

# Equalization

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## Our Mission

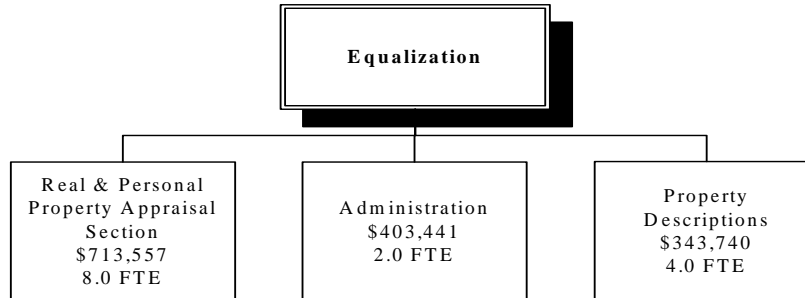
Equalization and Property Description Department was established to comply with Section 211.34(3) of the General Property Tax laws: To establish an equalized base for the county and annually recommend to the board of commissioners.

## Our Vision

The Washtenaw County Equalization Department striving to become your one-stop property information provider.

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### How We Are Structured:



### Equalization Services We Provide (Programs)

#### **Real and Personal Property Appraisal Section**

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, maintain assessment rolls.

#### **Administration**

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.

#### **Property Descriptions**

To maintain property descriptions, maps and for assessment/equalization purposes, review tax rates, assessment roll changes, plat violations.

# Equalization

## What We Do .....➔

(Process/Activities)

### Administration

Compare appraised values to assessed values to determine the level of assessment in the various units  
 Conduct appraisals of a random sample selection of parcels in each class of property ( Residential, Commercial, Industrial, Agricultural, Developmental, and Personal Property)  
 Conduct Sales Studies to determine the level of assessment  
 Review and Audit applications of reduction fractions and require corrections, if necessary

### Property Descriptions

Print custom Digital Maps as requested by customer  
 Review Land Division requests from local Units of Government  
 Update AutoCad system with new parcels, adjust adjacent parcels when necessary  
 Update current legal descriptions in county database

### Real and Personal Property Appraisal Section

Conduct Personal Property Canvass and Audits  
 Gather and Analyze Sales Information  
 Prepare two assessment rolls

## What We Produce .....➔

(Outputs)

Appraisal Studies  
 Publish Tentative Ratios and estimate SEV multipliers by third Monday in February  
 Generation of Report L-4015 and L-4017 to determine the level of assessment to sales prices.  
 Apportionment Report  
 Correct Millage Calculations  
 Custom Printed Maps  
 Land Splits and Combinations with correct legal descriptions  
 Updated maps that can be used for GIS  
 Updated County GIS information on Property Parcels Look-up on County Website  
 Personal Property Assessments in assessment Rolls  
 Sales Studies, Land Values, Economic Condition Factors  
 Assessment Rolls for Freedom and Saline Townships

## How Efficient Are We

(Process Measures)

Measurement	2004 Actual	2005 Projected	2006 Target	2007 Target
Land Values, Economic Condition Factor, Ratio of assessments to sales	100%	100%	100%	100%
Customer Survey	100%	100%	100%	100%

**Who We Serve** .....

**(Customers)**

- All local units of local 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

**What We Are Accomplishing**

**(Outcomes)**

**Administration**

Apportionment Report to communicate dollars levied for all taxing authorities

Recommend Equalized Tax Base for Washtenaw County to the Board of Commissioners by certified Equalization Director

**Property Descriptions**

Maintain property descriptions and maps for tax billing

Splits and combinations of parcels completed per owners' request according to existing laws and regulations

**Real and Personal Property Appraisal Section**

Conduct Equalization studies to determine levels of assessment

Gather information about the taxable value from townships and cities, compute Headlee Fraction for each governmental unit, including schools and authorities and distribute taxable and equalized values

Maintain assessments rolls for 2 units

**Who We Work With**

**(Partners)**

- All Taxing Authorities, Treasurers, Assessors
- Building Department
- ITS, Taxpayers
- Register of Deeds, Real Estate Companies
- Supervisors

**How Effective Are We**

**(Program Measures)**

Measurement	2004 Actual	2005 Projected	2006 Target	2007 Target
Overall customer satisfaction	88%	100%	100%	100%
Correct and accurate maps and descriptions	100%	100%	100%	100%
Completed Equalization Report submitted to Board of Commissioners	100%	100%	100%	100%
Completed descriptions	100%	100%	100%	100%
Assessment roll completed to meet statutory requirements and mandated deadlines	100%	100%	100%	100%
All statutory requirements are met in timely fashion, must be completed by July 1	100%	100%	100%	100%

# Equalization

POSITION TYPE	No. POSITIONS	No. POSITIONS	No. POSITIONS	No. POSITIONS
	1-1-2004	1-1-2005	1-1-2006	1-1-2007
MANAGERIAL	2.00	2.00	2.00	2.00
PROFESSIONAL	10.00	9.00	10.00	10.00
SUPPORT	2.00	2.00	2.00	2.00
<b>Total</b>	<b>14.00</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>

EXPENDITURES	2004 Actuals	2005 Adopted	2006 Requested	2006 Adopted	2007 Adopted
Personal Services	1,003,300	1,064,250	1,191,071	1,191,071	1,257,474
Supplies	8,995	21,499	21,499	21,499	21,499
Other Services	22,108	29,433	29,433	29,433	29,433
Internal Service Charge	258,011	258,011	218,735	218,735	218,735
Capital Outlay	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Total</b>	<b>\$1,292,414</b>	<b>\$1,373,193</b>	<b>\$1,460,738</b>	<b>\$1,460,738</b>	<b>\$1,527,141</b>

## VARIANCE ANALYSIS

Personal Services: In 2005, one position was placed on hold vacant. In 2006, 1.0 FTE GIS Specialist position was created. Increases in salary and fringes reflect labor contract agreements and estimated fringe rates for 2006 and 2007.

Internal Service Charges: Change due to allocation of indirect cost recalculation on annual basis.

## EXPENDITURES

