



COUNTY ADMINISTRATOR
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TO: Katie Scott, Chair
Ways & Means Committee

THROUGH: Gregory Dill
County Administrator

FROM: Raman Patel, Director
Equalization

DATE: April 17, 2019

SUBJECT: 2019 Equalization Report

BOARD ACTION REQUESTED

It is requested that the Washtenaw County Board of Commissioners approve the 2019 Equalization Report, setting equalized base for the county as required by MCL 211.34 of General Property Tax Law. Because of statutory deadlines, this report needs to be approved by the Ways & Means Committee, as well as the Board of Commissioners, at the April 17th Meeting.

BACKGROUND

The 2019 proposed starting ratios were published in the local newspaper by the third Monday in February, as required by MCL 211.34a. The final assessment rolls all the assessing units, as approved by the local Boards of Review, have been reviewed and analyzed by the Equalization Department. The County Board of Commissioners meets in April each year, per MCL 209.5 and 211.34, to determine the 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 assessment system. The basic system of assessing and equalization remains the same. Assessments are to be uniform and are to be established at 50 percent of true cash value for each assessable parcel in every township or city, regardless of the Taxable Value. The calculation of Taxable Value (TV) is separate from the establishment of Assessed Values. Taxable Value is created based on the comparison of the State Equalized Value and the Capped Value (last years TV), whichever is lower becomes the new Taxable Value. The CPI multiplier for 2019 is 1.024 (2.4%). The final Taxable Value will be completed on or before June 24, 2019, as required by 211.27d of General Property Tax Law.

IMPACT ON HUMAN RESOURCES

None

IMPACT ON THE BUDGET

None

IMPACT ON INDIRECT COSTS

None

IMPACT ON OTHER COUNTY DEPARTMENTS OR OUTSIDE AGENCIES

None

CONFORMITY TO COUNTY POLICIES

This request is in conformance with State statues and County policies

ATTACHMENTS

- None
- Equalization Report will be delivered prior to the Ways & Means meeting.

A RESOLUTION APPROVING THE
2019 WASHTENAW COUNTY EQUALIZATION REPORT

WASHTENAW COUNTY BOARD OF COMMISSIONERS

April 17, 2019

WHEREAS, the 2019 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 17, 2019; and

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 2019 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 13 and May 28, 2019.