessor/supervisor shall submit the 2012 certified assessment roll to the Board of Review (BOR). MCL 211.29(1) (Tuesday after 1st Monday in March).</p> <p>Organizational meeting of township Board of Review. MCL 211.29. City BOR may vary according to Charter provisions.</p>
<p>March 12, 2012</p>	<p>The Board of Review 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 Board of Review must meet one additional day during this week and shall hold at least 3 hours of its required sessions during the week of the second Monday in March <u>after 6 p.m.</u> MCL 211.30. 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.</p> <p>Within ten business days after the last day of February, at least 90% of the total tax collections on hand February 28, must be delivered by the local unit treasurer to the county and school district treasurers. MCL</p>

	211.43(3)(b).
March 30, 2012 April 1 is a Sunday March 31 is a Saturday	School 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) 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).
April 1, 2012	Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2).
April 2, 2012 April 1 is a Sunday March 31 is a Saturday	Last day to pay all forfeited 2009 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2009 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k
April 2, 2012	Last day for MBOR protest of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a.
April 4, 2012	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 board of review or by the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(6). An assessor shall file STC form L-4021 with the County Equalization Department, and STC form L-4022 (signed by the assessor) with the County Equalization Department and the State Tax Commission, immediately following adjournment of the board of review. (STC Administrative Rule: R 209.26(10a), (10b). The form L-4022 <u>must</u> be signed by the assessor.
April 10, 2012	County Board of Commissioners meets in equalization session. MCL 209.5 and 211.34.

<p>May 7, 2012</p>	<p>Deadline for filing official County Board of Commissioners report of county equalization (L-4024) with STC. MCL 209.5(2) (1st Monday in May).</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 L-4025 to be used in "Headlee" calculations. MCL 211.34d(2). (1st Monday in May)</p>
<p>May 14, 2012</p>	<p>Preliminary state equalization valuation recommendations presented by the Assessment and Certification Division staff to the State Tax Commission. MCL 209.2.</p>
<p>May 15, 2012</p>	<p>Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties such as telephone companies and railroads. MCL 207.9(1).</p>
<p>May 29, 2012 May 28 is a Holiday</p>	<p>State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission. MCL 209.4.</p>
<p>May 31, 2012 (MTT)</p>	<p>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).</p>
<p>June 1, 2012</p>	<p>If as a result of State Equalization the taxable value of property changes, the Equalization Director shall revise the millage reduction fractions by this date (Friday following the fourth Monday in May). MCL 211.34d(2).</p>
<p>After May 31 and Before June 5</p>	<p>Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215.</p>
<p>By June 1</p>	<p>Assessment Roll Due to County Treasurer if local unit is not collecting summer taxes - MCL 211.905b(6)(a) Not later than June 1, the Township or City shall deliver a copy of the assessment roll to the County Treasurer.</p> <p>First notice sent to all properties that are delinquent on 2011 taxes. MCL 211.78b.</p> <p>No later than June 1, the county treasurer delivers to the state treasurer a statement listing the total amount of state education tax (SET) not returned delinquent that was collected by the county treasurer, and</p>

	<p>collected and remitted to the county treasurer by each city or township treasurer, together with a statement for the county and for each city or township of the number of parcels from which the SET was collected, the number of parcels for which the SET was billed, and the total amount retained by the county treasurer and by the city or township treasurer MCL 211.905b(11).</p> <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. Public Acts 154-157 of 2008.</p>
June 4, 2012	<p>Deadline for notifying protesting taxpayer 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 STC form L-4028 is filed with the County Treasurer and the STC on or before the first Monday in June. MCL 211.34d(3).</p>
June 11, 2012	<p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216.</p>
June 15, 2012 June 15, 2012	<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>Form 4626 Assessing Officers Report of Taxable Values as of State Equalization due to the STC.</p> <p>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2012 forfeitures. MCL 78h(1).</p>
June 25, 2012	<p>Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on STC form L-4046. MCL 211.27d (fourth Monday in June).</p>
June 29, 2012 June 30 is a Saturday	<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>the tax year involved. MCL 205.735a(6).</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 20, 2012	<p>Deadline for taxpayer to file appeal directly with the Michigan Tax Tribunal if final equalization multiplier exceeds tentative multiplier and a taxpayer's assessment, as equalized, is in excess of 50 percent of true cash value (by the third Monday in August). MCL 205.737(7).</p>
<p>August 31, 2012</p> <p>September 1 is a Saturday</p>	<p>Second notice by first class mail to all properties that are delinquent on 2011 taxes (Sept 1). MCL 211.78c</p> <p>Update Michigan Department of Education (MDE) DS-4410: The MDE requests that county treasurers update the online taxable value system found at http://mdoe.state.mi.us/taxablevalue</p>
September 14, 2012	<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. MCL 211.107.</p> <p>Last day of deferral period for summer property tax levies, if the deferral for qualified taxpayers. MCL 211.51 (7).</p>
September 14, 2012	<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 (5). Note: date may be different depending on the city charter.</p>
<p>September 28, 2012</p> <p>September 30 is a Sunday</p> <p>September 29 is a Saturday</p>	<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 (Sept 30). MCL 211.36(1).</p> <p>Financial officer of each unit of local government computes tax rates in accordance with MCL 211.34d and 211.34 MCL and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on STC form L-4029 on or before September 30.</p>
October *	<p>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.</p>
October 1, 2012	<p>County Treasurer adds \$15 for each parcel of property for which the 2011 real property taxes remain unpaid. MCL 211.78d</p>

	<p>Property owners must submit completed form 4449 Qualified Forest Tax Exemption (P.A. 378 of 2006), with two copies of the forest management plan to the Department of Natural Resources and Environment. Must be postmarked no later than October 1 prior to the year of the applied exemption.</p>
<p>October 15, 2012</p>	<p>The assessor reports the status of real and personal Industrial Facility Tax property to STC. MCL 207.567(2).</p> <p>Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666</p> <p>Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854</p> <p>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>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>October 19, 2012</p> <p>October 20 is a Saturday</p>	<p>Update Michigan Department of Education (MDE) DS-4410. The MDE requests that county treasurers update the online taxable value system found at http://mdoe.state.mi.us/taxablevalue based on this schedule: http://www.michigan.gov/documents/TAXABLE_VALUE_CALENDAR_96138_7.pdf</p> <p>This information is completed by county treasurers for EVERY year back to the 1994 tax year showing revisions to taxable values due to (but not limited to) MTT and STC decisions, homestead audits, personal property audits, etc. that are made after the county treasurers are in possession of the tax rolls. These adjustments are fewer in number as the years progress. These numbers generate a below-the-line foundation adjustment for the school fiscal year affected.</p>

<p>October 31, 2012</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. County Equalization Director submits apportionment report to the STC. MCL 211.37 and 207.12.</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, 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 on or after November 1 shall be considered by the Commission contingent upon staff availability.</p>
<p>November 5, 2012</p>	<p>On or before November 5, 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. MCL 211.43 (1).</p>
<p>November 6, 2012</p>	<p>Deadline for completion of 2012 tax foreclosed property auctions. MCL 211.78m(2).</p>
<p>November 28, 2012</p>	<p>On or before November 28, Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes. MCL 211.43 (2).</p>
<p>November 30, 2012 December 1 is a Saturday</p>	<p>On or before December 1, 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>December 1, 2012</p>	<p>2012 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>Deadline for foreclosing governmental units to transfer list of unsold 2012 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located. MCL 211.78m(6).</p> <p>A winter tax bill must include information on summer taxes that were deferred. MCL 211.51(6) If a local property tax collecting unit that collects a summer property tax also collects a winter property tax in the same year, a statement of the amount of taxes deferred pursuant to subsection (2) shall be in the December tax statement mailed by the local property tax collecting unit for each summer property tax payment that was deferred from collection. If a local property tax collecting unit that collects a summer property tax does not collect a winter property tax in the same year, it shall mail a statement of the amount of taxes deferred under subsection (2) at the same time December tax statements are required to be mailed under section 44.</p>

MTT Note:	Appeal to Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. MCL 205.735. (Limited to arithmetic errors).
December 11, 2012	<p>Special Board of Review meeting may be convened by assessing officer to correct qualified errors (Tuesday after the second Monday in Dec.). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, 1 or more of the following alternative meeting dates for the purposes of this section: An alternative meeting date during the week of the second Monday in December. MCL 211.53b(7).</p> <p>An owner of property that is a "Principal Residence" on May 1 may appeal to the December Board of Review in the year for which an exemption was claimed or in the immediate succeeding 3 years if the exemption was not on the tax roll. 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, page 12 of STC Bulletin No. 12 of 1997.</p>
December 17, 2012 December 15 is a Saturday, December 16 is a Sunday	Form 600/L-4016, Supplemental Special Assessment Report due to the STC.
December 28, 2012 December 31 is a	The Department of Treasury may appeal the 2011 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7).

<p>holiday, December 30 is a Sunday, December 29 is a Saturday</p>	
<p>December 31, 2012</p>	<p>Tax day for 2012 property taxes. MCL 211.2(2).</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 Conditional Rescission of Principal Residence Exemption (PRE) (form 4640). MCL 211.7cc(5)</p> <p>All taxes due and liens are canceled for otherwise unsold 2012 tax foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. MCL 211.78m(12) and (13).</p>
<p>Jan. 2, 2013</p> <p>Dec. 31 is a holiday Jan. 1 is a holiday</p>	<p>Deadline for counties to file 2012 equalization studies for 2013 starting bases with State Tax Commission (STC) for all classifications in all units on STC form L-4018. [R 209.41]. (January 2, 2013 because of the holidays)</p>

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

2012 CHIPPEWA COUNTY EQUALIZATION REPORT
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CHIPPEWA COUNTY EQUALIZATION REPORT

REAL AND PERSONAL PROPERTY EQUALIZED VALUATION TOTALS

TOWNSHIP OR CITY	TOTAL REAL PROPERTY VALUATIONS TOTALS FROM PAGES 2 & 3		PERSONAL PROPERTY VALUATIONS		TOTAL REAL PLUS PERSONAL PROPERTY		INCREASE (DECREASE) FROM 2011	% OF INCREASE (DECREASE)	UNIT'S PERCENT OF TOTAL	TOWNSHIP OR CITY
	ASSESSED VALUATIONS	EQUALIZED VALUATIONS	ASSESSED VALUATIONS	EQUALIZED VALUATIONS	ASSESSED VALUATIONS	EQUALIZED VALUATIONS				
BAY MILLS	68,988,100	68,988,100	1,339,100	1,339,100	70,327,200	70,327,200	-1,989,900	-2.75%	5.30%	BAY MILLS
BRUCE	84,842,800	84,842,800	1,274,800	1,274,800	86,117,600	86,117,600	-320,600	-0.37%	6.49%	BRUCE
CHIPPEWA	9,394,700	9,394,700	1,414,300	1,414,300	10,809,000	10,809,000	727,800	7.22%	0.81%	CHIPPEWA
DAFTER	38,633,100	38,633,100	4,168,300	4,168,300	42,801,400	42,801,400	704,900	1.67%	3.23%	DAFTER
DETOUR	69,568,600	69,568,600	1,559,800	1,559,800	71,128,400	71,128,400	-4,357,200	-5.77%	5.36%	DETOUR
DRUMMOND ISLAND	159,060,800	159,060,800	2,970,000	2,970,000	162,030,800	162,030,800	-4,728,100	-2.84%	12.21%	DRUMMOND ISLAND
HULBERT	12,957,100	12,957,100	582,400	582,400	13,539,500	13,539,500	679,040	5.28%	1.02%	HULBERT
KINROSS	45,168,300	45,168,300	5,681,900	5,681,900	50,850,200	50,850,200	97,200	0.19%	3.83%	KINROSS
PICKFORD	57,734,300	57,734,300	1,621,200	1,621,200	59,355,500	59,355,500	-3,128,450	-5.01%	4.47%	PICKFORD
RABER	39,419,700	39,419,700	1,239,400	1,239,400	40,659,100	40,659,100	-1,702,900	-4.02%	3.06%	RABER
RUDYARD	45,818,350	45,818,350	6,031,900	6,031,900	51,850,250	51,850,250	-640,969	-1.22%	3.91%	RUDYARD
SOO	116,056,300	116,056,300	4,833,600	4,833,600	120,889,900	120,889,900	1,398,100	1.17%	9.11%	SOO
SUGAR ISLAND	54,137,700	54,137,700	670,300	670,300	54,808,000	54,808,000	-694,100	-1.25%	4.13%	SUGAR ISLAND
SUPERIOR	49,048,170	49,048,170	3,490,200	3,490,200	52,538,370	52,538,370	49,105	0.09%	3.96%	SUPERIOR
TROUT LAKE	33,639,600	33,639,600	1,156,500	1,156,500	34,796,100	34,796,100	-1,373,000	-3.80%	2.62%	TROUT LAKE
WHITEFISH	101,718,450	101,718,450	1,191,100	1,191,100	102,909,550	102,909,550	-9,280,200	-8.27%	7.75%	WHITEFISH
TOTAL TOWNSHIPS	986,186,070	986,186,070	39,224,800	39,224,800	1,025,410,870	1,025,410,870	-24,559,274	-2.34%	77.26%	TOTAL TOWNSHIPS
CITY OF S S MARIE	277,405,851	277,405,851	24,347,800	24,347,800	301,753,651	301,753,651	-13,563,949	-4.30%	22.74%	CITY OF S S MARIE
GRAND TOTAL	1,263,591,921	1,263,591,921	63,572,600	63,572,600	1,327,164,521	1,327,164,521	-38,123,223	-2.79%	100.00%	GRAND TOTAL

YEAR: 2012

CHIPPEWA COUNTY EQUALIZATION REPORT

REAL PROPERTY – EQUALIZED VALUATIONS BY COUNTY BOARD OF COMMISSIONERS

TOWNSHIP/CITY	AGRICULTURAL CLASS 101	COMMERCIAL CLASS 201	INDUSTRIAL CLASS 301	RESIDENTIAL CLASS 401	TIM. CUT-OVER CLASS 501	DEVELOPMENTAL CLASS 601	REAL PROPERTY TOTALS	TOWNSHIP/CITY
BAY MILLS	0	680,800	0	68,307,300	0	0	68,988,100	BAY MILLS
BRUCE	15,353,400	2,378,900	0	67,110,500	0	0	84,842,800	BRUCE
CHIPPEWA	0	999,300	0	8,395,400	0	0	9,394,700	CHIPPEWA
DAFTER	6,544,500	3,831,300	829,600	27,427,700	0	0	38,633,100	DAFTER
DETOUR	0	2,172,900	471,900	66,923,800	0	0	69,568,600	DETOUR
DRUMMOND ISLAND	0	5,809,100	1,578,100	151,673,600	0	0	159,060,800	DRUMMOND ISLAND
HULBERT	0	581,300	0	12,375,800	0	0	12,957,100	HULBERT
KINROSS	917,300	4,255,900	1,454,000	38,541,100	0	0	45,168,300	KINROSS
PICKFORD	10,951,800	3,051,300	0	43,731,200	0	0	57,734,300	PICKFORD
RABER	3,925,200	1,528,400	0	33,966,100	0	0	39,419,700	RABER
RUDYARD	10,698,300	2,738,200	0	32,381,850	0	0	45,818,350	RUDYARD
SOO	3,212,600	13,909,000	3,281,900	95,652,800	0	0	116,056,300	SOO
SUGAR ISLAND	0	724,300	0	53,413,400	0	0	54,137,700	SUGAR ISLAND
SUPERIOR	3,061,400	7,881,300	0	38,105,470	0	0	49,048,170	SUPERIOR
TROUT LAKE	0	1,522,700	20,000	32,096,900	0	0	33,639,600	TROUT LAKE
WHITEFISH	0	3,783,300	0	97,935,150	0	0	101,718,450	WHITEFISH
TOTAL TOWNSHIPS	54,664,500	55,848,000	7,635,500	868,038,070	0	0	986,186,070	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	97,414,051	12,542,600	167,449,200	0	0	277,405,851	CITY OF S S MARIE
GRAND TOTAL	54,664,500	163,262,051	20,178,100	1,035,487,270	0	0	1,263,691,921	GRAND TOTAL

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YEAR: 2012

CHIPPEWA COUNTY EQUALIZATION REPORT

REAL PROPERTY – ASSESSED VALUATIONS APPROVED BY BOARDS OF REVIEW

TOWNSHIP/CITY	AGRICULTURAL CLASS 101	COMMERCIAL CLASS 201	INDUSTRIAL CLASS 301	RESIDENTIAL CLASS 401	TIM. CUT-OVER CLASS 501	DEVELOPMENTAL CLASS 601	REAL PROPERTY TOTALS	TOWNSHIP/CITY
BAY MILLS	0	680,800	0	68,307,300	0	0	68,988,100	BAY MILLS
BRUCE	15,353,400	2,378,900	0	67,110,500	0	0	84,842,800	BRUCE
CHIPPEWA	0	999,300	0	8,395,400	0	0	9,394,700	CHIPPEWA
DAFTER	6,544,500	3,831,300	829,600	27,427,700	0	0	38,633,100	DAFTER
DETOUR	0	2,172,900	471,900	66,923,800	0	0	69,568,600	DETOUR
DRUMMOND ISLAND	0	5,809,100	1,578,100	151,673,600	0	0	159,060,800	DRUMMOND ISLAND
HULBERT	0	581,300	0	12,375,800	0	0	12,957,100	HULBERT
KINROSS	917,300	4,255,900	1,454,000	38,541,100	0	0	45,168,300	KINROSS
PICKFORD	10,951,800	3,051,300	0	43,731,200	0	0	57,734,300	PICKFORD
RABER	3,925,200	1,528,400	0	33,966,100	0	0	39,419,700	RABER
RUDYARD	10,698,300	2,738,200	0	32,381,850	0	0	45,818,350	RUDYARD
SOO	3,212,600	13,909,000	3,281,900	95,652,800	0	0	116,056,300	SOO
SUGAR ISLAND	0	724,300	0	53,413,400	0	0	54,137,700	SUGAR ISLAND
SUPERIOR	3,061,400	7,881,300	0	38,105,470	0	0	49,048,170	SUPERIOR
TROUT LAKE	0	1,522,700	20,000	32,096,900	0	0	33,639,600	TROUT LAKE
WHITEFISH	0	3,783,300	0	97,935,150	0	0	101,718,450	WHITEFISH
TOTAL TOWNSHIPS	54,664,500	55,848,000	7,635,500	868,038,070	0	0	986,186,070	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	97,414,051	12,542,600	167,449,200	0	0	277,405,851	CITY OF S S MARIE
GRAND TOTAL	54,664,500	153,262,051	20,178,100	1,035,487,270	0	0	1,263,591,921	GRAND TOTAL

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YEAR: 2012

CHIPPEWA COUNTY EQUALIZATION REPORT

PERSONAL PROPERTY -- EQUALIZED VALUATIONS BY COUNTY BOARD OF COMMISSIONERS

TOWNSHIP/CITY	AGRICULTURAL CLASS 151	COMMERCIAL CLASS 251	INDUSTRIAL CLASS 351	RESIDENTIAL CLASS 451	UTILITY CLASS 551	PERSONAL PROPERTY TOTALS	TOWNSHIP/CITY
BAY MILLS	0	381,100	0	0	958,000	1,339,100	BAY MILLS
BRUCE	0	242,900	0	0	1,031,900	1,274,800	BRUCE
CHIPPEWA	0	166,200	0	0	1,248,100	1,414,300	CHIPPEWA
DAFTER	0	1,150,700	15,100	0	3,002,500	4,168,300	DAFTER
DETOUR	0	208,200	0	0	1,351,600	1,559,800	DETOUR
DRUMMOND ISLAND	0	630,700	1,324,800	0	1,014,500	2,970,000	DRUMMOND ISLAND
HULBERT	0	32,400	0	0	550,000	582,400	HULBERT
KINROSS	0	1,656,900	2,257,800	0	1,767,200	5,681,900	KINROSS
PICKFORD	0	570,200	0	0	1,051,000	1,621,200	PICKFORD
RABER	0	379,900	0	0	859,500	1,239,400	RABER
RUDYARD	0	542,500	0	0	5,489,400	6,031,900	RUDYARD
SOO	0	2,306,700	161,800	0	2,365,100	4,833,600	SOO
SUGAR ISLAND	0	63,300	0	0	607,000	670,300	SUGAR ISLAND
SUPERIOR	0	1,453,500	0	0	2,036,700	3,490,200	SUPERIOR
TROUT LAKE	0	58,200	0	0	1,098,300	1,156,500	TROUT LAKE
WHITEFISH	0	439,400	0	0	751,700	1,191,100	WHITEFISH
TOTAL TOWNSHIPS	0	10,282,800	3,759,500	0	25,182,500	39,224,800	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	11,610,500	5,691,900	0	7,045,400	24,347,800	CITY OF S S MARIE
GRAND TOTAL	0	21,893,300	9,451,400	0	32,227,900	63,572,600	GRAND TOTAL

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YEAR: 2012

CHIPPEWA COUNTY EQUALIZATION REPORT

AGRICULTURAL CLASS -- REAL 101

TOWNSHIP/CITY	2012 PARCEL COUNT	2012 LOCAL ASSESSED	2012 COUNTY EQUALIZED	2011 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2012 LEVEL OF ASSESSMENT	2012 FACTOR	2011 FACTOR	TOWNSHIP/CITY
BAY MILLS BRUCE	0 281	0 15,353,400	0 15,353,400	0 15,403,600	0 -50,200	0.00% -0.33%	0.00% 28.09%	NC 49.37%	NC 1.00000	NC 1.00000	BAY MILLS BRUCE
CHIPPEWA DAFTER	0 158	0 6,544,500	0 6,544,500	0 6,613,000	0 -68,500	0.00% -1.04%	0.00% 11.97%	NC 49.79%	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 26	0 917,300	0 917,300	0 2,116,100	0 -1,198,800	0.00% -56.65%	0.00% 1.68%	NC 49.92%	NC 1.00000	NC 1.00000	HULBERT KINROSS
PICKFORD RABER	241 87	10,951,800 3,925,200	10,951,800 3,925,200	11,211,250 3,864,200	-259,450 61,000	-2.31% 1.58%	20.03% 7.18%	49.15% 49.18%	1.00000 1.00000	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	247 64	10,698,300 3,212,600	10,698,300 3,212,600	10,518,250 3,289,000	180,050 -76,400	1.71% -2.32%	19.57% 5.88%	49.31% 49.82%	1.00000 1.00000	1.00000 1.00000	RUDYARD SOO
SUGAR ISLAND SUPERIOR	0 77	0 3,061,400	0 3,061,400	0 3,121,300	0 -59,900	0.00% -1.92%	0.00% 5.60%	NC 49.95%	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	1,181	54,664,500	54,664,500	56,136,700	-1,472,200	-2.62%	100.00%				TOTAL TOWNSHIPS
CITY OF S S MARIE	0	0	0	0	0	0.00%	0.00%	NC	NC	1.00000	CITY OF S S MARIE
GRAND TOTAL	1,181	54,664,500	54,664,500	56,136,700	-1,472,200	-2.62%	100.00%				GRAND TOTAL

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YEAR: 2012

CHIPPEWA COUNTY EQUALIZATION REPORT

COMMERCIAL CLASS - - REAL 201

TOWNSHIP/CITY	2012 PARCEL COUNT	2012 LOCAL ASSESSED	2012 COUNTY EQUALIZED	2011 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNIT'S % OF TOTAL	2012 LEVEL OF ASSESSMENT	2012 FACTOR	2011 FACTOR	TOWNSHIP/CITY
BAY MILLS	6	680,800	680,800	723,200	-42,400	-5.86%	0.44%	49.86%	1.00000	1.00000	BAY MILLS
BRUCE	46	2,378,900	2,378,900	2,379,700	-800	-0.03%	1.55%	49.62%	1.00000	1.00000	BRUCE
CHIPPEWA	21	999,300	999,300	1,005,300	-6,000	-0.60%	0.65%	49.97%	1.00000	1.00000	CHIPPEWA
DAFTER	46	3,831,300	3,831,300	3,751,500	79,800	2.13%	2.50%	49.57%	1.00000	1.00000	DAFTER
DETOUR	47	2,172,900	2,172,900	2,162,300	10,600	0.49%	1.42%	49.06%	1.00000	1.00000	DETOUR
DRUMMOND ISLAND	59	5,809,100	5,809,100	5,677,300	131,800	2.32%	3.79%	49.07%	1.00000	1.00000	DRUMMOND ISLAND
HULBERT	10	581,300	581,300	672,612	-91,312	-13.58%	0.38%	49.30%	1.00000	1.00000	HULBERT
KINROSS	70	4,255,900	4,255,900	3,917,200	338,700	8.65%	2.78%	49.88%	1.00000	1.00000	KINROSS
PICKFORD	58	3,051,300	3,051,300	3,202,950	-151,650	-4.73%	1.99%	49.70%	1.00000	1.00000	PICKFORD
RABER	18	1,528,400	1,528,400	1,549,500	-21,100	-1.36%	1.00%	49.35%	1.00000	1.00000	RABER
RUDYARD	90	2,738,200	2,738,200	2,810,000	-71,800	-2.56%	1.79%	49.68%	1.00000	1.00000	RUDYARD
SOO	84	13,909,000	13,909,000	13,926,400	-17,400	-0.12%	9.08%	49.86%	1.00000	1.00000	SOO
SUGAR ISLAND	9	724,300	724,300	698,700	25,600	3.66%	0.47%	49.14%	1.00000	1.00000	SUGAR ISLAND
SUPERIOR	39	7,881,300	7,881,300	8,553,670	-672,370	-7.86%	5.14%	49.72%	1.00000	1.00000	SUPERIOR
TROUT LAKE	38	1,522,700	1,522,700	1,532,900	-10,200	-0.67%	0.99%	49.91%	1.00000	1.00000	TROUT LAKE
WHITEFISH	74	3,783,300	3,783,300	3,924,500	-141,200	-3.60%	2.47%	49.94%	1.00000	1.00000	WHITEFISH
TOTAL TOWNSHIPS	715	55,848,000	55,848,000	56,487,732	-639,732	-1.13%	36.44%				TOTAL TOWNSHIPS
CITY OF S S MARIE	635	97,414,051	97,414,051	103,851,900	-6,237,849	-6.02%	63.56%	49.90%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	1,360	163,262,051	163,262,051	160,139,632	-6,877,581	-4.29%	100.00%				GRAND TOTAL

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YEAR: 2012

CHIPPEWA COUNTY EQUALIZATION REPORT

INDUSTRIAL CLASS - - REAL 301

TOWNSHIP/CITY	2012 PARCEL COUNT	2012 LOCAL ASSESSED	2012 COUNTY EQUALIZED	2011 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2012 LEVEL OF ASSESSMENT	2012 FACTOR	2011 FACTOR	TOWNSHIP/CITY
BAY MILLS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	BAY MILLS
BRUCE	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	BRUCE
CHIPPEWA	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	CHIPPEWA
DAFTER	8	829,600	829,600	841,600	-12,000	-1.43%	4.11%	49.87%	1.00000	1.00000	DAFTER
DETOUR	3	471,900	471,900	472,900	-1,000	-0.21%	2.34%	49.92%	1.00000	1.00000	DETOUR
DRUMMOND ISLAND	14	1,578,100	1,578,100	1,578,100	0	0.00%	7.82%	49.74%	1.00000	1.00000	DRUMMOND ISLAND
HULBERT	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	HULBERT
KINROSS	13	1,454,000	1,454,000	1,455,600	-1,600	-0.11%	7.21%	49.98%	1.00000	1.00000	KINROSS
PICKFORD	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	PICKFORD
RABER	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	RABER
RUDYARD	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	RUDYARD
SOO	24	3,281,900	3,281,900	3,278,700	3,200	0.10%	16.26%	49.95%	1.00000	1.00000	SOO
SUGAR ISLAND	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SUGAR ISLAND
SUPERIOR	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SUPERIOR
TROUT LAKE	1	20,000	20,000	20,000	0	0.00%	0.10%	50.00%	1.00000	1.00000	TROUT LAKE
WHITEFISH	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	WHITEFISH
TOTAL TOWNSHIPS	63	7,635,500	7,635,500	7,646,900	-11,400	-0.15%	37.84%				TOTAL TOWNSHIPS
CITY OF S S MARIE	32	12,542,600	12,542,600	12,533,400	9,200	0.07%	62.16%	49.92%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	95	20,178,100	20,178,100	20,180,300	-2,200	-0.01%	100.00%	50.00%	1.00000		GRAND TOTAL

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YEAR: 2012

CHIPPEWA COUNTY EQUALIZATION REPORT

RESIDENTIAL CLASS -- REAL 401

TOWNSHIP/CITY	2012 PARCEL COUNT	2012 LOCAL ASSESSED	2012 COUNTY EQUALIZED	2011 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNIT'S % OF TOTAL	2012 LEVEL OF ASSESSMENT	2012 FACTOR	2011 FACTOR	TOWNSHIP/CITY
BAY MILLS	1,138	68,307,300	68,307,300	70,249,000	-1,941,700	-2.76%	6.60%	49.95%	1.00000	1.00000	BAY MILLS
BRUCE	1,499	67,110,500	67,110,500	66,738,000	372,500	0.56%	6.48%	49.36%	1.00000	1.00000	BRUCE
CHIPPEWA	426	8,395,400	8,395,400	8,401,700	-6,300	-0.07%	0.81%	49.73%	1.00000	1.00000	CHIPPEWA
DAFTER	739	27,427,700	27,427,700	27,273,300	154,400	0.57%	2.65%	49.89%	1.00000	1.00000	DAFTER
DETOUR	1,747	66,923,800	66,923,800	71,131,200	-4,207,400	-5.91%	6.46%	49.42%	1.00000	1.00000	DETOUR
DRUMMOND ISLAND	3,084	151,673,600	151,673,600	156,752,000	-5,078,400	-3.24%	14.65%	49.23%	1.00000	1.00000	DRUMMOND ISLAND
HULBERT	485	12,375,800	12,375,800	11,897,648	478,152	4.02%	1.20%	49.44%	1.00000	0.99782	HULBERT
KINROSS	1,465	38,541,100	38,541,100	38,756,600	-215,500	-0.56%	3.72%	49.92%	1.00000	1.00000	KINROSS
PICKFORD	1,280	43,731,200	43,731,200	46,260,950	-2,529,750	-5.47%	4.22%	49.76%	1.00000	1.00000	PICKFORD
RABER	1,174	33,966,100	33,966,100	35,521,700	-1,555,600	-4.38%	3.28%	49.67%	1.00000	1.00000	RABER
RUDYARD	1,052	32,381,850	32,381,850	32,665,269	-283,419	-0.87%	3.13%	49.22%	1.00000	1.00000	RUDYARD
SOO	1,888	95,652,800	95,652,800	93,941,200	1,711,600	1.82%	9.24%	49.87%	1.00000	1.00000	SOO
SUGAR ISLAND	1,446	53,413,400	53,413,400	53,987,200	-553,800	-1.03%	5.16%	49.89%	1.00000	1.00000	SUGAR ISLAND
SUPERIOR	1,143	38,105,470	38,105,470	38,112,470	-7,000	-0.02%	3.68%	49.77%	1.00000	1.00000	SUPERIOR
TROUT LAKE	922	32,096,900	32,096,900	33,693,700	-1,596,800	-4.74%	3.10%	49.91%	1.00000	1.00000	TROUT LAKE
WHITEFISH	2,336	97,935,150	97,935,150	106,892,650	-8,957,500	-8.38%	9.46%	49.73%	1.00000	1.00000	WHITEFISH
TOTAL TOWNSHIPS	21,824	868,038,070	868,038,070	892,254,587	-24,216,517	-2.71%	83.83%				TOTAL TOWNSHIPS
CITY OF S S MARIE	5,278	167,449,200	167,449,200	174,603,400	-7,154,200	-4.10%	16.17%	49.99%	1.00000	1.00000	CITY OF S S MARIE
GRAND TOTAL	27,102	1,036,487,270	1,036,487,270	1,066,867,987	-31,370,717	-2.94%	100.00%				GRAND TOTAL

YEAR: 2012

CHIPPEWA COUNTY EQUALIZATION REPORT

TIMBER CUTOVER CLASS - - REAL 501

TOWNSHIP/CITY	2012 PARCEL COUNT	2012 LOCAL ASSESSED	2012 COUNTY EQUALIZED	2011 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNITS % OF TOTAL	2012 LEVEL OF ASSESSMENT	2012 FACTOR	2011 FACTOR	TOWNSHIP/CITY
BAY MILLS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	BAY MILLS
BRUCE	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	BRUCE
CHIPPEWA	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	CHIPPEWA
DAFTER	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	DAFTER
DETOUR	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	DETOUR
DRUMMOND ISLAND	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	DRUMMOND ISLAND
HULBERT	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	HULBERT
KINROSS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	KINROSS
PICKFORD	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	PICKFORD
RABER	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	RABER
RUDYARD	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	RUDYARD
SOO	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SOO
SUGAR ISLAND	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SUGAR ISLAND
SUPERIOR	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SUPERIOR
TROUT LAKE	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	TROUT LAKE
WHITEFISH	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	WHITEFISH
TOTAL TOWNSHIPS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	CITY OF S S MARIE
GRAND TOTAL	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	GRAND TOTAL

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YEAR: 2012

CHIPPEWA COUNTY EQUALIZATION REPORT

DEVELOPMENTAL CLASS - - REAL 601

TOWNSHIP/CITY	2012 PARCEL COUNT	2012 LOCAL ASSESSED	2012 COUNTY EQUALIZED	2011 COUNTY EQUALIZED	INCREASE OR DECREASE FROM PREVIOUS YEAR	PERCENT OF INCREASE OR DECREASE	UNIT'S % OF TOTAL	2012 LEVEL OF ASSESSMENT	2012 FACTOR	2011 FACTOR	TOWNSHIP/CITY
BAY MILLS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	BAY MILLS
BRUCE	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	BRUCE
CHIPPEWA	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	CHIPPEWA
DAFTER	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	DAFTER
DETOUR	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	DETOUR
DRUMMOND ISLAND	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	DRUMMOND ISLAND
HULBERT	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	HULBERT
KINROSS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	KINROSS
PICKFORD	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	PICKFORD
RABER	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	RABER
RUDYARD	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	RUDYARD
SOO	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SOO
SUGAR ISLAND	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SUGAR ISLAND
SUPERIOR	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	SUPERIOR
TROUT LAKE	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	TROUT LAKE
WHITEFISH	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	WHITEFISH
TOTAL TOWNSHIPS	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	TOTAL TOWNSHIPS
CITY OF S S MARIE	0	0		0	0	0.00%	0.00%	NC	NC	NC	CITY OF S S MARIE
GRAND TOTAL	0	0	0	0	0	0.00%	0.00%	NC	NC	NC	GRAND TOTAL

YEAR: 2012

CHIPPEWA COUNTY EQUALIZATION REPORT

SUMMARY OF RATIOS AND FACTORS*

UNIT	CLASS: AG 101		CLASS: COM 201		CLASS: IND 301		CLASS: RES 401		CLASS: TC 601 *		CLASS: DEV 601*		CLASS: PERSONAL		UNIT
	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	
BAY MILLS BRUCE	NC 49.37%	NC 1.00000	49.86% 49.62%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	49.95% 49.36%	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 49.79%	NC 1.00000	49.97% 49.57%	1.00000 1.00000	0.00% 49.87%	0.00000 1.00000	49.73% 49.89%	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	49.06% 49.07%	1.00000 1.00000	49.92% 49.74%	1.00000 1.00000	49.42% 49.23%	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 49.82%	NC 1.00000	49.30% 49.88%	1.00000 1.00000	0.00% 49.98%	0.00000 1.00000	49.44% 49.92%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	HULBERT KINROSS
PICKFORD RABER	49.15% 49.18%	1.00000 1.00000	49.70% 49.35%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	49.76% 49.67%	1.00000 1.00000	NC NC	NC NC	NC NC	NC NC	50.00% 50.00%	1.00000 1.00000	PICKFORD RABER
RUDYARD SOO	49.31% 49.82%	1.00000 1.00000	49.68% 49.86%	1.00000 1.00000	0.00% 49.95%	0.00000 1.00000	49.22% 49.87%	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 49.95%	NC 1.00000	49.14% 49.72%	1.00000 1.00000	0.00% 0.00%	0.00000 0.00000	49.89% 49.77%	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	49.91% 49.84%	1.00000 1.00000	50.00% 0.00%	1.00000 0.00000	49.91% 49.73%	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	49.80%	1.00000	49.92%	1.00000	49.99%	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)

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CHIPPEWA COUNTY AREA TOTALS

TOWNSHIP	SQUARE MILES	SQUARE ACRES
BAY MILLS TOWNSHIP	61.5	36,360
BRUCE TOWNSHIP	88.0	56,320
CHIPPEWA TOWNSHIP	93.0	61,440
DAFTER TOWNSHIP	48.0	30,720
DETOUR TOWNSHIP	59.0	37,760
DRUMMOND ISLAND TOWNSHIP	134.0	85,760
HULBERT TOWNSHIP	72.0	46,080
KINROSS TOWNSHIP	121.0	77,440
PICKFORD TOWNSHIP	110.0	70,400
RABER TOWNSHIP	100.0	64,000
RUDYARD TOWNSHIP	90.0	57,600
SOO TOWNSHIP	43.0	27,520
SUGAR ISLAND TOWNSHIP	46.0	29,440
SUPERIOR TOWNSHIP	104.0	66,560
TROUT LAKE TOWNSHIP	144.0	92,160
WHITEFISH TOWNSHIP	245.0	156,800
CITY OF SAULT STE MARIE	14.0	8,960
TOTAL	1572.5	1,005,320

YEAR: 2012

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4/2/2012

CHIPPEWA COUNTY TOTAL VALUATIONS

NUMBER OF PARCELS	REAL PROPERTY TOTALS	CLASS NUMBER	EQUALIZED VALUES	TRUE CASH VALUE	% OF TOTAL
1,181	AGRICULTURAL	101	54,664,500	110,615,921	4.35%
1,350	COMMERCIAL	201	153,262,051	307,683,086	12.10%
95	INDUSTRIAL	301	20,178,100	40,426,759	1.59%
27,102	RESIDENTIAL	401	1,035,487,270	2,083,997,710	81.96%
0	TIMBER CUT-OVER	501	0	0	0.00%
0	DEVELOPMENTAL	601	0	0	0.00%
29,728	TOTAL REAL		1,263,591,921	2,542,723,476	100.00%

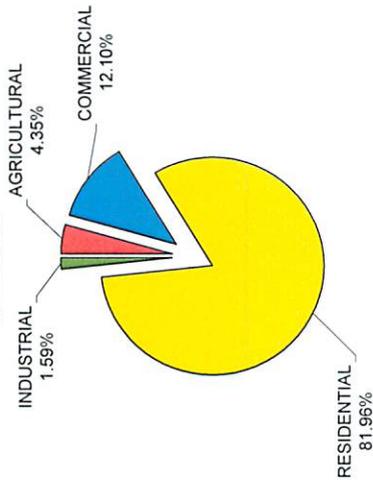
REAL PERCENT OF COUNTY TOTAL: 95.21%

NUMBER OF PARCELS	PERSONAL PROPERTY TOTALS	CLASS NUMBER	EQUALIZED VALUES	TRUE CASH VALUE	% OF TOTAL
0	AGRICULTURAL	151	0	0	0.00%
1340	COMMERCIAL	251	21,893,300	43,786,600	34.44%
26	INDUSTRIAL	351	9,451,400	18,902,800	14.87%
0	RESIDENTIAL	451	0	0	0.00%
66	UTILITY	551	32,227,900	64,455,800	50.69%
1,432	TOTAL PERSONAL		63,572,600	127,145,200	100.00%

PERSONAL PERCENT OF COUNTY TOTAL: 4.79%

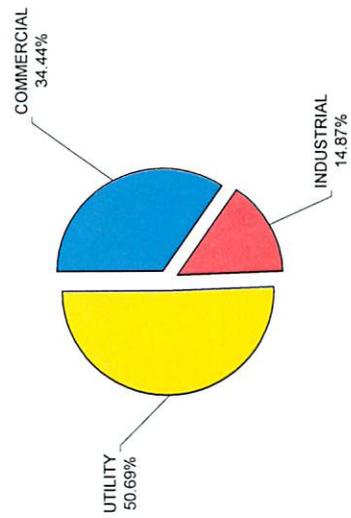
31160	GRAND TOTALS:		1,327,164,521	2,669,868,676	100.00%
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DISTRIBUTION OF 2012 REAL EQUALIZED VALUES



■ AGRICULTURAL ■ COMMERCIAL ■ RESIDENTIAL ■ INDUSTRIAL

DISTRIBUTION OF 2012 PERSONAL EQUALIZED VALUES



■ COMMERCIAL ■ INDUSTRIAL ■ UTILITY

YEAR: 2012

CHIPPEWA COUNTY EQUALIZATION REPORT
SCHOOL DISTRICT EQUALIZED VALUES BY TOWNSHIP

TOWNSHIP OR CITY	BRIMLEY AREA DIST 17 140	DETOUR AREA DIST 17 050	PICKFORD DIST 17 090	LES CHENEAUX DIST 49 040	RUDYARD DIST 17 110	SAULT AREA DIST 17 010	TAHQUAMENON DIST 48 040	WHITEFISH DIST 17 160	TOTALS	TOWNSHIP OR CITY
BAY MILLS BRUCE	70,327,200		1,321,100			84,796,500			70,327,200 86,117,600	BAY MILLS BRUCE
CHIPPEWA DAFTER	10,809,000 10,941,100				7,380,500	24,479,800			10,809,000 42,801,400	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		71,128,400 162,030,800							71,128,400 162,030,800	DETOUR DRUMMOND ISL
HULBERT KINROSS					50,850,200		13,539,500		13,539,500 50,850,200	HULBERT KINROSS
PICKFORD RABER		20,510,500	59,355,500 20,043,700	104,900					59,355,500 40,659,100	PICKFORD RABER
RUDYARD SOO					51,850,250	120,889,900			51,850,250 120,889,900	RUDYARD SOO
SUGAR ISL SUPERIOR	52,538,370					54,808,000			54,808,000 52,538,370	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					34,796,100			102,909,550	34,796,100 102,909,550	TROUT LAKE WHITEFISH
TOTAL TWPS	144,615,670	253,669,700	80,720,300	104,900	144,877,050	284,974,200	13,539,500	102,909,550	1,025,410,870	TOTAL TWPS
CITY OF SOO						301,753,651			301,753,651	CITY OF SOO
GRAND TOTALS	144,615,670	253,669,700	80,720,300	104,900	144,877,050	586,727,851	13,539,500	102,909,550	1,327,164,521	GRAND TOTALS

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CERTIFIED

May 24, 2012

Sharon H. Kennedy
SHARON H KENNEDY, EQUALIZATION DIRECTOR

TOTALS SHOWN ABOVE ARE CHIPPEWA COUNTY VALUES ONLY

**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	51,529,418		1,131,638			65,326,319			51,529,418 66,457,957	BAY MILLS BRUCE
CHIPPEWA DAFTER	8,617,432 8,368,578				6,087,057	21,528,318			8,617,432 35,983,953	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		51,241,673 113,115,498							51,241,673 113,115,498	DETOUR DRUMMOND ISL
HULBERT KINROSS					43,994,546		8,800,053		8,800,053 43,994,546	HULBERT KINROSS
PICKFORD RABER		16,598,214	46,275,867 14,689,000	94,700					46,275,867 31,381,914	PICKFORD RABER
RUDYARD SOO					38,857,436	106,159,187			38,857,436 106,159,187	RUDYARD SOO
SUGAR ISL SUPERIOR	41,467,468					38,456,675			38,456,675 41,467,468	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					26,237,764			65,623,821	26,237,764 65,623,821	TROUT LAKE WHITEFISH
TOTAL TWPS	109,982,896	180,955,385	62,096,505	94,700	115,176,803	231,470,499	8,800,053	65,623,821	774,200,662	TOTAL TWPS
CITY OF SOO						288,367,330			288,367,330	CITY OF SOO
GRAND TOTALS	109,982,896	180,955,385	62,096,505	94,700	115,176,803	519,837,829	8,800,053	65,623,821	1,062,567,992	GRAND TOTALS

CERTIFIED

May 24, 2012

Sharon H. Kennedy
SHARON H KENNEDY, EQUALIZATION DIRECTOR

NOTE: 2012 RUDYARD SCHOOL DISTRICT TOTAL INCLUDES
KINROSS TOWNSHIP RENAISSANCE ZONE TAXABLE VALUE (156,703

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

STATE SCHOOL CODE	SCHOOL DISTRICT	2011	2012	AMOUNT OF INCREASE OR (DECREASE)	PERCENT CHANGE
17140	BRIMLEY AREA	105,523,100	109,982,896	4,459,796	4.23%
17050	DETOUR AREA	178,557,450	180,955,385	2,397,935	1.34%
17090	PICKFORD AREA *	61,909,715	62,096,505	186,790	0.30%
17110	RUDYARD AREA	112,422,827	115,176,803	2,753,976	2.45%
17010	SAULT AREA	521,777,935	519,837,829	-1,940,106	-0.37%
48040	TAHQUAMENON *	8,404,387	8,800,053	395,666	4.71%
17160	WHITEFISH	65,328,363	65,623,821	295,458	0.45%
49040	LES CHENEAUX *	98,138	94,700	-3,438	-3.50%
17000	EASTERN U P ISD *	1,054,021,915	1,062,567,992	8,546,077	0.81%

*THESE SCHOOL DISTRICTS ALSO SERVICE NEIGHBORING COUNTIES.
THE TAXABLE VALUES REPORTED ABOVE ARE CHIPPEWA COUNTY TOTALS ONLY
NOTE: REN ZONE - RUDYARD AREA 154700 156703

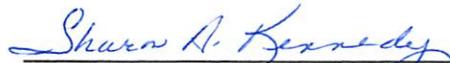
YEAR: 2012

DNR-PILT-"513" ROLL

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

TOWNSHIP OR CITY	BRIMLEY AREA DIST 17 140	DETOUR AREA DIST 17 050	PICKFORD DIST 17 090	LES CHENEAUX DIST 49 040	RUDYARD DIST 17 110	SAULT AREA DIST 17 010	TAHQUAMENON DIST 48 040	WHITEFISH DIST 17 160	TOTALS	TOWNSHIP OR CITY
BAY MILLS BRUCE	52,069					802,626			52,069 802,626	BAY MILLS BRUCE
CHIPPEWA DAFTER	226,066				9,071				226,066 9,071	CHIPPEWA DAFTER
DETOUR DRUMMOND ISL		502,289 2,870,841							502,289 2,870,841	DETOUR DRUMMOND ISL
HULBERT KINROSS					44,676		795,727		795,727 44,676	HULBERT KINROSS
PICKFORD RABER		3,056,246	285,046 1,293,245						285,046 4,349,491	PICKFORD RABER
RUDYARD SOO					37,185	14,998			37,185 14,998	RUDYARD SOO
SUGAR ISL SUPERIOR	15,368								0 15,368	SUGAR ISL SUPERIOR
TROUT LAKE WHITEFISH					5,434			3,524,045	5,434 3,524,045	TROUT LAKE WHITEFISH
TOTAL TWPS	293,503	6,429,376	1,578,291	0	96,366	817,624	795,727	3,524,045	13,534,932	TOTAL TWPS
CITY OF SOO						11,039			11,336	CITY OF SOO
GRAND TOTALS	293,503	6,429,376	1,578,291	0	96,366	828,663	795,727	3,524,045	13,546,268	GRAND TOTALS

CERTIFIED


SHARON H KENNEDY, EQUALIZATION DIRECTOR

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LUCE, MACKINAC & SCHOOLCRAFT
EQUALIZATION DIRECTORS

TAXING UNITS IN COUNTY
CHIPPEWA COUNTY TREASURER

CODE NUMBER	TAXING UNIT	2011 TAXABLE VALUE	2012 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	49,995,177	51,529,418	151,822	807,800	1.0000	1.0000	1.00000
17-002	BRUCE	65,309,489	66,457,957	504,072	463,300	1.0000	0.9820	1.00000
17-003	CHIPPEWA	7,714,178	8,617,432	37,252	878,800	1.0000	0.9920	1.00000
17-004	DAFTER	34,625,778	35,983,953	182,208	1,274,690	1.0000	0.9923	1.00000
17-005	DETOUR	50,787,931	51,241,673	428,171	307,300	1.0000	0.9887	1.00000
17-006	DRUMMOND ISL	110,750,629	113,115,498	460,615	1,206,100	1.0000	0.9855	1.00000
17-007	HULBERT	8,404,387	8,800,053	23,647	488,900	1.0000	1.0084	1.00000
17-008	KINROSS	42,229,532	43,837,843	190,900	2,297,717	1.0000	1.0120	1.00000
17-009	PICKFORD	45,999,957	46,275,867	156,222	406,300	1.0000	0.9994	1.00000
17-010	RABER	31,959,156	31,381,914	81,980	85,800	1.0000	1.0186	1.00000
17-011	RUDYARD	38,466,254	38,857,436	45,146	146,150	1.0000	0.9925	1.00000
17-012	SOO	104,016,680	106,159,187	227,854	774,200	1.0000	0.9849	1.00000
17-013	SUGAR ISLAND	37,818,665	38,456,675	99,481	213,396	1.0000	0.9863	1.00000
17-014	SUPERIOR	40,026,011	41,467,468	395,170	1,543,175	1.0000	0.9926	1.03600
17-015	TROUT LAKE	25,632,146	26,237,764	36,212	551,900	1.0000	0.9965	1.00000
17-016	WHITEFISH	65,328,363	65,623,821	204,103	514,100	1.0000	1.0002	1.00000
CITIES & VILLAGES:								
17-041	DETOUR VLG*	17,438,771	17,256,468	380,299	75,700	1.0000	0.9929	N/A
17-051	CITY OF SOO	294,802,882	288,367,330	6,745,156	5,480,944	1.0000	1.0183	1.00000
COUNTY:								
17-000	CHIPPEWA CO.	1,053,867,215	1,062,411,289	9,970,011	17,440,572	1.0000	0.9990	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	219,695,357	218,793,313	999,262	3,348,861	1.0000	1.0151	
17050	DETOUR	111,557,440	112,626,896	682,891	786,300	1.0000	0.9914	
17090	PICKFORD***	28,186,320	28,037,057	196,480	243,050	1.0000	1.0070	
17110	RUDYARD***	53,214,587	53,407,098	164,733	1,084,397	1.0000	1.0139	
17140	BRIMLEY	53,768,786	57,316,877	146,123	2,780,600	1.0000	0.9832	
17160	WHITEFISH	47,305,052	47,377,852	178,129	398,750	1.0000	1.0031	
48040	TAHQAMENON**	157,912,469	160,995,567	1,711,417	1,999,970	1.0000	0.9824	
49040	LES CHENEAX**	131,097,876	129,243,904	764,326	1,717,455	1.0000	1.0220	

*****SCHOOL DIST INFORMATION RELATIVE TO ALL TAXABLE VALUE IN DISTRICT*****								
		PREV TAXABLE	CURR TAXABLE	LOSSES	ADDITIONS	HEADLEE	BTRF	
17010	SAULT	521,808,237	519,837,829	7,683,620	7,550,830	1.0000	1.0036	
17050	DETOUR	178,634,567	180,955,385	921,467	1,521,500	1.0000	0.9904	
17090	PICKFORD**	75,727,407	75,952,624	261,943	614,890	1.0000	1.0017	
17110	RUDYARD**	116,862,821	119,601,557	354,044	3,070,062	1.0000	0.9998	
17140	BRIMLEY	105,203,131	109,982,896	656,432	3,798,775	1.0000	0.9846	
17160	WHITEFISH	65,328,363	65,623,821	204,103	514,100	1.0000	1.0002	
48040	TAHQAMENON**	267,229,460	272,638,081	2,677,496	4,211,673	1.0000	0.9856	
49040	LES CHENEAX**	206,151,305	203,912,212	2,594,119	4,302,245	1.0000	1.0198	
17000	EUP ISD ***	2,145,304,802	2,161,910,869	21,658,970	35,141,791	1.0000	0.9985	

NOTE: KINROSS TWP, IN RUDYARD SCHOOL DISTRICT HAS A RENAISSANCE ZONE WITH TAXABLE VALUE OF \$156,703
 *DETOUR VILLAGE FIGURES ARE ALSO INCLUDED IN DETOUR TOWNSHIP'S FIGURES
 **THESE ARE INTERCOUNTY SCHOOL DISTRICTS WHICH EXTEND INTO ONE OR MORE COUNTIES;
 FIGURES SHOWN DO INCLUDE OTHER COUNTIES' TOTALS
 ***EUP ISD COVERS ALL OF CHIPPEWA, LUCE, & MACKINAC, TOGETHER WITH THE TAHQUAMENON AREA SCHOOL DISTRICT OF SCHOOLCRAFT COUNTY

CERTIFIED BY:

 SHARON H. KENNEDY, CHIPPEWA COUNTY EQUALIZATION DIRECTOR

YEAR: 2012

CO.EQLPG17/12

May 9, 2012

TAXABLE VALUES

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

FINAL

FINAL

EQUALIZED VALUES: REAL PROPERTY

UNIT NAME	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TC & DEVEL	TOTAL REAL VALUES
BAY MILLS	0	680,800	0	68,307,300	0	68,988,100
BRUCE	15,353,400	2,378,900	0	67,110,500	0	84,842,800
CHIPPEWA	0	999,300	0	8,395,400	0	9,394,700
DAFTER	6,544,500	3,831,300	829,600	27,427,700	0	38,633,100
DETOUR	0	2,172,900	471,900	66,923,800	0	69,568,600
DRUMMOND ISL	0	5,809,100	1,578,100	151,673,600	0	159,060,800
HULBERT	0	581,300	0	12,375,800	0	12,957,100
KINROSS	917,300	4,255,900	1,454,000	38,541,100	0	45,168,300
PICKFORD	10,951,800	3,051,300	0	43,731,200	0	57,734,300
RABER	3,925,200	1,528,400	0	33,966,100	0	39,419,700
RUDYARD	10,698,300	2,738,200	0	32,381,850	0	45,818,350
SOO	3,212,600	13,909,000	3,281,900	95,652,800	0	116,056,300
SUGAR ISLAND	0	724,300	0	53,413,400	0	54,137,700
SUPERIOR	3,061,400	7,881,300	0	38,105,470	0	49,048,170
TROUT LAKE	0	1,522,700	20,000	32,096,900	0	33,639,600
WHITEFISH	0	3,783,300	0	97,935,150	0	101,718,450
CITY OF SAULT	0	97,414,051	12,542,600	167,449,200	0	277,405,851
TOTALS:	54,664,500	153,262,051	20,178,100	1,035,487,270	0	1,263,591,921

EQUALIZED VALUES: PERSONAL PROPERTY:

COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY	TOTAL PERSONAL	GRAND TOTALS
381,100	0	0	958,000	1,339,100	70,327,200
242,900	0	0	1,031,900	1,274,800	86,117,600
166,200	0	0	1,248,100	1,414,300	10,809,000
1,150,700	15,100	0	3,002,500	4,168,300	42,801,400
208,200	0	0	1,351,600	1,559,800	71,128,400
630,700	1,324,800	0	1,014,500	2,970,000	162,030,800
32,400	0	0	550,000	582,400	13,539,500
1,656,900	2,257,800	0	1,767,200	5,681,900	50,850,200
570,200	0	0	1,051,000	1,621,200	59,355,500
379,900	0	0	859,500	1,239,400	40,659,100
542,500	0	0	5,489,400	6,031,900	51,850,250
2,306,700	161,800	0	2,365,100	4,833,600	120,889,900
63,300	0	0	607,000	670,300	54,808,000
1,453,500	0	0	2,036,700	3,490,200	52,538,370
58,200	0	0	1,098,300	1,156,500	34,796,100
439,400	0	0	751,700	1,191,100	102,909,550
11,610,500	5,691,900	0	7,045,400	24,347,800	301,753,651
21,893,300	9,451,400	0	32,227,900	63,572,600	1,327,164,521

TAXABLE VALUES: REAL PROPERTY:

UNIT NAME	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TC & DEVEL	TOTAL REAL VALUES
BAY MILLS	0	388,814	0	49,801,504	0	50,190,318
BRUCE	10,608,188	1,995,045	0	52,579,924	0	65,183,157
CHIPPEWA	0	855,461	0	6,347,671	0	7,203,132
DAFTER	3,615,958	3,451,437	757,662	23,990,596	0	31,815,653
DETOUR	0	1,973,317	471,900	47,236,656	0	49,681,873
DRUMMOND ISL	0	5,124,787	1,578,100	103,442,611	0	110,145,498
HULBERT	0	448,427	0	7,769,226	0	8,217,653
KINROSS	461,391	3,929,916	1,320,274	32,601,065	0	38,312,646
PICKFORD	6,875,807	2,731,270	0	35,047,590	0	44,654,667
RABER	2,409,404	1,177,791	0	26,555,319	0	30,142,514
RUDYARD	6,589,955	2,479,925	0	23,755,656	0	32,825,536
SOO	1,831,273	13,281,663	2,124,302	84,088,349	0	101,325,587
SUGAR ISLAND	0	545,491	0	37,240,884	0	37,786,375
SUPERIOR	1,673,606	7,625,397	0	28,678,265	0	37,977,268
TROUT LAKE	0	1,391,459	8,225	23,681,580	0	25,081,264
WHITEFISH	0	3,550,690	0	60,882,031	0	64,432,721
CITY OF SAULT	0	93,496,385	12,542,600	157,980,545	0	264,019,530
TOTALS:	34,065,582	144,447,275	18,803,063	801,679,472	0	998,995,392

TAXABLE VALUES: PERSONAL PROPERTY:

COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY	TOTAL PERSONAL	GRAND TOTALS
381,100	0	0	958,000	1,339,100	51,529,418
242,900	0	0	1,031,900	1,274,800	66,457,957
166,200	0	0	1,248,100	1,414,300	8,617,432
1,150,700	15,100	0	3,002,500	4,168,300	35,983,953
208,200	0	0	1,351,600	1,559,800	51,241,673
630,700	1,324,800	0	1,014,500	2,970,000	113,115,498
32,400	0	0	550,000	582,400	8,800,053
1,656,900	2,257,800	0	1,767,200	5,681,900	43,994,546
570,200	0	0	1,051,000	1,621,200	46,275,867
379,900	0	0	859,500	1,239,400	31,381,914
542,500	0	0	5,489,400	6,031,900	38,857,436
2,306,700	161,800	0	2,365,100	4,833,600	106,159,187
63,300	0	0	607,000	670,300	38,456,675
1,453,500	0	0	2,036,700	3,490,200	41,467,468
58,200	0	0	1,098,300	1,156,500	26,237,764
439,400	0	0	751,700	1,191,100	65,623,821
11,610,500	5,691,900	0	7,045,400	24,347,800	288,367,330
21,893,300	9,451,400	0	32,227,900	63,572,600	1,062,567,992

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**CHIPPEWA COUNTY EQUALIZATION REPORT
COMPARISON OF EQUALIZED AND TAXABLE VALUES**

EQUALIZED VALUES

TAXABLE VALUES

TOWNSHIP/CITY	2011 EQUALIZED VALUES	2012 EQUALIZED VALUES	DOLLAR CHANGE EQUALIZED	PERCENT CHANGE EQUALIZED	2011 TAXABLE VALUES	2012 TAXABLE VALUES	DOLLAR CHANGE TAXABLE	PERCENT CHANGE TAXABLE	TOWNSHIP/CITY
BAY MILLS	72,317,100	70,327,200	-1,989,900	-2.75%	49,995,177	51,529,418	1,534,241	3.07%	BAY MILLS
BRUCE	86,438,200	86,117,600	-320,600	-0.37%	65,309,489	66,457,957	1,148,468	1.76%	BRUCE
CHIPPEWA	10,081,200	10,809,000	727,800	7.22%	7,714,178	8,617,432	903,254	11.71%	CHIPPEWA
DAFTER	42,096,500	42,801,400	704,900	1.67%	34,625,778	35,983,953	1,358,175	3.92%	DAFTER
DETOUR	75,485,600	71,128,400	-4,357,200	-5.77%	50,787,931	51,241,673	453,742	0.89%	DETOUR
DRUMMOND ISLAND	166,758,900	162,030,800	-4,728,100	-2.84%	110,750,629	113,115,498	2,364,869	2.14%	DRUMMOND ISLAND
HULBERT	12,860,460	13,539,500	679,040	5.28%	8,404,387	8,800,053	395,666	4.71%	HULBERT
KINROSS	50,753,000	50,850,200	97,200	0.19%	42,384,232	43,994,546	1,610,314	3.80%	KINROSS
PICKFORD	62,483,950	59,355,500	-3,128,450	-5.01%	45,999,957	46,275,867	275,910	0.60%	PICKFORD
RABER	42,362,000	40,659,100	-1,702,900	-4.02%	31,959,156	31,381,914	-577,242	-1.81%	RABER
RUDYARD	52,491,219	51,850,250	-640,969	-1.22%	38,466,254	38,857,436	391,182	1.02%	RUDYARD
SOO	119,491,800	120,889,900	1,398,100	1.17%	104,016,680	106,159,187	2,142,507	2.06%	SOO
SUGAR ISLAND	55,502,100	54,808,000	-694,100	-1.25%	37,818,665	38,456,675	638,010	1.69%	SUGAR ISLAND
SUPERIOR	52,489,265	52,538,370	49,105	0.09%	40,026,011	41,467,468	1,441,457	3.60%	SUPERIOR
TROUT LAKE	36,169,100	34,796,100	-1,373,000	-3.80%	25,632,146	26,237,764	605,618	2.36%	TROUT LAKE
WHITEFISH	112,189,750	102,909,550	-9,280,200	-8.27%	65,328,363	65,623,821	295,458	0.45%	WHITEFISH
TOTAL TOWNSHIPS	1,049,970,144	1,025,410,870	-24,559,274	-2.34%	759,219,033	774,200,662	14,981,629	1.97%	TOTAL TOWNSHIPS
CITY OF S S MARIE	315,317,600	301,753,651	-13,563,949	-4.30%	294,802,882	288,367,330	-6,435,552	-2.18%	CITY OF S S MARIE
GRAND TOTAL	1,365,287,744	1,327,164,521	-38,123,223	-2.79%	1,054,021,915	1,062,567,992	8,546,077	0.81%	GRAND TOTAL

CHIPPEWA COUNTY EQUALIZATION DEPARTMENT
 DETAIL OF TAXABLE VALUE CHANGES

COUNTY: CHIPPEWA
 YEAR: 2012
 DATE: 18-May-12
 FORM: FINAL TAXABLE VALUE ANALYSIS
 CPI: 1.027

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CODE NUMBER	TAXING UNIT	2011 TAXABLE VALUE	2012 TAXABLE VALUE	LOSSES TAXABLE VALUE	ADDITIONS TAXABLE VALUE	DIFFERENCE PREV TV & CURR TV	PERCENT CHANGE TV/PREV TV	NET ADDITIONS	2012 EQUALIZED VALUE	RATIO TV/EQ	CODE NUMBER UNIT
TOWNSHIPS:											
17-001	BAY MILLS	49,995,177	51,529,418	151,822	807,800	1,534,241	3.07%	655,978	70,327,200	73.27%	17-001
17-002	BRUCE	65,309,489	66,457,957	504,072	463,300	1,148,488	1.76%	-40,772	86,117,600	77.17%	17-002
17-003	CHIPPEWA	7,714,178	8,617,432	37,252	878,800	903,254	11.71%	841,548	10,809,000	79.72%	17-003
17-004	DAFTER	34,625,778	35,983,953	182,208	1,274,690	1,358,175	3.92%	1,092,482	42,801,400	84.07%	17-004
17-005	DETOUR	50,787,931	51,241,673	428,171	307,300	453,742	0.89%	-120,871	71,128,400	72.04%	17-005
17-006	DRUMMOND ISL	110,750,629	113,115,498	460,615	1,206,100	2,364,869	2.14%	745,485	162,030,800	69.81%	17-006
17-007	HULBERT	8,404,387	8,800,053	23,647	488,900	395,666	4.71%	465,253	13,539,500	65.00%	17-007
17-008	KINROSS*	42,229,532	43,994,546	190,900	2,297,717	1,765,014	4.18%	2,106,817	50,850,200	86.52%	17-008
17-009	PICKFORD	45,999,957	46,275,867	156,222	406,300	275,910	0.60%	250,078	59,355,500	77.96%	17-009
17-010	RABER	31,959,156	31,381,914	81,980	85,800	-577,242	-1.81%	3,820	40,659,100	77.18%	17-010
17-011	RUDYARD	38,466,254	38,857,436	45,146	146,150	391,182	1.02%	101,004	51,850,250	74.94%	17-011
17-012	SOO	104,016,680	106,159,187	227,854	774,200	2,142,507	2.06%	546,346	120,889,900	87.81%	17-012
17-013	SUGAR ISLAND	37,818,665	38,456,675	99,481	213,396	638,010	1.69%	113,915	54,808,000	70.17%	17-013
17-014	SUPERIOR	40,026,011	41,467,488	395,170	1,543,175	1,441,457	3.60%	1,148,005	52,538,370	78.93%	17-014
17-015	TROUT LAKE	25,632,146	26,237,764	36,212	551,900	605,618	2.36%	515,688	34,786,100	75.40%	17-015
17-016	WHITEFISH	65,328,363	65,623,821	204,103	514,100	295,458	0.45%	309,997	102,909,550	63.77%	17-016
CITIES & VILLAGES:											
17-041	DETOUR VLG*	17,438,771	17,256,468	380,299	75,700	-182,303	-1.05%	-304,599	22,974,400	75.11%	17-041
17-051	CITY OF SOO	294,802,882	288,367,330	6,745,156	5,480,944	-6,435,552	-2.18%	-1,264,212	301,753,651	95.56%	17-051
COUNTY:											
17-000	CHIPPEWA CO.	1,053,867,215	1,062,567,992	9,970,011	17,440,572	8,700,777	0.83%	7,470,561	1,327,164,521	80.06%	17-000

*NOTE, KINROSS TAXABLE VALUE INCLUDES REN ZONE TAXABLE OF \$156,703

TAXABLE/
 EQUALIZED
 VALUE
 MULTIPLIER 1.25

YEAR: 2012

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY EQUALIZED VALUES

TOWNSHIP/CITY	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	TOWNSHIP/CITY
BAY MILLS	48,873,800	51,621,400	54,699,700	61,147,200	68,636,000	71,615,900	72,975,100	73,476,500	72,317,100	70,327,200	BAY MILLS
BRUCE	61,281,570	65,626,578	71,458,400	76,599,365	79,697,650	85,164,850	85,204,450	85,798,950	86,438,200	86,117,600	BRUCE
CHIPPEWA	8,072,500	8,831,700	9,549,400	9,693,100	10,576,000	10,714,200	10,124,500	10,122,200	10,081,200	10,809,000	CHIPPEWA
DAFTER	30,988,100	34,733,700	36,519,100	38,107,000	38,954,200	39,569,000	40,679,700	41,687,900	42,096,500	42,601,400	DAFTER
DETOUR	53,573,100	58,726,950	61,889,350	67,672,909	71,048,859	74,385,459	74,579,800	76,717,100	75,485,600	71,128,400	DETOUR
DRUMMOND ISLAND	143,874,335	171,150,280	184,997,440	157,795,033	159,935,490	165,944,600	165,837,800	166,635,300	166,758,900	162,030,800	DRUMMOND ISLAND
HULBERT	10,037,317	12,368,156	13,329,914	12,489,936	13,179,580	13,539,460	13,541,650	13,122,679	12,660,460	13,539,500	HULBERT
KINROSS	41,145,000	41,338,750	43,216,400	47,350,663	52,789,700	53,382,100	54,755,800	53,435,200	50,753,000	50,850,200	KINROSS
PICKFORD	44,787,304	51,706,281	53,632,780	57,136,260	59,135,500	60,886,500	62,114,000	62,470,800	62,483,950	59,355,500	PICKFORD
RABER	41,887,300	46,512,600	48,550,300	47,856,300	49,132,900	49,821,600	48,981,400	45,297,500	42,362,000	40,659,100	RABER
RUDYARD	29,890,693	33,481,042	36,972,300	39,340,900	43,998,000	50,760,700	51,528,700	54,889,900	52,491,219	51,850,250	RUDYARD
SOO	87,971,800	97,109,100	103,131,000	105,836,900	111,885,500	115,955,300	118,138,700	120,336,400	119,491,800	120,889,900	SOO
SUGAR ISLAND	41,780,060	47,561,820	47,051,510	46,545,900	50,277,700	56,204,170	56,962,200	57,398,200	55,502,100	54,808,000	SUGAR ISLAND
SUPERIOR	37,661,320	39,949,730	41,626,785	45,613,295	49,583,265	50,796,795	52,180,070	52,219,270	52,469,265	52,538,370	SUPERIOR
TROUT LAKE	26,180,700	27,327,400	29,801,400	33,477,500	34,522,300	34,849,900	35,931,600	36,073,300	36,169,100	34,796,100	TROUT LAKE
WHITEFISH	77,234,950	92,180,824	109,972,780	97,929,400	107,151,200	113,749,700	114,671,700	111,690,200	112,189,750	102,909,550	WHITEFISH
CITY OF S S MARIE	264,172,120	271,003,200	286,837,500	303,422,900	309,151,100	310,431,849	310,128,800	312,707,600	315,317,600	301,753,651	CITY OF S S MARIE
GRAND TOTALS	1,049,589,969	1,151,229,521	1,233,036,019	1,248,014,561	1,309,852,674	1,357,812,103	1,368,315,970	1,374,256,999	1,365,287,744	1,327,164,521	GRAND TOTALS
DOLLAR CHANGE EACH YEAR	107,574,222	101,639,552	81,806,498	14,978,542	61,638,113	48,159,429	10,503,887	5,941,029	-8,969,255	-38,123,223	DOLLAR CHANGE EACH YEAR
PERCENT CHANGE EACH YEAR	11.42%	9.68%	7.11%	1.21%	4.94%	3.66%	0.77%	0.43%	-0.65%	-2.79%	PERCENT CHANGE EACH YEAR

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: \$38,514,977 AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 3.58%

NOTE: For 2006, pursuant to PA 513 of 2004, all state agricultural properties (aka state PILT properties) were moved from the ad valorem assessment roll to a special roll. This transfer resulted in a decrease in ad valorem assessed/equalized value of \$62,573,150. Had those values remained on the ad valorem assessment roll, equalized value would have grown by approximately 77,551,692 or 6.29% for 2006. For detail of this reduction see 2005 Equalization Report, page 6. In 2005, State Ag parcels represented 60.4% of the county's equalized agricultural value.

YEAR: 2012

CHIPPEWA COUNTY EQUALIZATION REPORT

TEN YEAR SUMMARY OF COUNTY TAXABLE VALUES

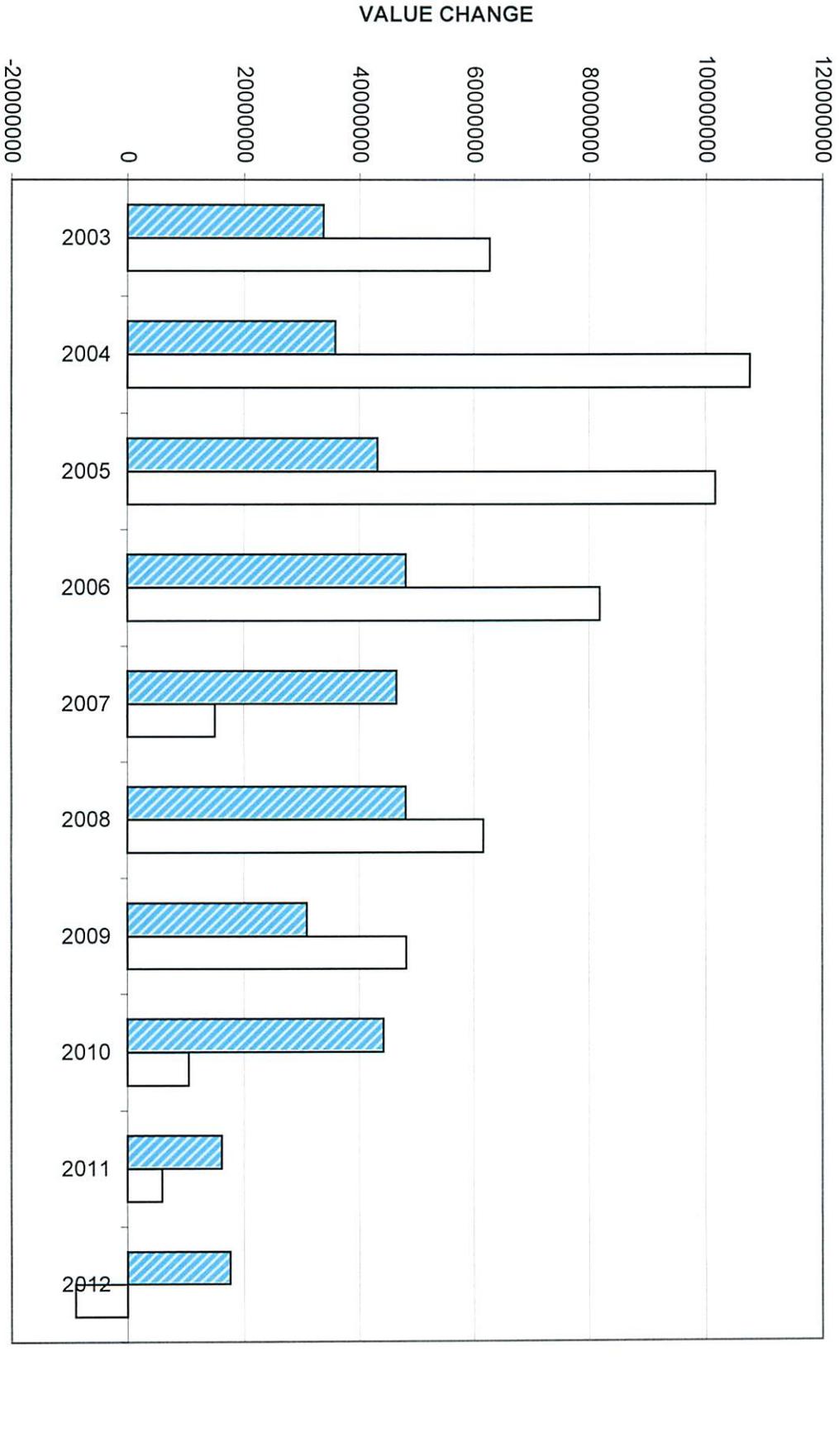
FINAL

TOWNSHIP/CITY	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	TOWNSHIP/CITY
BAY MILLS BRUCE	31,524,500 43,081,950	34,053,400 46,529,908	36,803,500 49,404,289	39,904,800 53,242,492	42,411,700 57,019,782	44,735,300 59,218,787	47,791,800 62,625,849	49,074,911 63,431,974	49,995,177 65,309,489	51,529,418 68,457,957	BAY MILLS BRUCE
CHIPPEWA DAFTER	5,188,100 23,639,300	5,515,100 25,549,400	6,383,100 27,141,400	6,670,200 28,960,100	6,943,300 30,555,500	7,250,700 31,398,400	7,347,900 33,012,200	7,508,118 33,853,674	7,714,178 34,625,778	8,617,432 35,983,953	CHIPPEWA DAFTER
DETOUR DRUMMOND ISLAND	34,067,150 77,801,242	36,817,150 82,365,190	39,653,700 87,570,337	42,198,800 91,425,018	44,446,883 97,027,457	46,841,010 100,468,510	49,178,278 105,632,531	49,771,859 107,595,398	50,787,931 110,750,829	51,241,673 113,115,498	DETOUR DRUMMOND ISLAND
HULBERT KINROSS	6,288,415 34,944,727	6,571,750 35,716,309	7,175,709 37,112,582	6,703,868 39,128,878	7,011,125 41,862,131	7,711,487 42,888,988	8,168,657 44,542,371	8,237,307 43,070,582	8,404,387 42,384,232	8,800,053 43,994,546	HULBERT KINROSS
PICKFORD RABER	31,229,126 24,582,300	33,739,807 26,792,800	36,175,936 28,284,800	38,310,789 29,933,500	40,483,255 31,479,800	42,086,790 32,848,700	44,540,797 33,515,000	44,930,140 32,645,180	45,999,957 31,959,156	48,275,867 31,381,914	PICKFORD RABER
RUDYARD SOO	24,734,855 73,243,700	26,206,744 78,198,000	28,169,060 82,231,000	28,777,159 87,225,700	30,528,858 92,726,500	31,840,046 96,749,300	34,137,592 100,929,700	37,951,015 103,184,344	38,486,254 104,018,660	38,857,436 108,159,187	RUDYARD SOO
SUGAR ISLAND SUPERIOR	24,935,501 27,824,043	26,882,521 28,352,620	28,801,889 30,844,447	30,377,948 32,960,858	32,911,805 35,033,981	33,867,722 36,851,100	36,024,454 38,800,319	37,050,109 38,978,162	37,818,665 40,028,011	38,458,675 41,467,468	SUGAR ISLAND SUPERIOR
TROUT LAKE WHITEFISH	18,912,377 44,403,950	18,098,100 47,748,685	19,415,400 51,157,773	20,875,000 51,901,222	22,213,500 55,852,053	23,052,200 58,890,485	25,255,280 62,204,137	24,901,263 63,177,075	25,632,148 65,328,383	26,237,764 65,623,821	TROUT LAKE WHITEFISH
CITY OF S S MARIE	235,109,881	242,512,276	254,452,705	268,768,438	276,948,748	279,644,838	288,610,333	291,091,476	294,802,882	288,367,330	CITY OF S S MARIE
GRAND TOTALS	759,489,117	802,649,780	850,751,607	897,212,384	945,255,958	976,118,163	1,020,314,976	1,036,452,595	1,054,021,915	1,062,567,992	GRAND TOTALS
DOLLAR CHANGE EACH YEAR	35,778,840	43,180,643	48,101,847	48,460,757	48,043,592	30,862,207	44,198,813	16,137,619	17,582,611	8,546,077	DOLLAR CHANGE EACH YEAR
PERCENT CHANGE EACH YEAR	4.84%	5.86%	5.99%	5.46%	5.35%	3.26%	4.53%	1.58%	1.70%	0.81%	PERCENT CHANGE EACH YEAR
STATE CERTIFIED RATE OF INFLATION	1.50%	2.30%	2.30%	3.30%	3.70%	2.30%	4.40%	-0.30%	1.70%	2.70%	STATE CERTIFIED RATE OF INFLATION

AVERAGE ANNUAL DOLLAR CHANGE FOR 10 YEAR PERIOD: \$33,897,101 AVERAGE ANNUAL PERCENT CHANGE FOR 10 YEAR PERIOD: 3.93%
 AVERAGE ANNUAL DOLLAR CHANGE PREV 5 YEAR PERIOD: \$23,465,065 AVERAGE ANNUAL PERCENT CHANGE FOR 5 YEAR PERIOD: 2.78%

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CHIPPEWA COUNTY TAXABLE/EQUALIZED VALUE CHANGE COMPARISON



TAXABLE VALUATIONS BY CLASSIFICATION
Statement of taxable valuations in the year **2012**

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

UNIT NO	TOWNSHIP OR CITY	(COL. 1)	(COL. 2)	(COL. 3)	(COL. 4)	(COL. 5)	(COL. 6)	(COL. 7)
		AGRICULTURAL TAXABLE VALUE	COMMERCIAL TAXABLE VALUE	INDUSTRIAL TAXABLE VALUE	RESIDENTIAL TAXABLE VALUE	TIMBER CUTOVER TAXABLE	DEVELOPMENTAL VALUE	TOTAL REAL PROPERTY TAXABLE VALUE
001	BAY MILLS TWP	0	388,814	0	49,801,504			50,190,318
002	BRUCE TWP	10,608,188	1,995,045	0	52,579,924			65,183,157
003	CHIPPEWA TWP	0	855,461	0	6,347,671			7,203,132
004	DAFTER TWP	3,615,958	3,451,437	757,662	23,990,596			31,815,653
005	DETOUR TWP	0	1,973,317	471,900	47,236,656			49,681,873
006	DRUMMOND ISL TWP	0	5,124,787	1,578,100	103,442,611			110,145,498
007	HULBERT TWP	0	448,427	0	7,769,226			8,217,653
008	KINROSS TWP	461,391	3,929,916	1,320,274	32,601,065			38,312,646
009	PICKFORD TWP	6,875,807	2,731,270	0	35,047,590			44,654,667
010	RABER TWP	2,409,404	1,177,791	0	26,555,319			30,142,514
011	RUDYARD TWP	6,589,955	2,479,925	0	23,755,656			32,825,536
012	SOO TWP	1,831,273	13,281,663	2,124,302	84,088,349			101,325,587
013	SUGAR ISLAND	0	545,491	0	37,240,884			37,786,375
014	SUPERIOR TWP	1,673,606	7,625,397	0	28,678,265			37,977,268
015	TROUT LAKE	0	1,391,459	8,225	23,681,580			25,081,264
016	WHITEFISH TWP	0	3,550,690	0	60,882,031			64,432,721
051	SAULT STE MARIE CITY	0	93496385	12,542,600	157,980,545			264,019,530
	TOTALS FOR COUNTY:	34,065,582	144,447,275	18,803,063	801,679,472			998,995,392
041	DETOUR VILLAGE*	0	1,565,756	467,000	14,723,812			16,756,568
*These figures are included in Detour Township totals, and are here for information purposes only								

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

TAXABLE VALUATIONS BY CLASSIFICATION
 Statement of taxable valuations in the year 2012

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)

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UNIT NO	TOWNSHIP OR CITY	(COL. 8) PERSONAL PROPERTY TAXABLE VALUE	(COL. 9) TOTAL REAL AND PERSONAL TAXABLE VALUE	(COL. 10) HOMEOWNER'S PRINCIPAL RES & QUAL AGRICULTURAL & FOREST PROPERTY TAXABLE VALUE	(COL. 11) COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	(COL. 12) INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	(COL. 13) PROPERTIES NOT RECEIVING EXEMPTION IN COL 10, 11, & 12 TAXABLE VALUE
001	BAY MILLS TWP	1,339,100	51,529,418	20,987,597	381,100	0	30,160,721
002	BRUCE TWP	1,274,800	66,457,957	52,079,664	242,900	0	14,135,393
003	CHIPPEWA TWP	1,414,300	8,617,432	2,255,316	166,200	0	6,195,916
004	DAFTER TWP	4,168,300	35,983,953	23,099,286	1,150,700	15100	11,718,867
005	DETOUR TWP	1,559,800	51,241,673	21,472,235	208,200	0	29,561,238
006	DRUMMOND ISL TWP	2,970,000	113,115,498	36,040,108	630,700	1,324,800	75,119,890
007	HULBERT TWP	582,400	8,800,053	2,329,401	32,400	0	6,438,252
008	KINROSS TWP	5,681,900	43,994,546	21,432,536	1,656,900	2,257,800	18,647,310
009	PICKFORD TWP	1,621,200	46,275,867	31,814,217	570,200	0	13,891,450
010	RABER TWP	1,239,400	31,381,914	14,682,836	379,900	0	16,319,178
011	RUDYARD TWP	6,031,900	38,857,436	24,374,439	542,500	0	13,940,497
012	SOO TWP	4,833,600	106,159,187	69,382,669	2,306,700	161,800	34,308,018
013	SUGAR ISLAND	670,300	38,456,675	16,179,151	63,300	0	22,214,224
014	SUPERIOR TWP	3,490,200	41,467,468	21,445,137	1,453,500	0	18,568,831
015	TROUT LAKE	1,156,500	26,237,764	9,384,062	58,200	0	16,795,502
016	WHITEFISH TWP	1,191,100	65,623,821	17,339,038	439,400	0	47,845,383
051	SAULT STE MARIE CITY	24,347,800	288,367,330	126,924,882	11,610,500	5,691,900	144,140,048
	TOTALS FOR COUNTY:	63,572,600	1,062,567,992	511,222,574	21,893,300	9,451,400	520,000,718
041	DETOUR VILLAGE*	499,900	17,256,468	8,157,972	180,674	0	8,917,822
*These figures are included in Detour Township totals, and are here for information purposes only							

Sharon H. Kennedy
 Sharon H. Kennedy
 Chippewa County Equalization Director

22-May-12