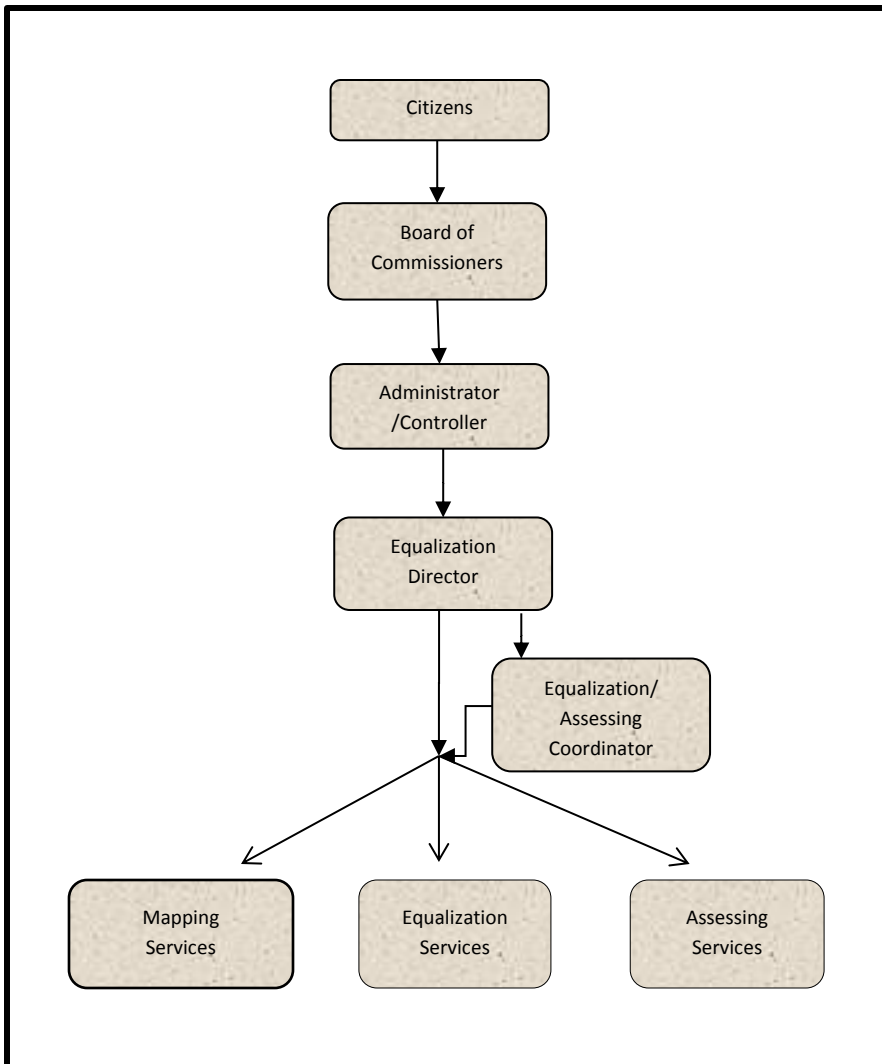




# Equalization Department



## 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.

### 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.



## 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.

✓ **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.

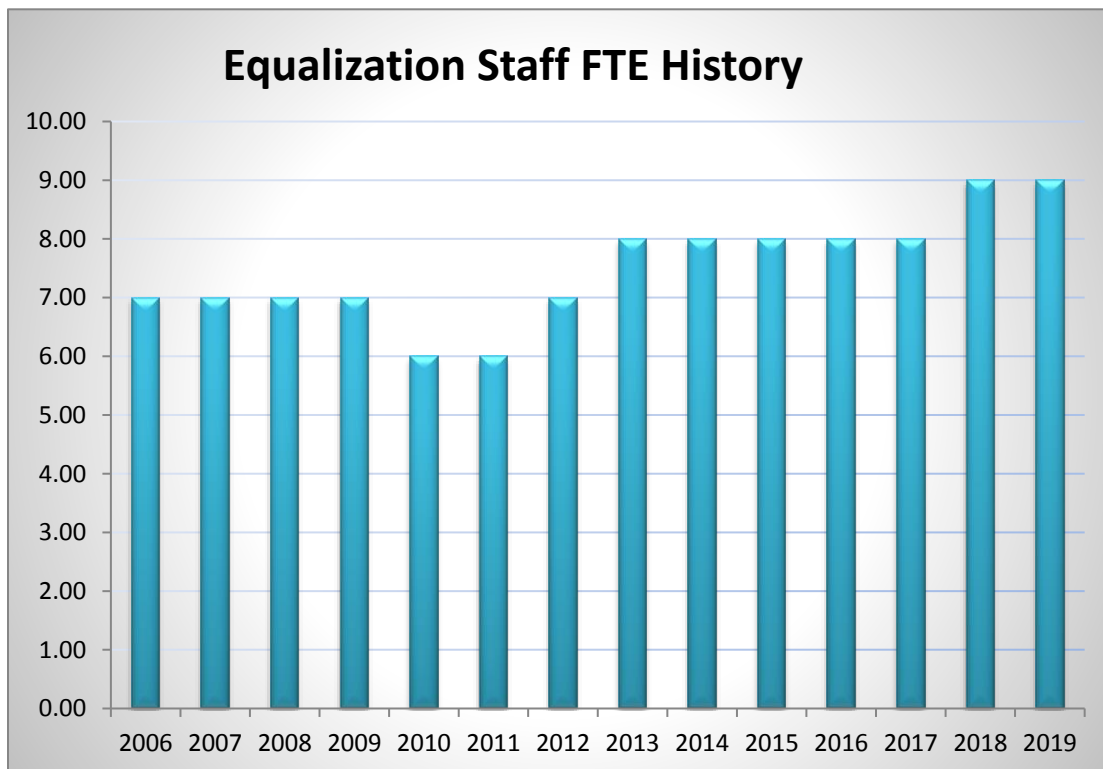


### Accomplishments

- ✓ The Equalization Department continues to maintain contracts with Parma and Norvell Townships to perform Assessment Administration through 2021. The Equalization Department entered into a new contract with Tompkins Township in July, 2018 to provide Assessment Administration through 2021 and to complete a township wide reappraisal for the 2019 Assessment Year.
- ✓ Successfully converted to the new assessors cost manual and provide guidance to all local units in the transition process.
- ✓ Relocated the Equalization Department to the 16<sup>th</sup> floor to better serve our customers and to provide room for modest increases in staffing to handle new intergovernmental agreements.
- ✓ The Equalization Department continues to hold regular Assessor meetings that are well attended to keep assessors updated on current assessing issues and provide a collaborative atmosphere for mentoring and networking.

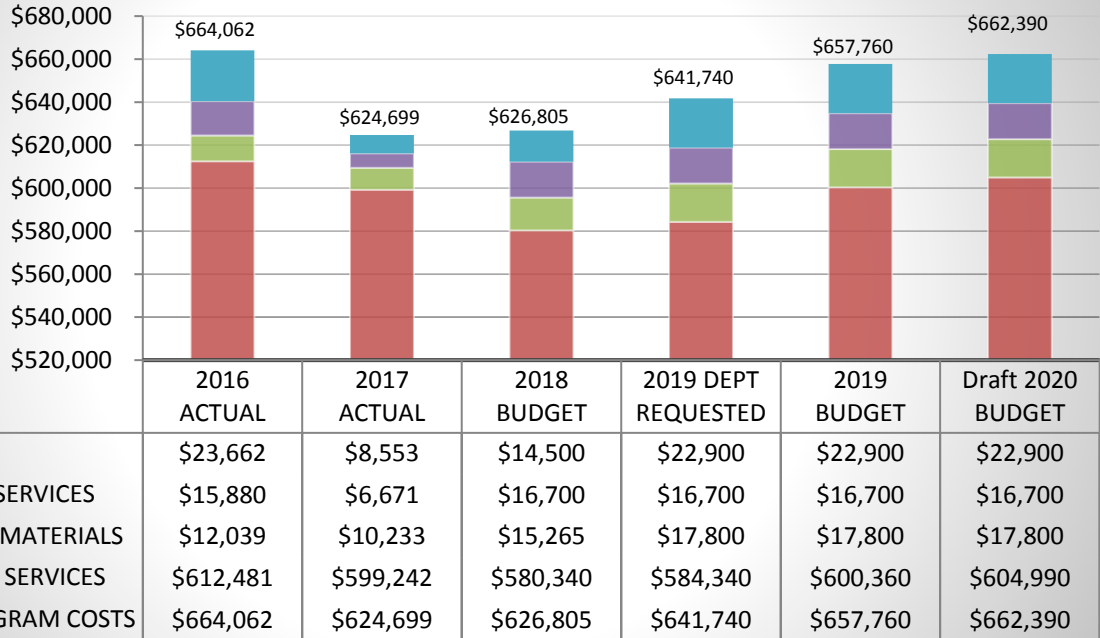
### Budget Adjustments

Budget savings from the departmental 2016 reorganization continue to be utilized to upgrade technology and provide capacity should we receive and agree to any further contracts for assessing services.

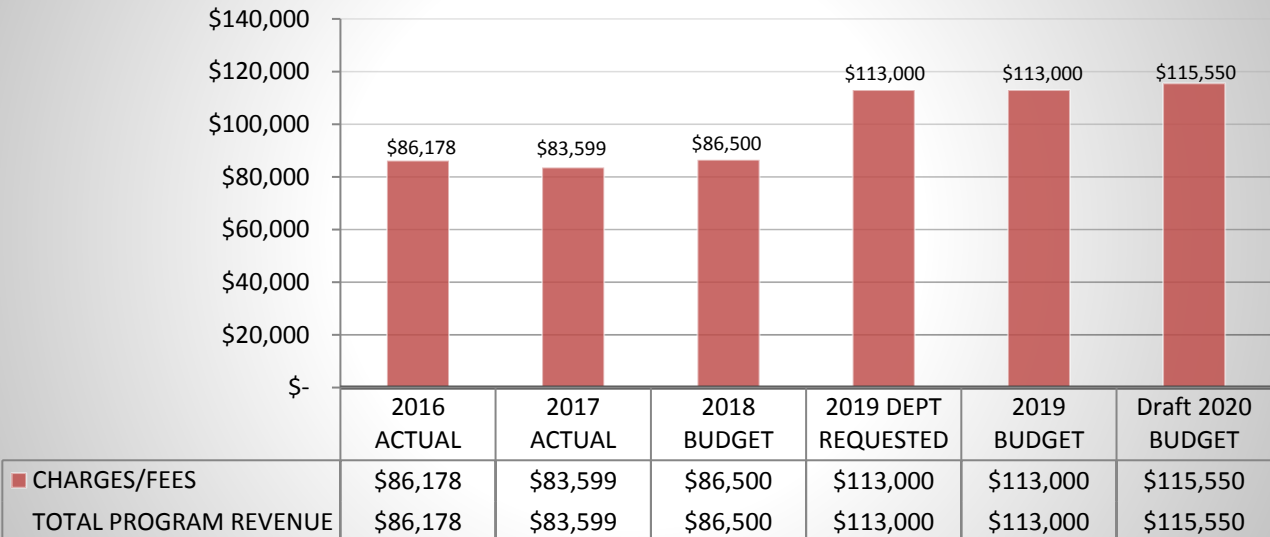


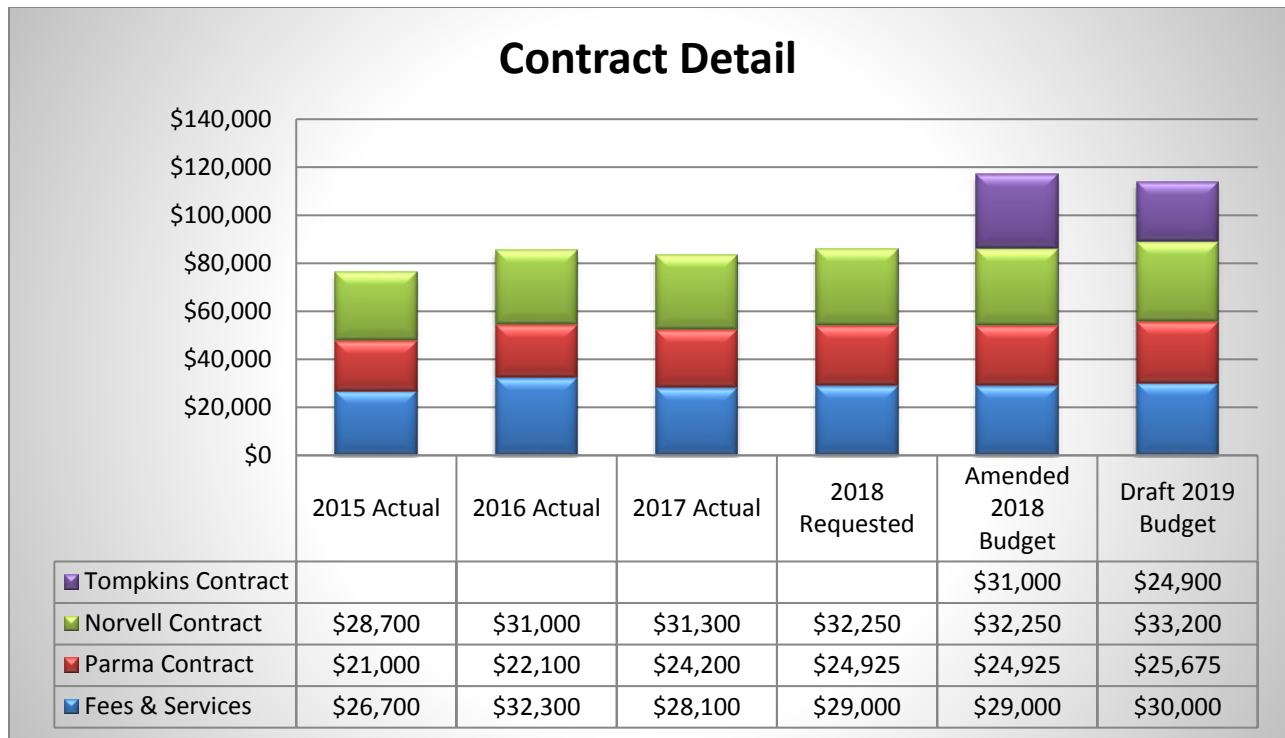
# Equalization

## Equalization Expenditures

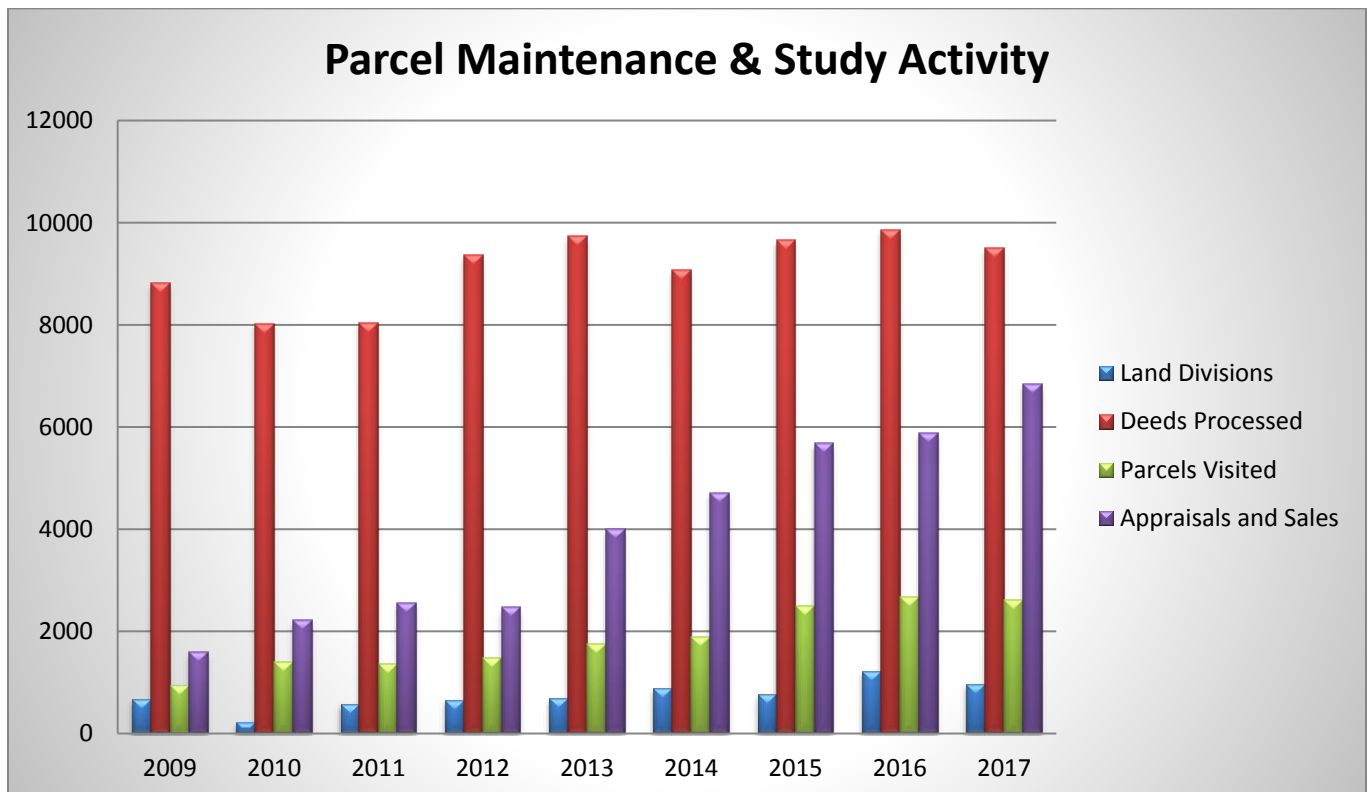


## Equalization Revenues





## Strategic Outcomes



# Equalization



MARKET ANALYSIS							
Activity	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
Vacant Land Sales	42	65	119	166	209	181	143
Agricultural Land Analysis	182	299	145	153	151	134	87
Agricultural ECF Analysis	88	108	362	338	797	876	850
Agricultural Appraisals	477	386	413	443	405	395	376
Commercial Vacant Land Analysis	22	21	37	58	53	43	55
Commercial ECF Analysis	160	119	158	190	191	224	152
Commercial Appraisals	297	324	235	222	326	300	302
Commercial Sales Studied	53	49	29	76	61	284	359
Industrial Vacant Land Analysis	24	26	31	32	21	18	15
Industrial ECF Analysis	27	23	28	42	46	46	35
Industrial Appraisals	163	162	157	157	208	124	124
Industrial Sales Studied	6	11	10	0	8	8	72
Residential New Sales Studied	1,150	935	2,263	2,819	3,185	3,218	4,232
Residential Appraisals	17	143	0	0	0	0	0
Developmental Land Analysis	0	0	0	0	0	15	15
Developmental Appraisals	31	27	22	19	24	24	24
Total Parcel Visits	1,354	1,483	1,746	1,896	2,500	2,672	2,609
Total Parcel Sales Studied	1,209	995	2,263	2,819	3,185	3,218	4,232
<b>Appraisals and Real Estate Sales Used to Estimate Market Value.</b>	<b>2,563</b>	<b>2,478</b>	<b>4,009</b>	<b>4,715</b>	<b>5,685</b>	<b>5,890</b>	<b>6,841</b>

PROPERTY OWNERSHIP, TAX DESCRIPTIONS AND MAPPING							
Type of Activity	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
Recorded Deeds Processed	8,047	9366	9,741	9084	9668	9868	9501
RPS / PTA / Unrecorded Transfer Documents		2,221	2469	2454	1684	2118	3361
Total Parcel Transfers Processed		11,587	12,210	11,538	11,352	11,986	12,862
Data Updates - Owner Information		2983	3658	2705	3190	3028	4152
Deeds Mapped for Tax Certification		2953	3144	3308	3837	4130	4481
Parcel maintenance - Land Divisions, Combinations and Corrections	583	664	701	898	785	1227	974
Total GIS Parcel Edits				6024	4560	7882	18078
Total Mapping Parcel Edits		3617	3845	10230	9182	13239	23533

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