



Equalization Department

Mission Statement

To promote a fair, equitable and uniform system of property assessment and taxation; to track and maintain ownership information and to map and maintain property tax descriptions for the business community and citizens of Jackson County.

Activities

Statutory Duties

Advise and assist the Board of Commissioners in equalizing property tax assessments on a county-wide basis.


File all required state forms with the State Tax Commission, Assessment and Certification Division, to prove compliance with MCL 211.34

Ensure county-wide compliance with the Headlee Amendment by annually calculating the millage reduction fraction for each taxing authority.

Annually study the level of assessment by property class through appraisal and/or sales studies in each of the twenty local units of government within Jackson County and project appropriate property value levels and set ratios for all classes of property in all units of government.

Through the Equalization Process receive and audit assessment rolls from county assessors and apply equalization factors, if necessary, to comply with state law.





Equalization

Provide professional tax mapping service to ensure that all land in the county subject to property taxation is taxed accurately, uniformly and only once.

Assist local assessing officers in the discovery, listing and valuation of properties for tax purposes, and in the development and use of valuation standards and techniques for the assessment of property.

Strategic Plan Impact

✓ **Safe Community**

The Equalization Department's assessment roll database is the resource for developing the addressing for Central dispatch (911). The Equalization Department administrates the Damage Assessment team in the event of a disaster.

✓ **Economic Development**

The Equalization Department assists Local Governmental Units, Economic Development Organizations and/or Private Investors' economic development efforts by maintaining the equalization database and providing that data to prospective developers.

✓ **Government Efficiency & Effectiveness**

The contracts maintained to provide Assessment Administration for local units of government build bridges and create an environment of collaboration with those Local Governments. This provides both an increased efficiency and effectiveness through reduction of redundant processes and increased equity and uniformity in Assessment Administration.

Accomplishments

- ✓ The Equalization Department continues to maintain contracts with Parma, Norvell & Tompkins Townships to perform Assessment Administration through 2021. We also entered into a new contract with Henrietta Township in December of 2019.
- ✓ We currently have requests for proposal to handle Assessment Administration from three more Townships and one has expressed interest in partnering with equalization in 2021.
- ✓ AMAR Reviews will be conducted countywide in 2021 based on these current 2020 databases. Much of the review is administrative and we will make sure the Townships for which we handle administration have the correct documentation in place to do well in this portion of the review. The database reviews should be in good shape in Parma and Norvell since we have been in these units for a good length of time. Tompkins and to a greater degree Henrietta may see some corrective action needed in the database since we have not yet completed a full cycle of property review for Tompkins and have just gotten started in Henrietta.
- ✓ The Equalization Department continues to hold regular, well attended, assessor meetings to keep assessors updated on current assessing issues and provide a collaborative atmosphere for mentoring and networking.



- ✓ Regarding staffing, we were not able to fill the Lead Appraiser position in 2019, therefore we contracted out the Commercial and Industrial appraisals to fulfill the statutory duty of annual appraisal studies.
- ✓ We also lost an Agricultural Appraiser at the end of 2019 due to a relocation. That position is not currently filled.
- ✓ We were able to recruit an Advanced Level (MAAO) assessor, Lisa Hendges, to join our team primarily in the Assessing duties.
- ✓ Madison Davis, who hired in with Jackson County in 2018, has achieved her MCAO certification in 2019 and is working primarily in assessing.
- ✓ Jessica Casler, our Assessing and Equalization Coordinator, has achieved her Advanced Certification (MAAO) in 2019.
- ✓ We are increasing cross training and broadening job descriptions so that all team members will be better able to support each other in key areas of assessing and equalization during peak output periods.

Budget Adjustments

Budget savings from reduced personnel costs are being utilized to contract appraisal work that is statutorily required annually. We also continue to prioritize training and upgrading technology. Especially after these months of working remotely during the COVID19 pandemic, it is more apparent that we need technology and creativity to be able to continue to provide the same level of service to the Board of Commissioners, our partner Townships and the residents and business community of Jackson County. Since we are unable to attend in person classes this year, we will be utilizing some of those training funds for purchase of laptops that will allow us to continue to be prepared to fully function remotely and not miss a beat should the need arise again.

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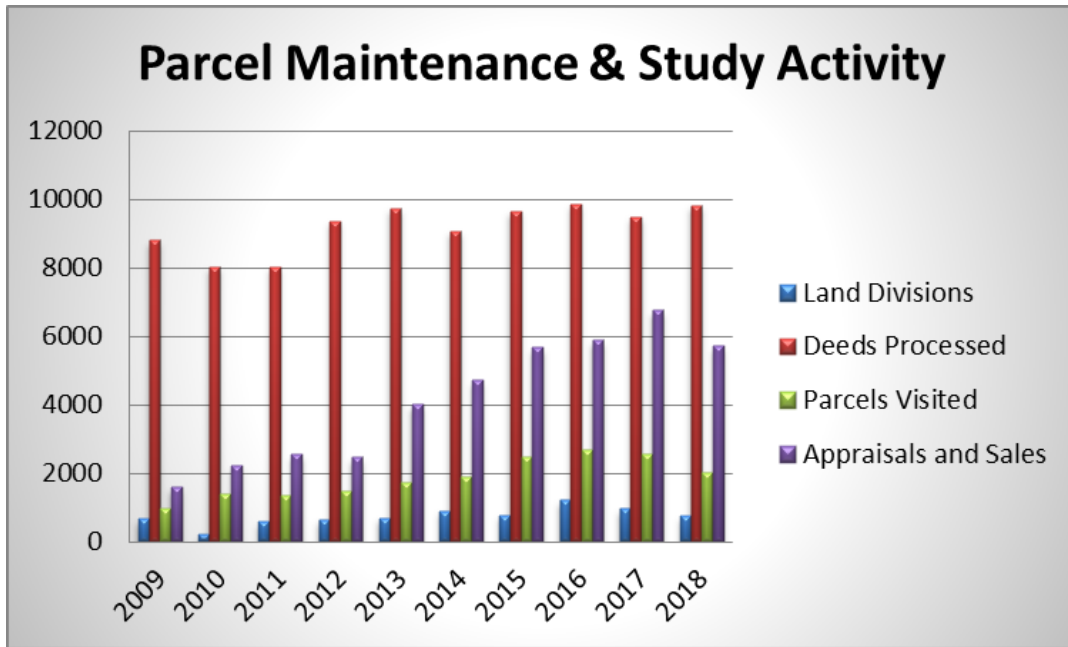
Equalization





Strategic Outcomes

Equalization





| MARKET ANALYSIS | | | | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Activity | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual |
| Vacant Land Sales | 65 | 119 | 166 | 209 | 181 | 143 | 167 | 113 |
| Agricultural Land Analysis | 299 | 145 | 153 | 151 | 134 | 87 | 118 | 107 |
| Agricultural ECF Analysis | 108 | 362 | 338 | 797 | 876 | 850 | 1,373 | 839 |
| Agricultural Appraisals | 386 | 413 | 443 | 405 | 395 | 376 | 713 | 359 |
| Commercial Vacant Land Analysis | 21 | 37 | 58 | 53 | 43 | 55 | 55 | 49 |
| Commercial ECF Analysis | 119 | 158 | 190 | 191 | 224 | 152 | 309 | 199 |
| Commercial Appraisals | 324 | 235 | 222 | 326 | 300 | 302 | 82 | 207 |
| Commercial Sales Studied | 49 | 29 | 76 | 61 | 284 | 359 | 163 | 221 |
| Industrial Vacant Land Analysis | 26 | 31 | 32 | 21 | 18 | 15 | 19 | 12 |
| Industrial ECF Analysis | 23 | 28 | 42 | 46 | 46 | 35 | 24 | 22 |
| Industrial Appraisals | 162 | 157 | 157 | 208 | 124 | 124 | 154 | 146 |
| Industrial Sales Studied | 11 | 10 | 0 | 8 | 8 | 7 | 10 | 0 |
| Residential New Sales Studied | 935 | 2,263 | 2,819 | 3,185 | 3,218 | 4,232 | 3,694 | 5,816 |
| Residential Appraisals | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| Developmental Land Analysis | 0 | 0 | 0 | 0 | 15 | 15 | 3 | 0 |
| Developmental Appraisals | 27 | 22 | 19 | 24 | 24 | 24 | 15 | 7 |
| Total Parcel Visits | 1,483 | 1,746 | 1,896 | 2,500 | 2,672 | 2,544 | 3,205 | 2,299 |
| Total Parcel Sales Studied | 995 | 2,263 | 2,819 | 3,185 | 3,218 | 4,232 | 3,694 | 6,037 |
| Appraisals and Real Estate Sales Used to Estimate Market Value. | 2,478 | 4,009 | 4,715 | 5,685 | 5,890 | 6,776 | 6,899 | 8,336 |

| MARKET ANALYSIS | | | | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Activity | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual |
| Vacant Land Sales | 42 | 65 | 119 | 166 | 209 | 181 | 143 | 167 |
| Agricultural Land Analysis | 182 | 299 | 145 | 153 | 151 | 134 | 87 | 118 |
| Agricultural ECF Analysis | 88 | 108 | 362 | 338 | 797 | 876 | 850 | 547 |
| Agricultural Appraisals | 477 | 386 | 413 | 443 | 405 | 395 | 376 | 362 |
| Commercial Vacant Land Analysis | 22 | 21 | 37 | 58 | 53 | 43 | 55 | 55 |
| Commercial ECF Analysis | 160 | 119 | 158 | 190 | 191 | 224 | 152 | 309 |
| Commercial Appraisals | 297 | 324 | 235 | 222 | 326 | 300 | 302 | 82 |
| Commercial Sales Studied | 53 | 49 | 29 | 76 | 61 | 284 | 359 | 163 |
| Industrial Vacant Land Analysis | 24 | 26 | 31 | 32 | 21 | 18 | 15 | 19 |
| Industrial ECF Analysis | 27 | 23 | 28 | 42 | 46 | 46 | 35 | 24 |
| Industrial Appraisals | 163 | 162 | 157 | 157 | 208 | 124 | 124 | 154 |
| Industrial Sales Studied | 6 | 11 | 10 | 0 | 8 | 8 | 7 | 10 |
| Residential New Sales Studied | 1,150 | 935 | 2,263 | 2,819 | 3,185 | 3,218 | 4,232 | 3,694 |
| Residential Appraisals | 17 | 143 | 0 | 0 | 0 | 0 | 0 | 0 |
| Developmental Land Analysis | 0 | 0 | 0 | 0 | 0 | 15 | 15 | 3 |
| Developmental Appraisals | 31 | 27 | 22 | 19 | 24 | 24 | 24 | 15 |
| Total Parcel Visits | 1,354 | 1,483 | 1,746 | 1,896 | 2,500 | 2,672 | 2,544 | 2,028 |
| Total Parcel Sales Studied | 1,209 | 995 | 2,263 | 2,819 | 3,185 | 3,218 | 4,232 | 3,694 |
| Appraisals and Real Estate Sales Used to Estimate Market Value. | 2,563 | 2,478 | 4,009 | 4,715 | 5,685 | 5,890 | 6,776 | 5,722 |

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PROPERTY OWNERSHIP, TAX DESCRIPTIONS AND MAPPING

| Type of Activity | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Recorded Deeds Processed | 9366 | 9,741 | 9084 | 9668 | 9868 | 9501 | 9823 | 8973 |
| RPS / PTA / Unrecorded Transfer Documents | 2,221 | 2469 | 2454 | 1684 | 2118 | 3361 | 3201 | 2982 |
| Total Parcel Transfers Processed | 11,587 | 12,210 | 11,538 | 11,352 | 11,986 | 12,862 | 13,024 | 11,955 |
| Data Updates - Owner Information | 2983 | 3658 | 2705 | 3190 | 3028 | 4542 | 3734 | 4000 |
| Deeds Mapped for Tax Certification | 2953 | 3144 | 3308 | 3837 | 4130 | 4481 | 4452 | 4564 |
| Parcel maintenance - Land Divisions, Combinations and Corrections | 664 | 701 | 898 | 785 | 1227 | 974 | 758 | 1104 |
| Total GIS Parcel Edits | | | 6024 | 4560 | 7882 | 8000 | 2269 | 4673 |
| Total Mapping Parcel Edits | 3617 | 3845 | 10230 | 9182 | 13239 | 13455 | 7479 | 10341 |

PROPERTY OWNERSHIP, TAX DESCRIPTIONS AND MAPPING

| Type of Activity | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Recorded Deeds Processed | 8,047 | 9366 | 9,741 | 9084 | 9668 | 9868 | 9501 | 9823 |
| RPS / PTA / Unrecorded Transfer Documents | | 2,221 | 2469 | 2454 | 1684 | 2118 | 3361 | 3201 |
| Total Parcel Transfers Processed | | 11,587 | 12,210 | 11,538 | 11,352 | 11,986 | 12,862 | 13,024 |
| Data Updates - Owner Information | | 2983 | 3658 | 2705 | 3190 | 3028 | 4542 | 3734 |
| Deeds Mapped for Tax Certification | | 2953 | 3144 | 3308 | 3837 | 4130 | 4481 | 4452 |
| Parcel maintenance - Land Divisions, Combinations and Corrections | 583 | 664 | 701 | 898 | 785 | 1227 | 974 | 758 |
| Total GIS Parcel Edits | | | | 6024 | 4560 | 7882 | 8000 | 2269 |
| Total Mapping Parcel Edits | | 3617 | 3845 | 10230 | 9182 | 13239 | 13455 | 7479 |

ASSESSING SERVICES

| Type of Activity | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual |
|------------------------------------|-------------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Parcel Visits - Parma Township | | 125 | 322 | 276 | 621 | 194 | 323 | 288 |
| Parcel Visits - Norvell Township | | 149 | 603 | 615 | 1132 | 533 | 452 | 682 |
| Parcel Visits - Tompkins Township | | | | | | | 34 | 242 |
| Parcel Visits - Henrietta Township | | | | | | | 0 | 87 |
| Total Parcel Visits | 0 | 274 | 925 | 891 | 1,753 | 727 | 809 | 1,299 |
| Parcel Edits - Parma Township | 10403 | 9,160 | 7198 | 7871 | 19840 | 7460 | 8978 | 10111 |
| Parcel Edits - Norvell Township | | start in July | 28236 | 16158 | 12501 | 11528 | 10152 | 13087 |
| Parcel Edits - Tompkins Township | | | | | | | 29862 | 8949 |
| Parcel Edits - Henrietta Township | | | | | | | 0 | 12055 |
| Total Parcel Edits | 10,403 | 9,160 | 35,434 | 24,029 | 32,341 | 18,988 | 48,992 | 44,202 |

ASSESSING SERVICES

| Type of Activity | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual |
|-----------------------------------|-------------|-------------|---------------|-------------|-------------|-------------|-------------|-------------|
| Parcel Visits - Parma Township | | | 125 | 322 | 276 | 621 | 194 | 323 |
| Parcel Visits - Norvell Township | | | 149 | 603 | 615 | 1132 | 533 | 452 |
| Parcel Visits - Tompkins Township | | | | | | | | 34 |
| Total Parcel Visits | | 0 | 274 | 925 | 891 | 1,753 | 727 | 809 |
| Parcel Edits - Parma Township | 13,413 | 10403 | 9,160 | 7198 | 7871 | 19840 | 7460 | 8978 |
| Parcel Edits - Norvell Township | | | start in July | 28236 | 16158 | 12501 | 11528 | 10152 |
| Parcel Edits - Tompkins Township | | | | | | | | 29862 |
| Total Parcel Edits | 13,413 | 10,403 | 9,160 | 35,434 | 24,029 | 32,341 | 18,988 | 48,992 |



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