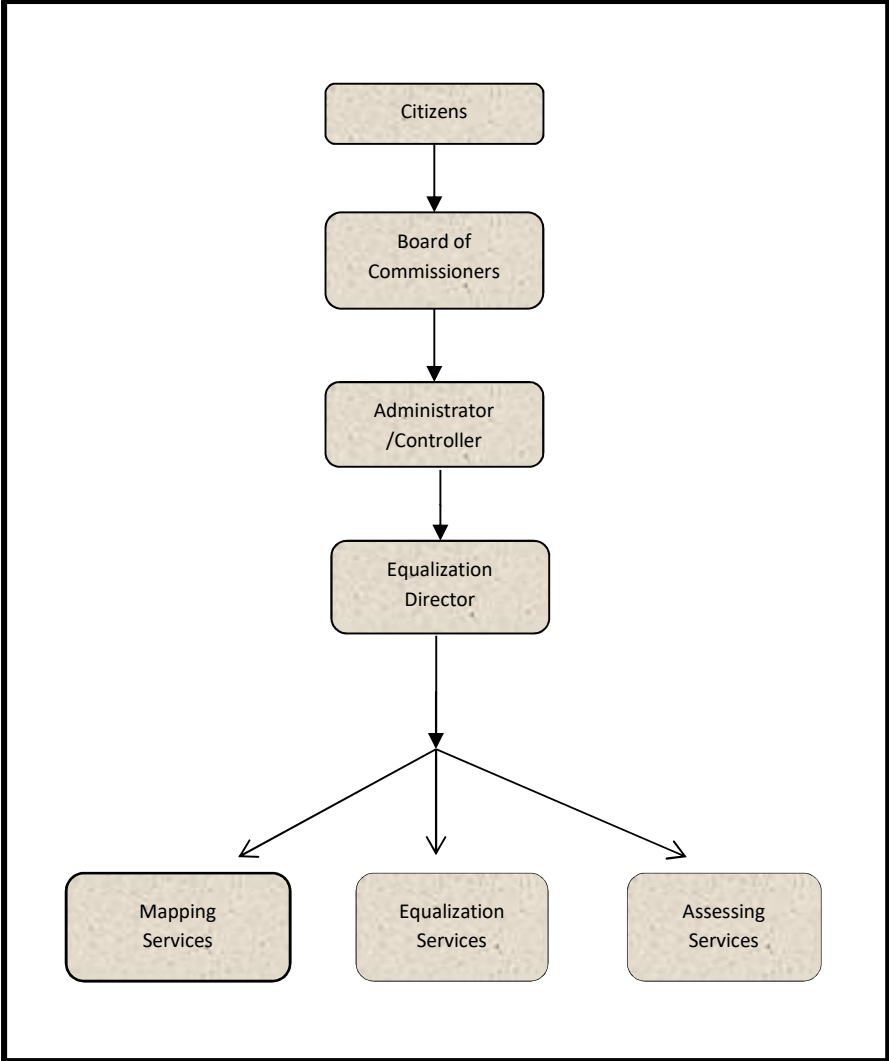


Equalization



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

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.

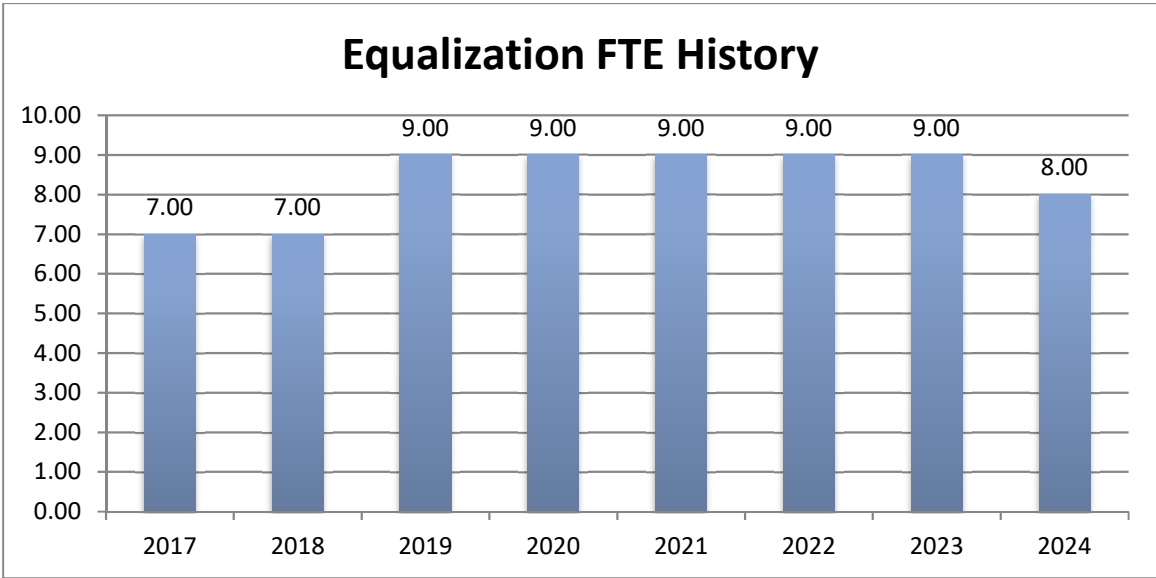
Accomplishments

- ✓ The Equalization Department continues to maintain contracts with Rives, Henrietta and Springport Townships to perform Assessment Administration through 2023.
- ✓ AMAR Reviews were conducted countywide in 2021 based on the 2020 databases. All three townships for which we contract assessment administration passed their AMAR review.
- ✓ 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.
- ✓ 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.

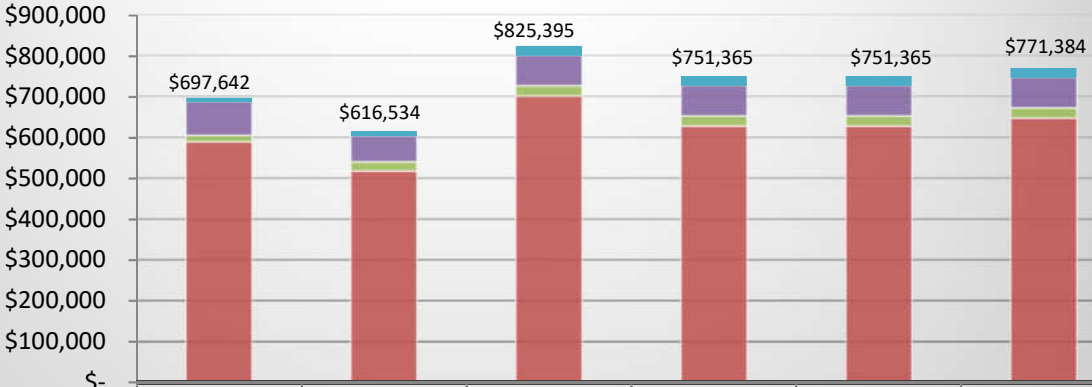
Budget Adjustments

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



	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 DEPT REQUESTED	2024 BUDGET	DRAFT 2025 BUDGET
OTHER EXPENSES	\$11,026	\$12,763	\$24,600	\$24,600	\$24,600	\$24,600
CONTRACT SERVICES	\$82,234	\$63,724	\$74,600	\$74,600	\$74,600	\$74,600
SUPPLIES & MATERIALS	\$15,178	\$22,337	\$24,900	\$24,900	\$24,900	\$24,900
PERSONNEL SERVICES	\$589,204	\$517,710	\$701,295	\$627,265	\$627,265	\$647,284
TOTAL PROGRAM COSTS	\$697,642	\$616,534	\$825,395	\$751,365	\$751,365	\$771,384

Equalization

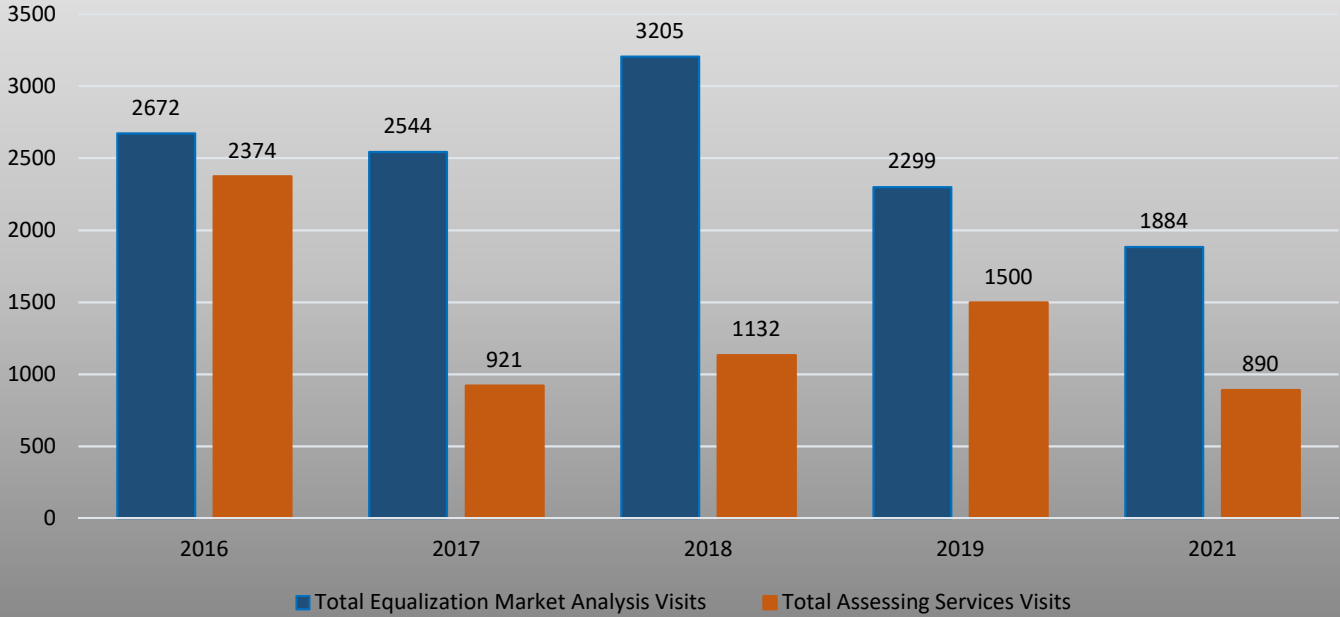
Equalization Revenues



	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 DEPT REQUESTED	2024 BUDGET	DRAFT 2025 BUDGET
CHARGES/FEES	\$172,976	\$140,027	\$142,158	\$146,500	\$146,500	\$146,500
OTHER REVENUE	\$2,609.00	\$55	\$-	\$-	\$-	\$-
TOTAL PROGRAM REVENUE	\$175,585	\$140,082	\$142,158	\$146,500	\$146,500	\$146,500

Strategic Outcomes

Parcel Visits



Equalization

Market Analysis					
<u>Activity</u>	2017	2018	2019	2021	2022
Vacant Land Sales	143	167	113	72	83
Agricultural Land Analysis	87	118	107	114	164
Agricultural ECF Analysis	850	1373	839	956	316
Agricultural Appraisals	376	713	359	373	519
Commercial Vacant Land Analysis	55	55	49	62	86
Commercial ECF Analysis	152	309	199	113	149
Commercial Appraisals	302	82	207	386	391
Commercial Sales Studies	359	163	221	214	173
Industrial Vacant Land Analysis	15	19	12	49	51
Industrial ECF Analysis	35	24	22	16	21
Industrial Appraisals	124	154	146	169	152
Industrial Sales Studies	7	10	0	65	64
Residential Sales Studied	4232	3695	5816	5102	4611
Residential Appraisals	0	0	18	0	0
Total Equalization Market Analysis Visits	2544	3205	2299	1884	2105
Total Parcel Sales studied	4232	3694	6037	6763	5737
Appraisals and Real Estate Sales Used to Estimate Market Value	6776	6899	8336	7691	6716

Property Ownership, Tax Descriptions and Mapping					
<u>Type of activity</u>	2017	2018	2019	2021	2022
Documents Processed	12862	13024	11955	23924	13192
Data Updates	4542	3734	4000	26121	22344
Deeds Mapped	4481	4452	4564	5245	3812
Parcel maintenance - Land Divisions, Combinations, and corrections	974	758	1104	1149	956
GIS Parcel Edits	8000	2269	4673	1542	0
Total Mapping Parcel Edits	13455	7479	10341	3413	956

Assessing Services					
<u>Type of activity</u>	2017	2018	2019	2021	2022
Parcel Visits- Henrietta	194	323	288	387	693
Parcel Visits- Springport	-	-	-	345	274
Parcel Visits- Rives	-	-	-	158	648
Parcel Visits- Parma	194	323	288	-	-
Parcel Visits- Norvell	533	452	682	-	-
Parcel Visits- Tompkins	-	34	242	-	-
Total Assessing Services Visits	921	1132	1500	890	1,615
Parcel Edits- Henrietta	-	-	12055	54629	36998
Parcel Edits- Springport	-	-	-	18085	13155
Parcel Edits- Rives	-	-	-	14531	13636
Parcel Edits- Parma	7460	8978	10111	-	-
Parcel Edits- Norvell	11528	10152	13087	-	-
Parcel Edits- Tompkins	-	29862	-	-	-
Total Edits	18988	48992	35253	87245	63789



This page intentionally left blank