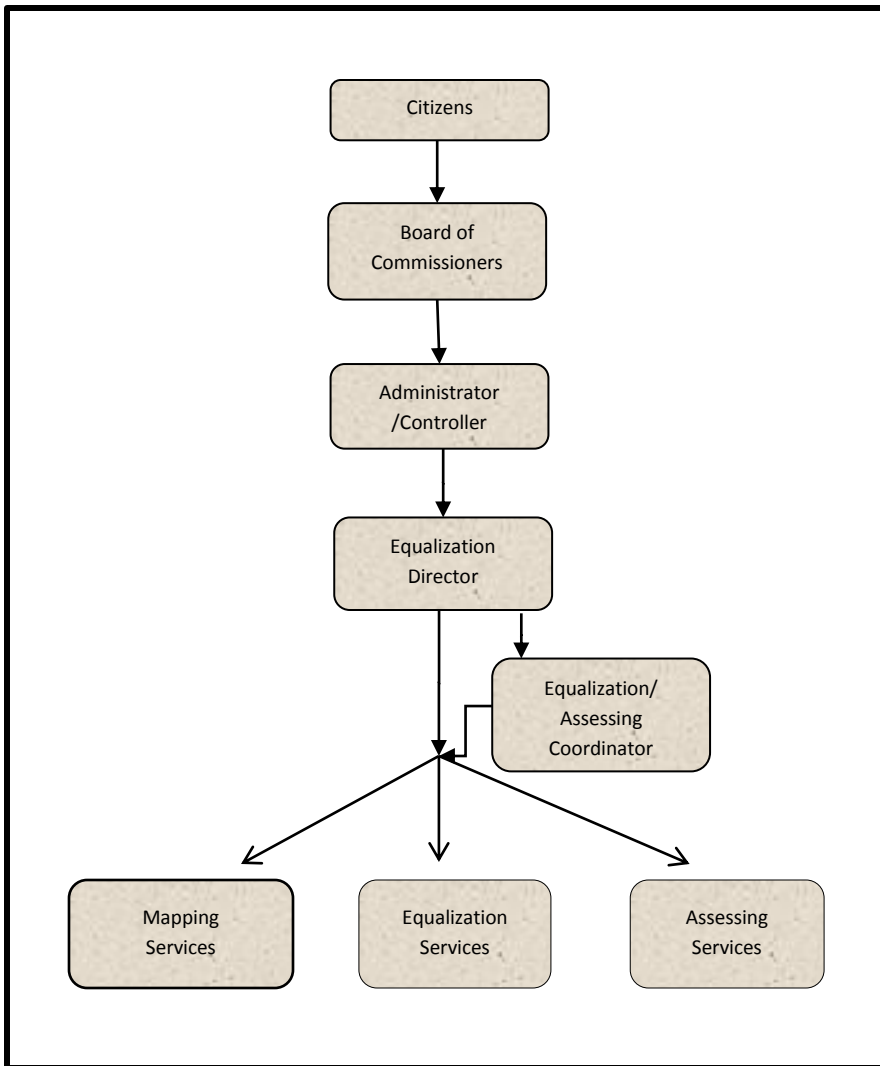




Equalization Department



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

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.

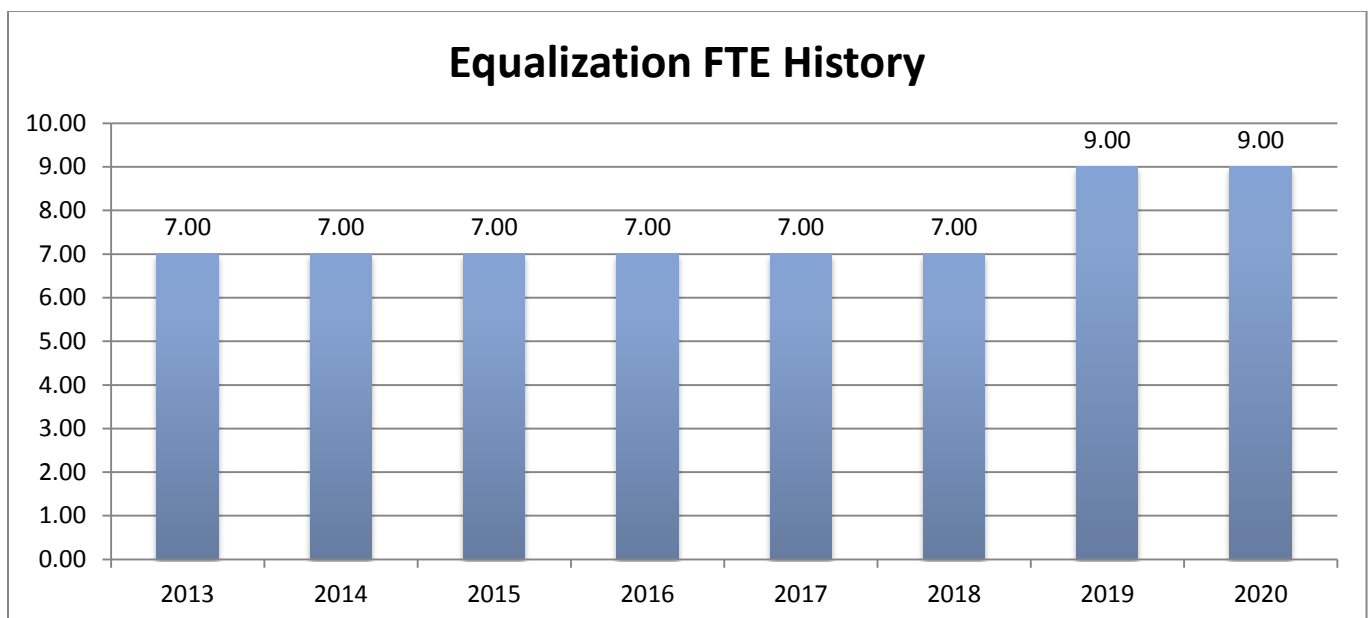


Accomplishments

- ✓ The Equalization Department continues to maintain contracts with Parma, Norvell & Tompkins Townships to perform Assessment Administration through 2021.
- ✓ The 2019 unit-wide reappraisal of Tompkins Township was successfully completed and all issues resolved from the assessment roll. The Final AMAR review will be conducted in late spring/early summer. We anticipate no further corrective action.
- ✓ 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.
- ✓ With room for staffing we have filled two positions to handle technical data entry/customer service and assessing capacity. We were unable to recruit an advanced level assessor so we are currently training two individuals within the department to be able to handle the assessing functions in local townships. This will allow for future collaboration with local governmental units when requested.

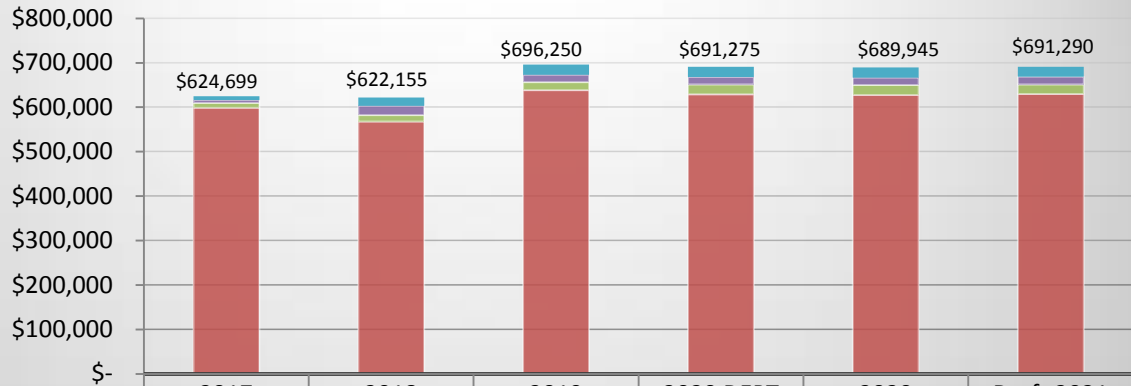
Budget Adjustments

Budget savings from reduced personnel costs continue to be utilized for training and to upgrade technology and provide capacity should we receive and agree to any further contracts for assessing services.



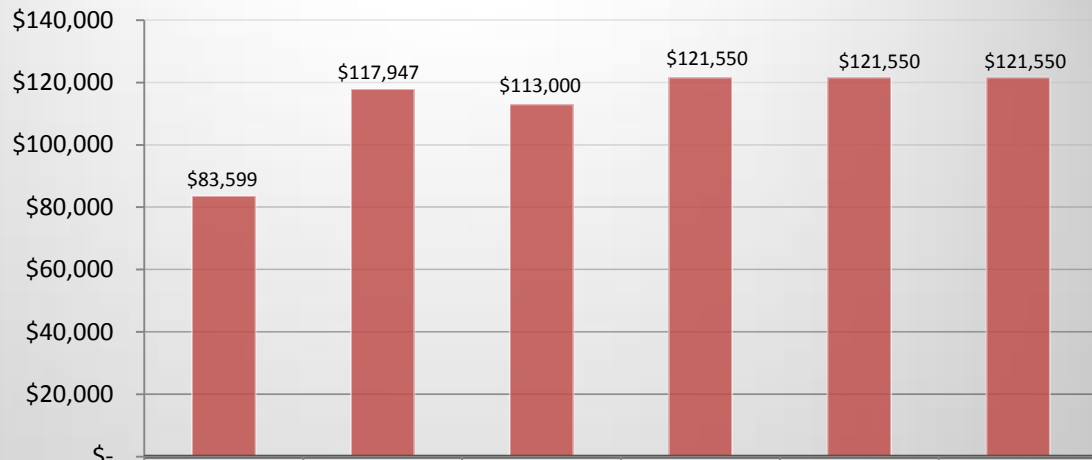


Equalization Expenditures



	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 DEPT REQUESTED	2020 BUDGET	Draft 2021 BUDGET
OTHER EXPENSES	\$8,554	\$18,789	\$22,900	\$23,400	\$23,400	\$22,900
CONTRACT SERVICES	\$6,671	\$21,214	\$16,700	\$16,700	\$16,700	\$16,700
SUPPLIES & MATERIALS	\$10,234	\$14,181	\$17,800	\$21,900	\$21,900	\$21,900
PERSONNEL SERVICES	\$599,240	\$567,970	\$638,850	\$629,275	\$627,945	\$629,790
TOTAL PROGRAM COSTS	\$624,699	\$622,155	\$696,250	\$691,275	\$689,945	\$691,290

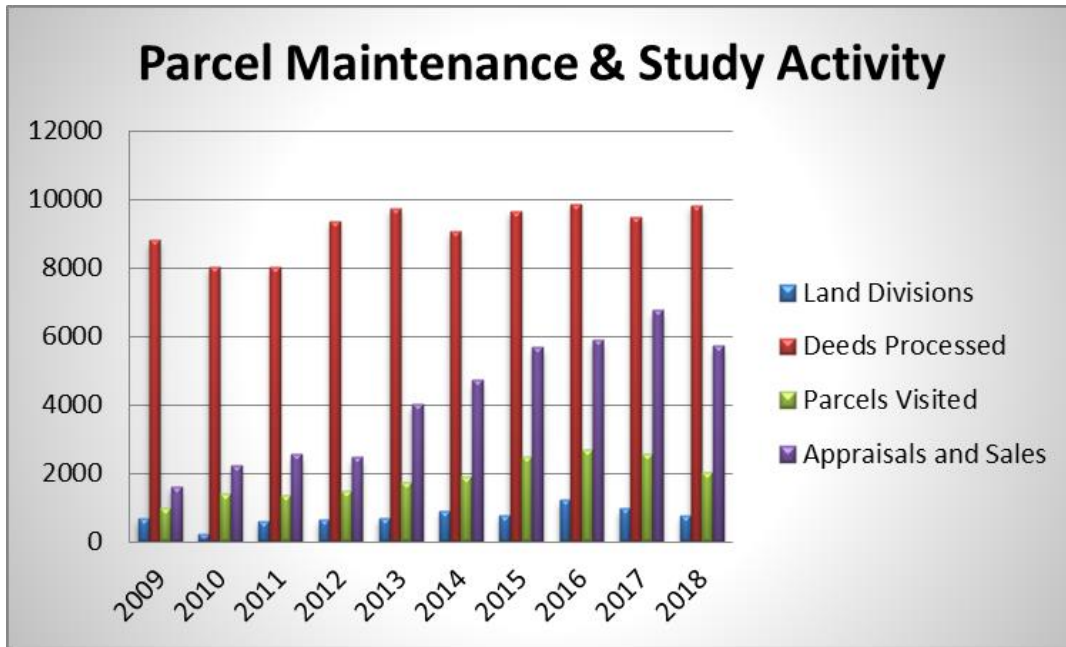
Equalization Revenues



	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 DEPT REQUESTED	2020 BUDGET	Draft 2021 BUDGET
CHARGES/FEES	\$83,599	\$117,947	\$113,000	\$121,550	\$121,550	\$121,550
TOTAL PROGRAM REVENUE	\$83,599	\$117,947	\$113,000	\$121,550	\$121,550	\$121,550



Strategic Outcomes



MARKET ANALYSIS								
Activity	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
Vacant Land Sales	42	65	119	166	209	181	143	167
Agricultural Land Analysis	182	299	145	153	151	134	87	118
Agricultural ECF Analysis	88	108	362	338	797	876	850	547
Agricultural Appraisals	477	386	413	443	405	395	376	362
Commercial Vacant Land Analysis	22	21	37	58	53	43	55	55
Commercial ECF Analysis	160	119	158	190	191	224	152	309
Commercial Appraisals	297	324	235	222	326	300	302	82
Commercial Sales Studied	53	49	29	76	61	284	359	163
Industrial Vacant Land Analysis	24	26	31	32	21	18	15	19
Industrial ECF Analysis	27	23	28	42	46	46	35	24
Industrial Appraisals	163	162	157	157	208	124	124	154
Industrial Sales Studied	6	11	10	0	8	8	7	10
Residential New Sales Studied	1,150	935	2,263	2,819	3,185	3,218	4,232	3,694
Residential Appraisals	17	143	0	0	0	0	0	0
Developmental Land Analysis	0	0	0	0	0	15	15	3
Developmental Appraisals	31	27	22	19	24	24	24	15
Total Parcel Visits	1,354	1,483	1,746	1,896	2,500	2,672	2,544	2,028
Total Parcel Sales Studied	1,209	995	2,263	2,819	3,185	3,218	4,232	3,694
Appraisals and Real Estate Sales Used to Estimate Market Value.	2,563	2,478	4,009	4,715	5,685	5,890	6,776	5,722



Equalization

PROPERTY OWNERSHIP, TAX DESCRIPTIONS AND MAPPING								
Type of Activity	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
Recorded Deeds Processed	8,047	9366	9,741	9084	9668	9868	9501	9823
RPS / PTA / Unrecorded Transfer Documents		2,221	2469	2454	1684	2118	3361	3201
Total Parcel Transfers Processed		11,587	12,210	11,538	11,352	11,986	12,862	13,024
Data Updates - Owner Information		2983	3658	2705	3190	3028	4542	3734
Deeds Mapped for Tax Certification		2953	3144	3308	3837	4130	4481	4452
Parcel maintenance - Land Divisions, Combinations and Corrections	583	664	701	898	785	1227	974	758
Total GIS Parcel Edits				6024	4560	7882	8000	2269
Total Mapping Parcel Edits		3617	3845	10230	9182	13239	13455	7479

ASSESSING SERVICES								
Type of Activity	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
Parcel Visits - Parma Township			125	322	276	621	194	323
Parcel Visits - Norvell Township			149	603	615	1132	533	452
Parcel Visits - Tompkins Township								34
Total Parcel Visits		0	274	925	891	1,753	727	809
Parcel Edits - Parma Township	13,413	10403	9,160	7198	7871	19840	7460	8978
Parcel Edits - Norvell Township			start in July	28236	16158	12501	11528	10152
Parcel Edits - Tompkins Township								29862
Total Parcel Edits	13,413	10,403	9,160	35,434	24,029	32,341	18,988	48,992



Equalization



This page intentionally left blank.