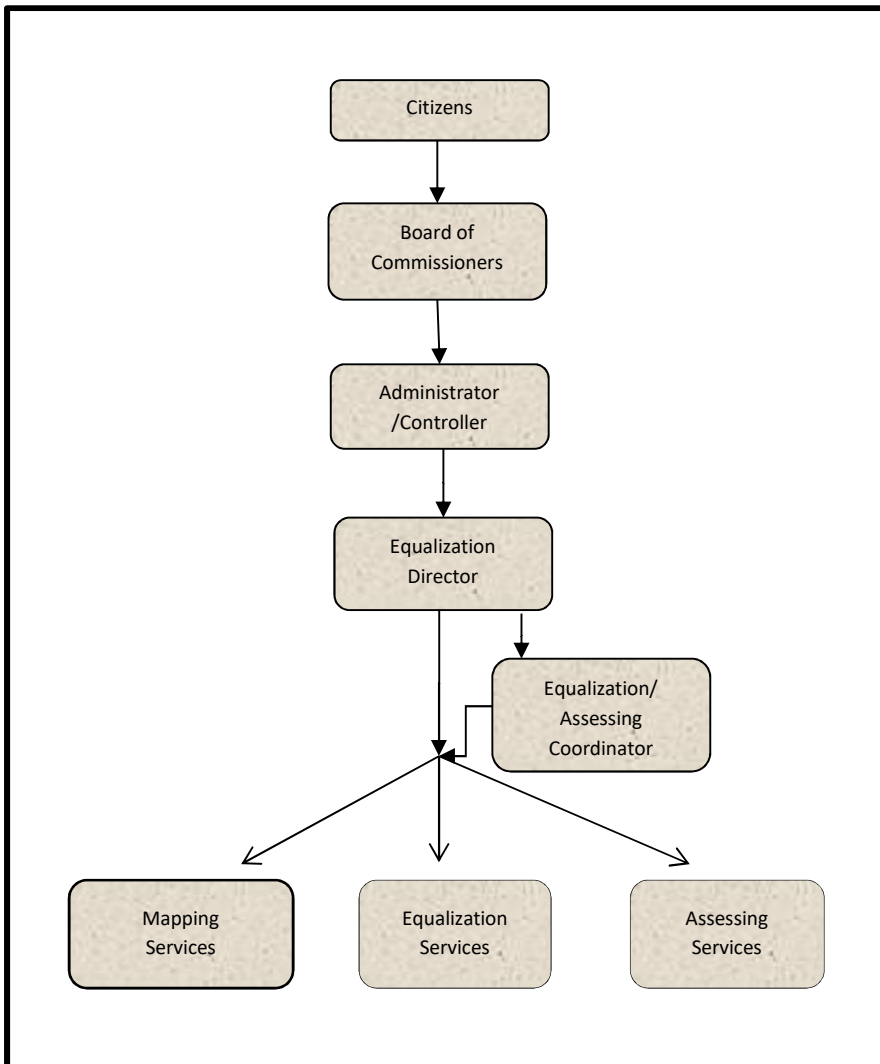


## Equalization



### Statutory Authority

*Michigan Compiled Law 211.34 (3)*  
The County Board of Commissioners of a county shall establish and maintain a department to survey assessments and assist the Board of Commissioners in the matter of equalization of assessments, and may employ in that department technical and clerical personnel which in its judgment are considered necessary. The personnel of the department shall be under the direct supervision and control of a Director of the Tax or Equalization Department who may designate an employee of the department as his or her deputy.

The Director of the County Tax or Equalization Department shall be appointed by the County Board of Commissioners.

The County Board of Commissioners, through the department, may furnish assistance to local assessing officers in the performance of duties imposed upon those officers by this act, including the development and maintenance of accurate property descriptions, the discovery, listing, and valuation of properties for tax purposes, and the development and use of uniform valuation standards and techniques for the assessment of property.



## 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

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### 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.

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.

# Equalization

## ✓ **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**

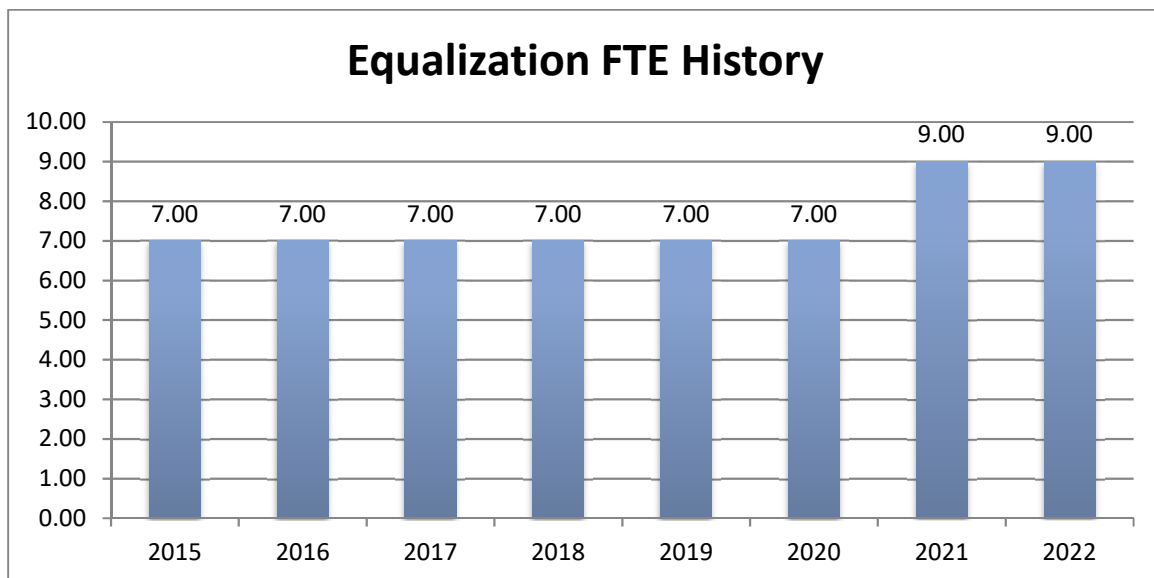
The contracts maintained to provide Assessment Administration for local units of government build bridges and create an environment of collaboration with those Local Governments. This provides both an increased efficiency and effectiveness through reduction of redundant processes and increased equity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

## Accomplishments

- ✓ The Equalization Department continues to hold regular, well attended, assessor meetings to keep assessors updated on current assessing issues and provide a collaborative atmosphere for mentoring and networking.

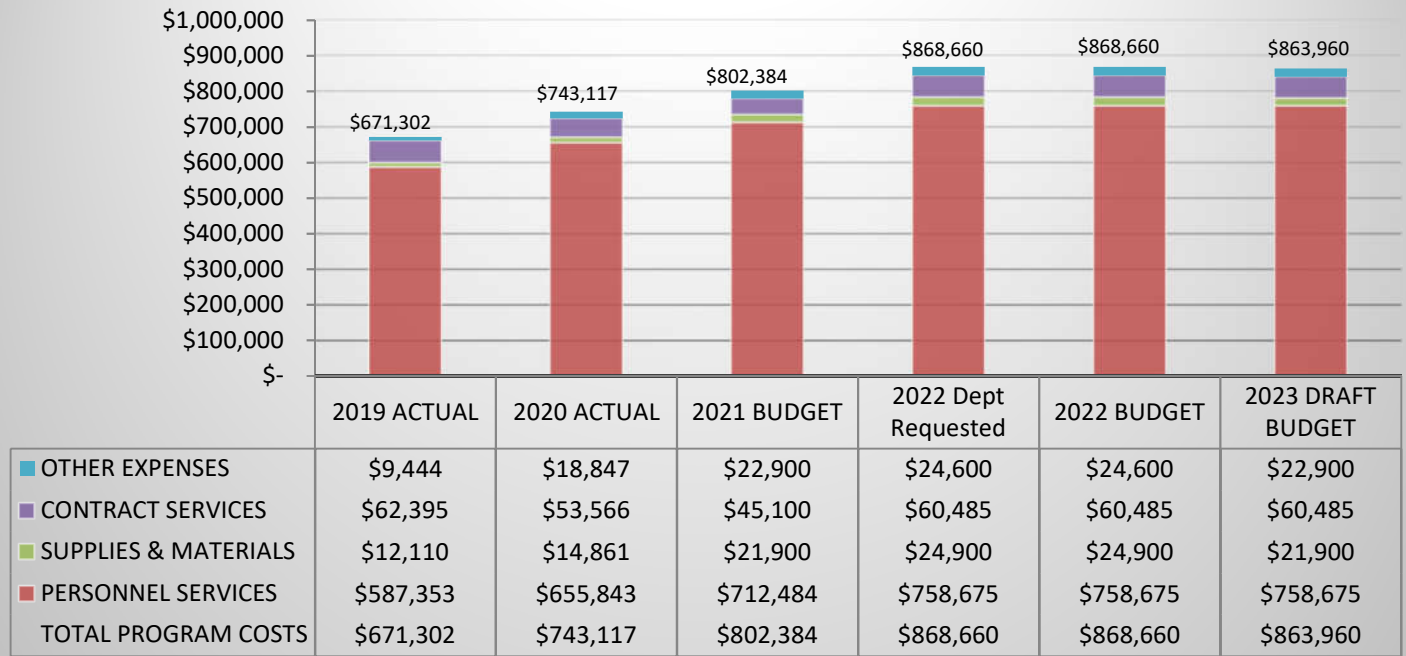
## Budget Adjustments

Assessing services for Norvell, Tompkins, Concord and Parma townships ended in 2021. The budget impact for FY 2022 is \$137,110.

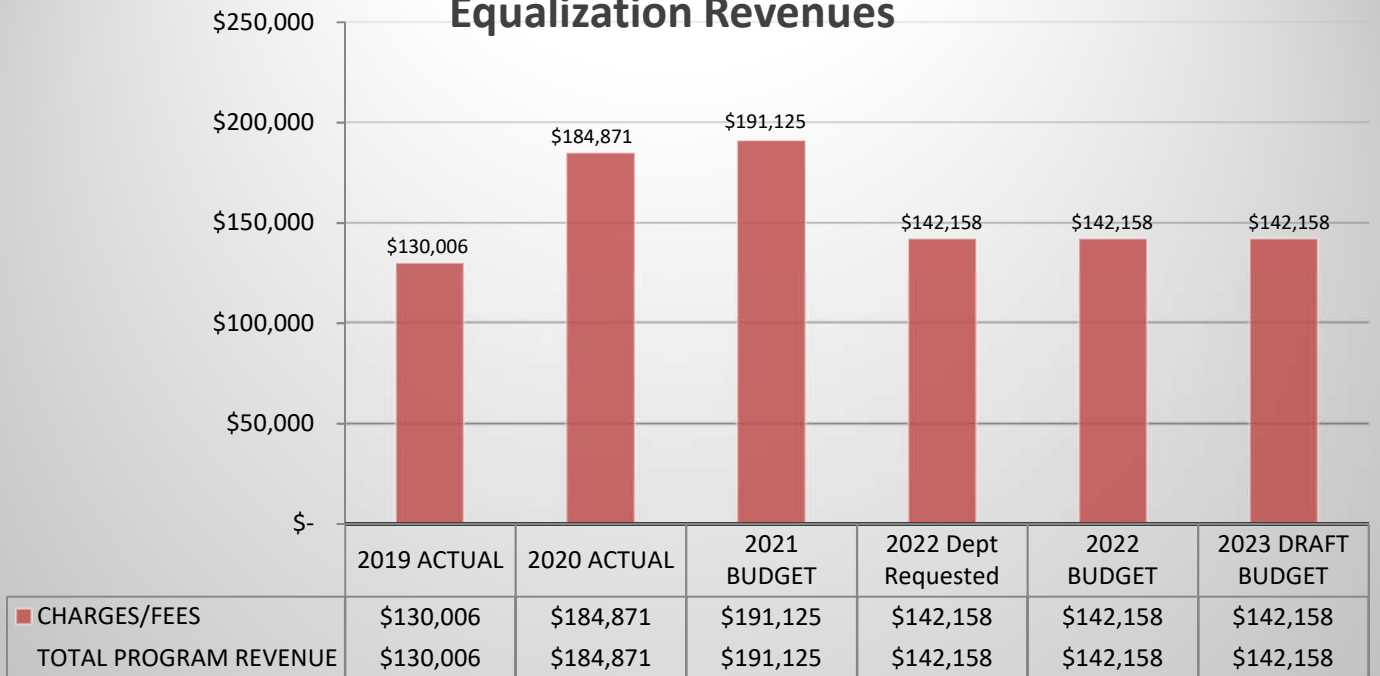


# Equalization

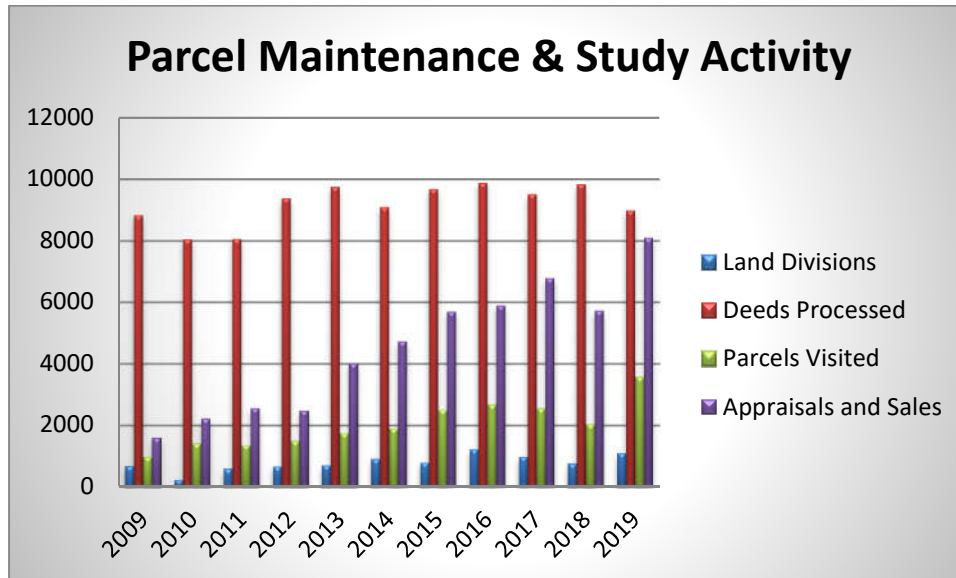
## Equalization Expenditures



## Equalization Revenues



## Strategic Outcomes



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
<b>Appraisals and Real Estate Sales Used to Estimate Market Value.</b>	<b>2,478</b>	<b>4,009</b>	<b>4,715</b>	<b>5,685</b>	<b>5,890</b>	<b>6,776</b>	<b>6,899</b>	<b>8,336</b>

# Equalization

## 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
<b>Total Parcel Transfers Processed</b>	<b>11,587</b>	<b>12,210</b>	<b>11,538</b>	<b>11,352</b>	<b>11,986</b>	<b>12,862</b>	<b>13,024</b>	<b>11,955</b>
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

## 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
<b>Total Parcel Visits</b>	<b>0</b>	<b>274</b>	<b>925</b>	<b>891</b>	<b>1,753</b>	<b>727</b>	<b>809</b>	<b>1,299</b>
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
<b>Total Parcel Edits</b>	<b>10,403</b>	<b>9,160</b>	<b>35,434</b>	<b>24,029</b>	<b>32,341</b>	<b>18,988</b>	<b>48,992</b>	<b>44,202</b>



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