



Equalization- Business Plan

Our Mission: To establish an equalized base for the county and annually recommend to the board of commissioners.

Our Vision: The Washtenaw County Equalization Department strives to become your one-stop property information provider.

OUR SERVICES - WHAT WE DO

Real/Personal Property Appraisal — Mandated

To make appraisals and audits on designated classes of property in various units in the county to determine the level of assessment, compile sales for ratio studies, and make appraisals for equalization purposes, and to maintain assessment rolls. Includes:

- Conduct personal property canvass, record verification and audits
- Appraisals in all classifications of property
- Gather and analyze sales information
- Prepare two assessment rolls
- Compile Apportionment Report

Desired Outcomes: Accurate personal property assessments, sales studies, land values, economic condition factors, assessment rolls for Freedom and Saline Townships. Prepare Equalization Report and all mandated forms.

Property Descriptions — Mandated

Maintain property descriptions, maps for assessment/ equalization purposes, maintain GIS base map, review tax rates, assess roll changes & plat violations.

Desired Outcomes: Create custom printed maps, and ensure that GIS base maps are updated. Review land splits and combinations & ensure correct legal descriptions. Present a product that the local units and

Administration — Mandated

To supervise activity of various divisions in assembling data on market activity in the county, compute Headlee Fraction, oversee the property descriptions, and annually complete the equalization study and Apportionment Report. Includes:

- Compare appraised values to assessed values to determine the level of assessment in the various units
- Conduct equalization appraisals
- Conduct appraisals of a random selection of parcels in each class of property (residential, commercial, industrial, agricultural, developmental, and personal)
- Conduct sales studies to determine the level of assessment
- Review and audit applications of reduction fractions and require corrections if needed

Desired Outcome: Equalization by class; publish tentative rations and estimate SEV multipliers; generate apportionment report & L-4015 & L-4017 reports to determine the level of sales prices; ensure correct millage calculations.

Our Customers—Who we serve

- All local units of government in Washtenaw County
- All Washtenaw County citizens
- Assessors
- Board of Commissioners
- Business/Industry
- County Assessors
- County Tax Payers
- Other County Departments
- Supervisors of units under assessing contract
- Taxpayers
- Prospective residents, business national and international

2010/11 Accomplishments

- Upgrade of Map System to ARC. 10
- Update & correct subdivisions & site condo's
- Provide custom maps to Assessors (assists them with complying with Michigan law).
- Provide custom maps to customers.
- 2010 Aerial Canvas of all Townships
- Uncapping review of all units of government
- Personal Property Canvass
- Personal Property Audits
- Personal Property Record Verification
- Timely filing of all mandatory reports
- Completion of record number of appraisals
- Presentation of 4 hour mandatory Assessor's update
- Completion of Certified Freedom and Saline Township Assessment Rolls
- Completion of tier review of Freedom and Saline Township
- Presentation of Equalization Report

Major Collaborations—Who we work with

- All Taxing Authorities, Treasurers, Assessors
- Building Department
- Taxpayers, Lawyers
- Register of Deeds, Real Estate and Title Co.
- Supervisors
- Michigan Tax Tribunal, State Tax Commission

2012/13 Goals, Enhancements, Service Modifications

- BS&A.net
- Personal Property Canvass
- Personal Property Audits
- Personal Property Record Verification
- Timely filing of all mandatory reports
- Completion of record number of appraisals
- Presentation of 4 hour mandatory Assessor's update
- Completion of Certified Freedom and Saline Township Assessment Rolls
- Completion of tier review of Freedom and Saline Township
- Presentation of Equalization and Apportionment Reports
- L-4028: Headlee Schedule
- L-4046: Final Taxable Valuations
- Continue to lead in Michigan Equalization quality