

COUNTY ADMINISTRATOR  
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**TO:** Jeff Irwin, Chair  
Ways & Means Committee

**THROUGH:** Robert E. Guenzel  
County Administrator

**FROM:** Raman Patel  
Director of Equalization

**DATE:** April 20, 2005

**SUBJECT:** Equalization Report – 2005

**BOARD ACTION REQUESTED:**

The Director of Equalization requests Board of Commissioners approval for the 2005 Equalization Report, setting equalized base for the county as required by Sec 211.34 of General Property Tax Law. Because of statutory deadlines, this report needs to be approved at the April 20th Ways and Means Committee meeting, as well as by the Board of Commissioners.

**BACKGROUND:**

The 2005 proposed starting ratios were published in the local newspaper by the third Monday in February, as required by State statutes. The final assessment rolls of the various assessing units, given the approval of the local Boards of Review, have been reviewed and analyzed by the Equalization Department. The County Board of Commissioners meets in April each year, by statute, to determine County Equalized Value by unit of government and by property class totals, based on the recommendation of the County Equalization Director.

**DISCUSSION:**

Proposal A and Public Act 415 of 1994 made many changes to the property tax system but the basic system of assessing and equalization remains the same. Assessments are to be uniform according to the true cash value of the property and are to be established at 50 percent of true cash value for each assessable parcel of property in each township or city, regardless of whether the Taxable Value for the parcel is capped.

The calculation of Taxable Value is separate from the establishment of “traditional” Assessed Values. Taxable Value is calculated based on the State Equalized Value of property or the Capped Value, whichever is lower. The CPI multiplier for 2005 is 1.023 (2.3%). The final Taxable Value will be completed on or before June 27, 2005, as required by 211.27d of General Property Tax Law.

**IMPACT ON HUMAN RESOURCES:**

None.

**IMPACT ON BUDGET:**

None.

**IMPACT ON INDIRECT COSTS:**

None.

**IMPACT ON OTHER COUNTY DEPARTMENTS AND/OR AGENCIES:**

None.

**CONFORMITY TO COUNTY POLICIES:**

This request is in conformance with State statutes and County policies.

**Attachments/Appendices:**

2005 County Equalization Report

A RESOLUTION APPROVING THE 2005 WASHTENAW COUNTY EQUALIZATION REPORT

WASHTENAW COUNTY BOARD OF COMMISSIONERS

April 20, 2005

WHEREAS, the 2005 proposed starting ratios as required by State Statutes were published in the local newspaper by the County Clerk on or before the third Monday of February of this year; and

WHEREAS, the final assessment rolls of the various assessing units, finally approved by the local Boards of Review, have been analyzed and reviewed by the Equalization Department, and

WHEREAS, the recommended County Equalized Value, is certified by the County Equalization Director in the enclosed report; and

WHEREAS, each assessing official has had the opportunity to be heard and present factual information to the Board of Commissioners at the meeting of the Ways and Means Committee on April 20, 2005

WHEREAS, this matter has been reviewed by the Finance Department, Corporation Counsel, the County Administrator's Office and the Ways and Means Committee

NOW THEREFORE BE IT RESOLVED that the Washtenaw County Board of Commissioners hereby approves the 2005 Washtenaw County Equalization Report, as on file with the County Clerk

BE IT FURTHER RESOLVED, that the Board of Commissioners hereby directs the Corporation Counsel and the Director of Equalization to represent the Board of Commissioners before the State Tax Commission at the statutory annual meetings on May 9 and May 23, 2005.