

St. Joseph County Equalization Department

County Equalization is mandated by Section 211.34 of the General Property Tax Act of the State of Michigan, which refers to the county board of commissioners examining the assessment rolls of the townships or cities within the county each year and determine if the real and personal property had been equally and uniformly assessed at an average level of 50% of true cash value. The General Property Tax Act goes on to state that 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.

The equalization process sets the property tax base for the county and helps to ensure that property taxes are levied in a fair and equitable manner. Using the guidelines set by the State Tax Commission, the Equalization Department works with township and city assessors to assure proper equalized values for real and personal property throughout the county. The Equalization Department's main purpose is to measure and when necessary correct the inequities that may occur between local units of government as a result of under or over assessment of a property class. The Equalization Department does not determine an individual assessment, that is the sole responsibility of the local assessor.

Sales and appraisal studies are performed on individual property classes in each township and city throughout the county to measure the level of assessment by class and by jurisdiction. The results of these sales and appraisal studies are used to determine the true cash value of each property class (residential, commercial, industrial, agricultural, developmental, timber cutover, and personal property). The department's equalization studies are compared to the corresponding property class totals as determined by the assessor for each township and city. If necessary, the department applies a "County Equalization Factor" to those classes that have an "average level" of assessment above or below 50% of true cash value.

Other information the Equalization Department has available to the public includes computerized assessment rolls for current years, equalization reports, apportionment reports, tax maps and property descriptions of the entire county. The department is also responsible for calculating all millage rollback fractions required by law (Headlee, Truth in Assessing, Truth in County Equalization, and Truth in Taxation) for all taxing jurisdictions within St. Joseph County, i.e. K-12 schools, Community Colleges, Intermediate Schools, St. Joseph County, townships, villages, cities, and district libraries.