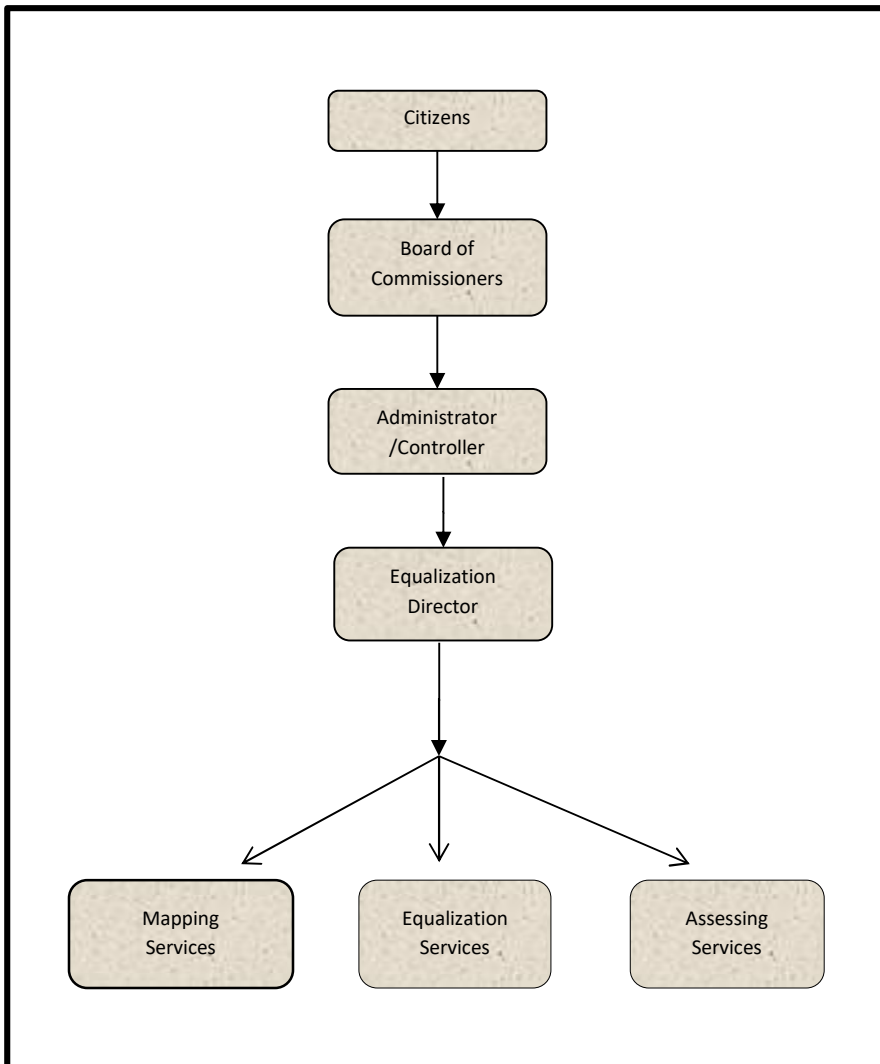


## Equalization



### 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 township and city 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.

✓ **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.

# Equalization

## ✓ **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.

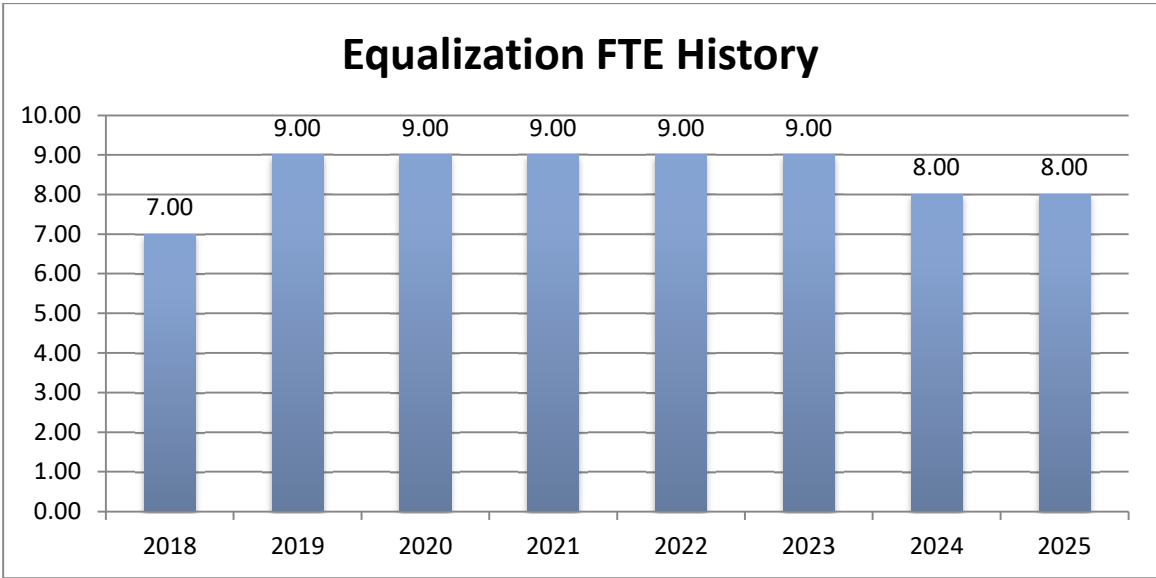
## **Accomplishments**

- ✓ The Equalization Department continues to maintain contracts with Rives, Henrietta and Springport Townships to perform Assessment Administration through 2024.
- ✓ Equalization was able to bring a Board of Review training course to Jackson County to help aid townships in the state required training of the Board or Review.
- ✓ The Equalization Department continues to work with local assessors to keep them up to date with the latest law changes and best practices.
- ✓ We are continuing to contract out the Commercial and Industrial studies. They have done great work the past couple years.
- ✓ 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.
- ✓ New Software and Technology was acquired and is being implemented to help ensure more accurate and efficient appraisals as well as offer more direct support from the office while in the field.

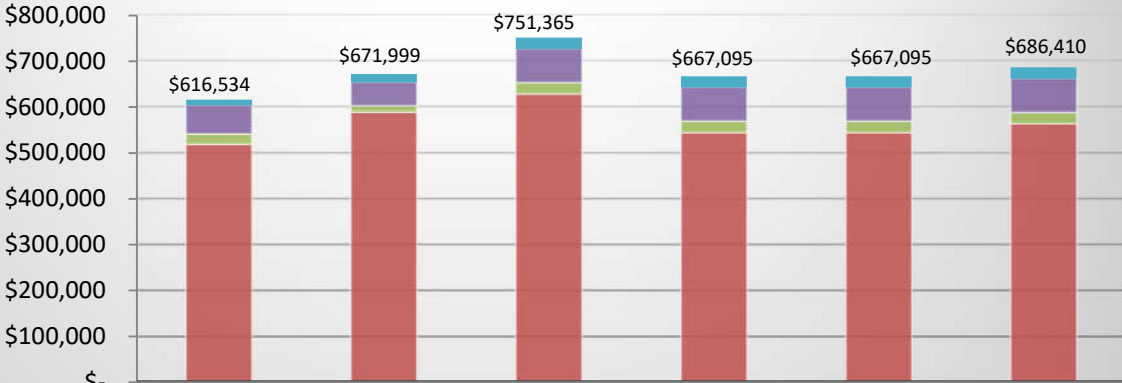
## **Budget Adjustments**

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 working remotely during the COVID-19 pandemic, it is 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 have been unable to attend in person education for the past couple of years we are making an effort to get as much training as possible to keep up on the new laws and best practices.

# Equalization



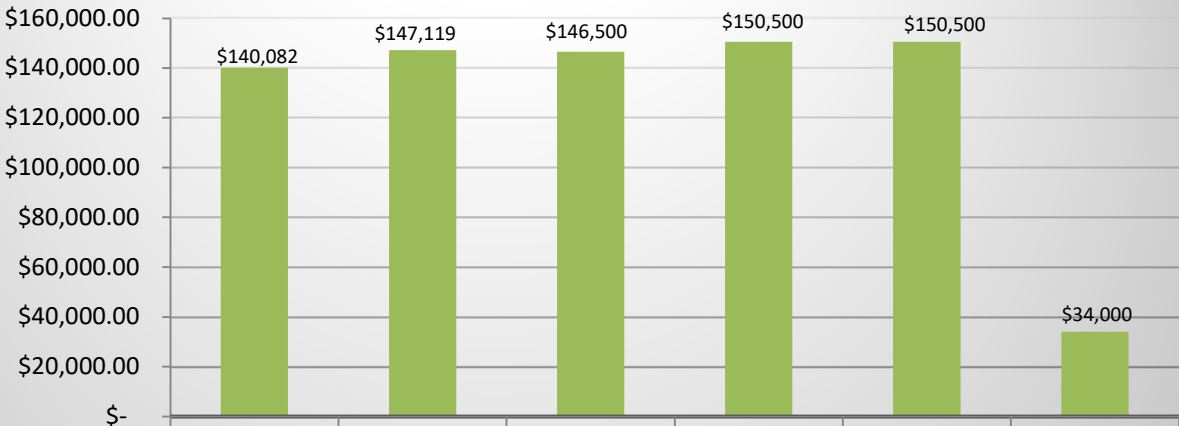
### Equalization Expenditures



	2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDGET	2025 DEPT REQUESTED	2025 BUDGET	DRAFT 2026 BUDGET
OTHER EXPENSES	\$12,763	\$17,962	\$24,600	\$24,600	\$24,600	\$24,600
CONTRACT SERVICES	\$63,724	\$52,246	\$74,600	\$74,600	\$74,600	\$74,600
SUPPLIES & MATERIALS	\$22,337	\$14,281	\$24,900	\$24,900	\$24,900	\$24,900
PERSONNEL SERVICES	\$517,710	\$587,510	\$627,265	\$542,995	\$542,995	\$562,310
<b>TOTAL PROGRAM COSTS</b>	<b>\$616,534</b>	<b>\$671,999</b>	<b>\$751,365</b>	<b>\$667,095</b>	<b>\$667,095</b>	<b>\$686,410</b>

# Equalization

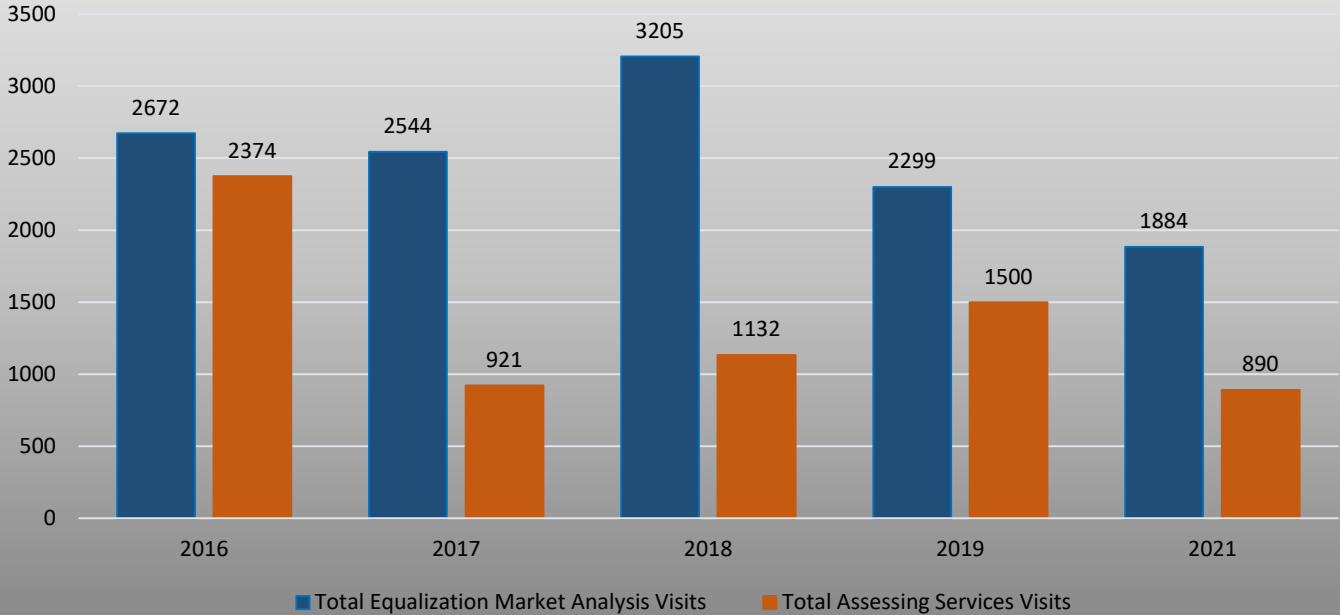
## Equalization Revenues



	2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDGET	2025 DEPT REQUESTED	2025 BUDGET	DRAFT 2026 BUDGET
CHARGES/FEES	\$140,027	\$147,119	\$146,500	\$150,500	\$150,500	\$34,000
OTHER REVENUE	\$55.00	\$-	\$-	\$-	\$-	\$-
TOTAL PROGRAM REVENUE	\$140,082	\$147,119	\$146,500	\$150,500	\$150,500	\$34,000

## Strategic Outcomes

### Parcel Visits



# Equalization

Market Analysis					
<u>Activity</u>	2019	2020	2021	2022	2023
Vacant Land Sales	167	113	72	83	76
Agricultural Land Analysis	118	107	114	164	170
Agricultural ECF Analysis	1373	839	956	316	183
Agricultural Appraisals	713	359	373	519	511
Commercial Vacant Land Analysis	55	49	62	86	81
Commercial ECF Analysis	309	199	113	149	150
Commercial Appraisals	82	207	386	391	412
Commercial Sales Studies	163	221	214	173	209
Industrial Vacant Land Analysis	19	12	49	51	48
Industrial ECF Analysis	24	22	16	21	8
Industrial Appraisals	154	146	169	152	136
Industrial Sales Studies	10	0	65	64	56
Residential Sales Studied	3695	5816	5102	4611	4291
Residential Appraisals	0	18	0	0	0
Total Equalization Market Analysis Visits	3205	2299	1884	2105	1775
Total Parcel Sales studied	3694	6037	6763	5737	4556
Appraisals and Real Estate Sales Used to Estimate Market Value	6899	8336	7691	6716	6331

Property Ownership, Tax Descriptions and Mapping					
<u>Type of activity</u>	2019	2020	2021	2022	2023
Documents Processed	13024	11955	23924	13192	10812

Assessing Services					
<u>Type of activity</u>	2019	2020	2021	2022	2023
Parcel Visits- Henrietta	323	288	387	693	541
Parcel Visits- Springport	-	-	345	274	383
Parcel Visits- Rives	-	-	158	648	482
Parcel Visits- Parma	323	288	-	-	-
Parcel Visits- Norvell	452	682	-	-	-
Parcel Visits- Tompkins	34	242	-	-	-
Total Assessing Services Visits	1132	1500	890	1,615	1406
Parcel Edits- Henrietta	-	12055	54629	36998	23041
Parcel Edits- Springport	-	-	18085	13155	8616
Parcel Edits- Rives	-	-	14531	13636	8973
Parcel Edits- Parma	8978	10111	-	-	-
Parcel Edits- Norvell	10152	13087	-	-	-
Parcel Edits- Tompkins	29862	-	-	-	-
Total Edits	48992	35253	87245	63789	40630



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