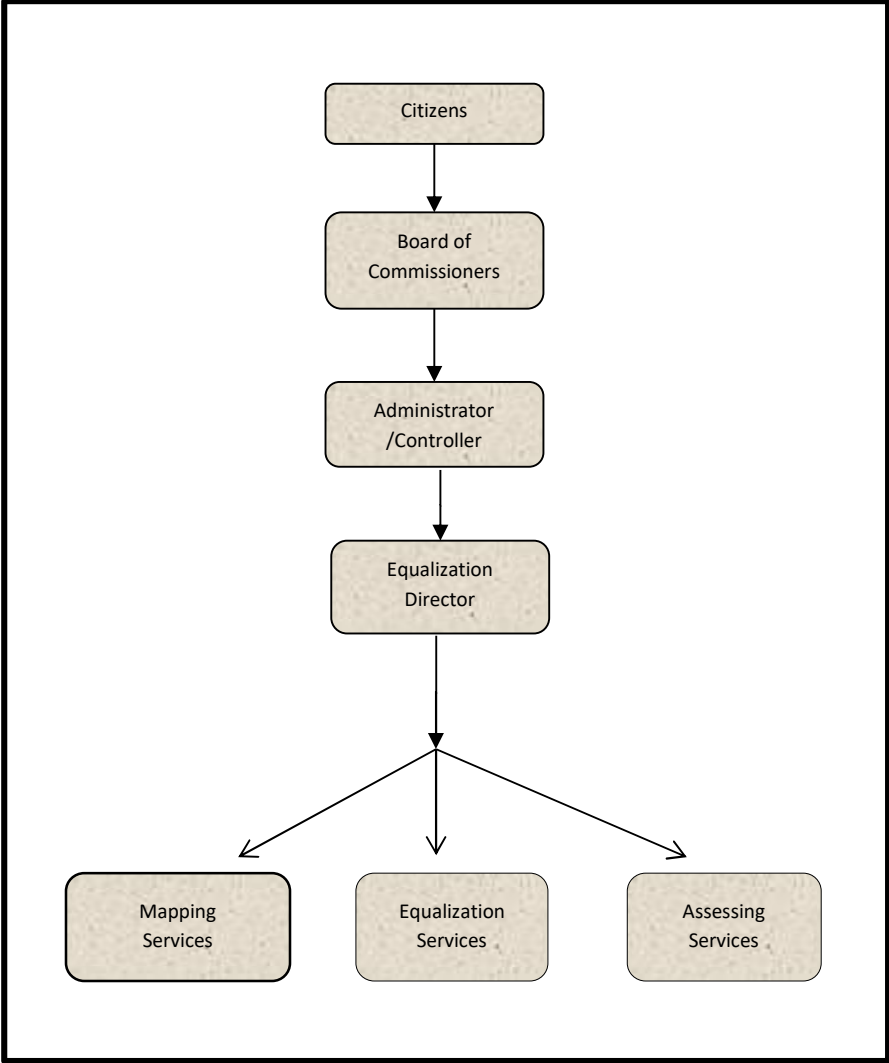


Equalization



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.

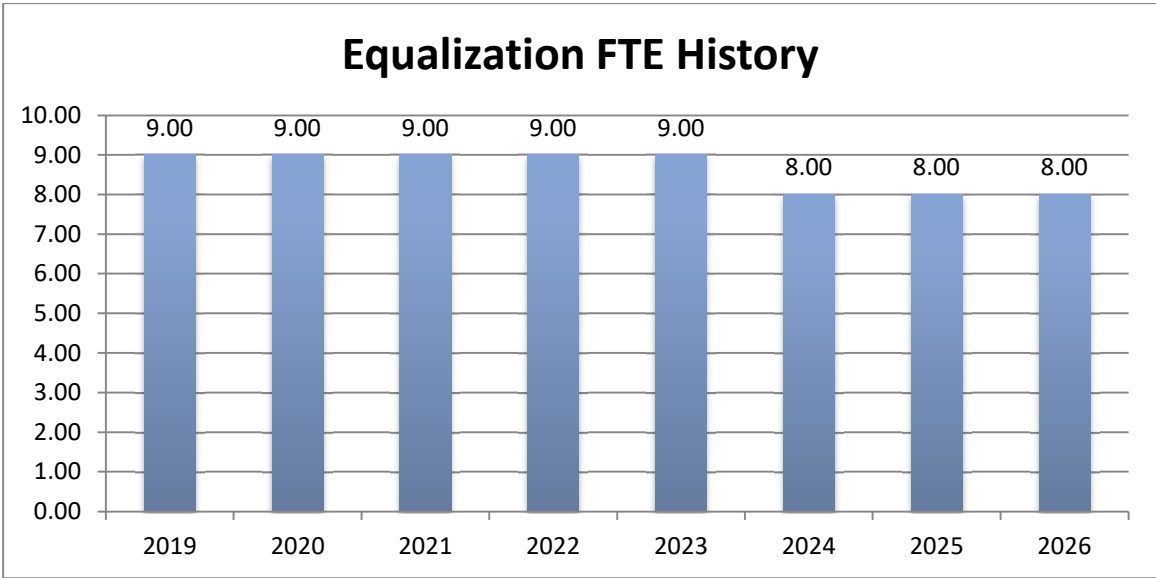
Accomplishments

- ✓ 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, best practices and share education opportunities.
- ✓ We are continuing to contract out the Commercial and Industrial studies, and the contracted team continues to deliver high-quality work.
- ✓ Efforts to increase cross training and broadening job descriptions have helped to ensure all team members are better equipped to support one another in critical areas of equalization, particularly during peak workload periods.
- ✓ We continue to have great success and improved efficiency, both in the office and in the field, utilizing the software and technology upgrades over the past few years.

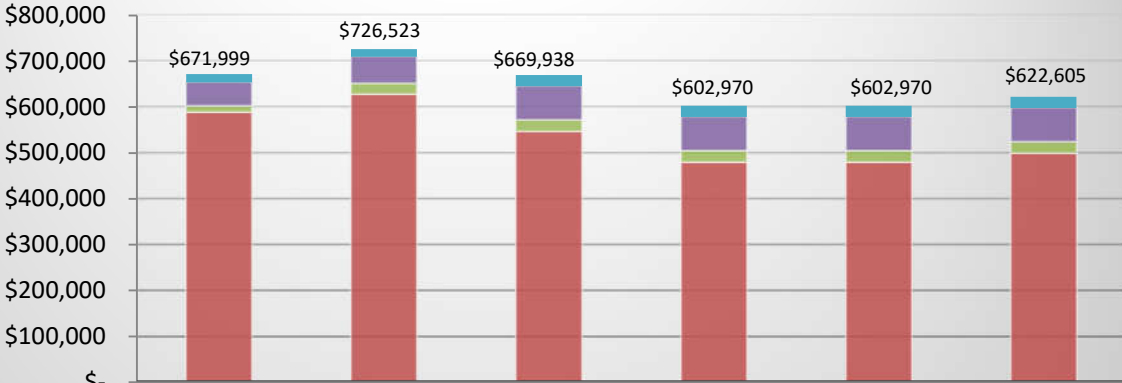
Budget Adjustments

This year marked the conclusion of our assessing contracts with Henrietta, Springport, and Rives Townships. As a result of these contract completions, the department experienced a reduction in staffing, eliminating two full-time equivalent (FTE) positions. No other significant budgetary adjustments for the 2025–2026 year.

Equalization



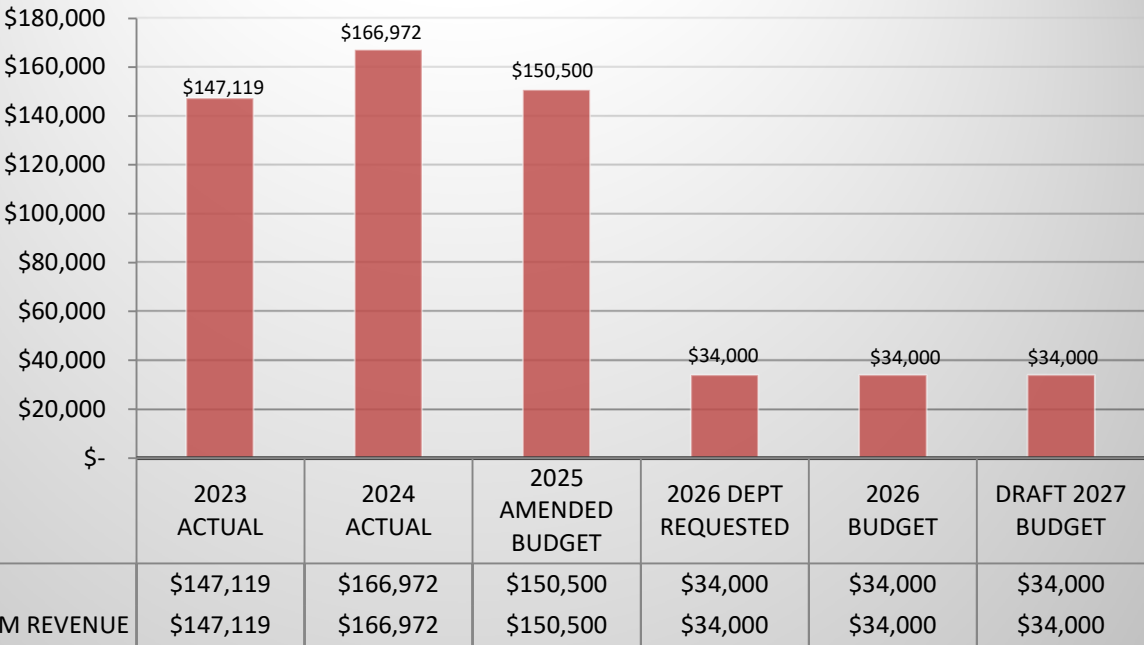
Equalization Expenditures



	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2026 DEPT REQUESTED	2026 BUDGET	DRAFT 2027 BUDGET
OTHER EXPENSES	\$17,962	\$16,500	\$24,600	\$24,600	\$24,600	\$24,600
CONTRACT SERVICES	\$52,246	\$59,851	\$74,600	\$74,600	\$74,600	\$74,600
SUPPLIES & MATERIALS	\$14,281	\$23,602	\$24,900	\$24,900	\$24,900	\$24,900
PERSONNEL SERVICES	\$587,510	\$626,570	\$545,838	\$478,870	\$478,870	\$498,505
TOTAL PROGRAM COSTS	\$671,999	\$726,523	\$669,938	\$602,970	\$602,970	\$622,605

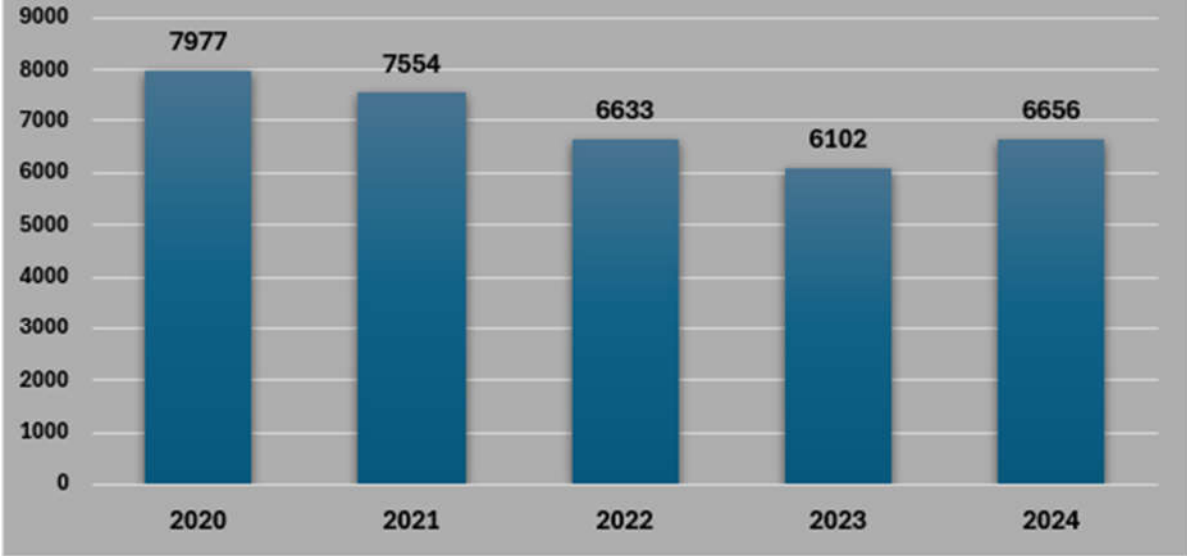
Equalization

Equalization Revenues



Strategic Outcomes

Total Appraisals and Sales Used to Estimate Market Value



Equalization

Market Analysis					
Activity	2020	2021	2022	2023	2024
Agricultural Land Analysis	107	114	164	170	120
Agricultural ECF Analysis	839	956	316	183	184
Agricultural Appraisals	359	373	519	511	488
Commercial Land Analysis	49	62	86	81	85
Commercial ECF Analysis	199	113	149	150	105
Commercial Appraisals	207	386	391	412	344
Commercial Sales Studied	221	214	173	112	60
Industrial Land Analysis	12	49	51	48	30
Industrial ECF Analysis	22	16	21	8	11
Industrial Appraisals	146	169	152	136	157
Residential Sales Studied	5816	5102	4611	4291	5072
Total Parcels Appraised	1940	2238	1849	1699	1524
Total Appraisals and Sales Used to Estimate Market Value	7977	7554	6633	6102	6656

Property Ownership					
Activity	2020	2021	2022	2023	2024
Documents Processed	11955	23924	13192	10812	12480
Deeds Mapped for Tax Certification	4905	5245	3812	3278	3562

Assessing Services					
Activity	2020	2021	2022	2023	2024
Parcel Visits- Henrietta	288	387	693	583	541
Parcel Visits- Springport	-	345	274	383	291
Parcel Visits- Rives	-	158	648	482	455
Parcel Visits- Parma	288	-	-	-	-
Parcel Visits- Norvell	682	-	-	-	-
Parcel Visits- Tompkins	242	-	-	-	-
Total Assessing Services Visits	1500	890	1615	1448	1287
Parcel Edits- Henrietta	12055	54629	36998	23041	33389
Parcel Edits- Springport	-	18085	13155	8616	11960
Parcel Edits- Rives	-	14531	13636	8973	10844
Parcel Edits- Parma	10111	-	-	-	-
Parcel Edits- Norvell	13087	-	-	-	-
Parcel Edits- Tompkins	-	-	-	-	-
Total Edits	35253	87245	63789	40630	56193



This page intentionally left blank