

*"Menominee – Where the best of Michigan begins"*

## MENOMINEE COUNTY BOARD OF COMMISSIONERS

*Menominee County Courthouse  
839 10th Avenue  
Menominee, Michigan 49858-3000*

*Brian R. Bousley - County Administrator  
Sherry DuPont - Administrative Assistant  
Telephone: (906) 863-7779 or 863-9648  
Fax: (906) 863-8839*

### MENOMINEE COUNTY PERSONNEL COMMITTEE MEETING

**~A QUORUM OF THE BOARD MAY BE PRESENT~**

**DATE:** Wednesday ~ December 4, 2013  
**TIME:** 7:30 AM  
**PLACE:** Menominee County (MSU) Annex Building, Stephenson, MI

#### \*\*\*\*\*AGENDA\*\*\*\*\*

1. Call Meeting to Order
2. Pledge of Allegiance
3. Roll Call
4. Approval of Agenda
5. Approval of Previous Meeting Minutes  
October 18, 2013
6. Public Comment *(Statements, not debate; limited to 5 minutes per person on agenda items only)*
7. Business
  - a. Discussion of Administrator's Evaluation
  - b. Discussion of Equalization Department, Staff Restructuring
  - c. Discussion of E-911 Part time vacancy
8. Public Comment
9. Commissioner Comment *(limited to 5 minutes)*
10. Adjournment

*Bernie Lang    Charlie Meintz - Chairperson    Larry Schei - Vice Chairperson    James Furlong  
Doug Krienke    John Nelson    Chris Plutchak    Gerald Piche    Jan Hafeman*

Personnel Committee  
October 18, 2013  
Minutes

~~~~~DRAFT~~~~~

The Personnel Committee of the Menominee County Board met on October 18, 2013 at 7:30 AM at the County Annex Building in Stephenson.

**Call Meeting to order:** 7:30 AM

**Pledge of Allegiance:** The Pledge of Allegiance was recited.

**Roll Call:** Coms. Krienke, Plutchak, Piche are present. Com. Furlong is absent.

**Agenda:** Com. Plutchak, I'd like to switch item "a" and item "c". Moved by Com. Piche and supported by Com. Krienke to approve the agenda with the switch of items a and c.

**Previous Minutes:** 12/13/2011~Moved by Com. Plutchak (none of us were there) supported by Com. Piche.

**Public Comment:** None

**Business:**

**a. Discussion of Equalization Director, succession plan:** Plutchak: Peg will be leaving, sometime, years down the road, hopefully. Right now we don't have anyone that can fill that position. So we need to come up with a plan to fill that position and it takes years of training for that position to be filled. 70% of the county income comes from that department and there's a lot of state mandates that need to be met. We do have someone in the county that has been taking the training, and has passed the first section of that training. What I'm thinking is we need to go to the board and ask to have Kandace Curran transferred to work with Peggy so that Peggy can train her over the next few years, while Kandace finishes her training. Krienke: Did she agree to do that? Plutchak: We need to ask her that yet, that's something Brian can do. If that's her long term plan, to stay with the county and move into that position, we should get her there now let her start learning while Peggy's there to train her. Brian: Looking at the other counties, they are having problems filling "that spot" when their equalization director leaves. It's something that we do have to plan for. I've talked to Peggy a lot. I hope she's not planning on retiring soon, but she said she's at that age that she can anytime she wants to. So we do have to do some planning. Delta is now going to an independent company to do their equalization. Peggy Schroud: I think the contract is for around \$120,000. I found out that the man who owns the company is from Missouri and he is not a certified assessor. What they're doing is hiring a level 4 because of the value of their assessed valuation. We require a level three. The education that she needs, it will take her three to three and one half years before she gets to the level. I think there needs to be two new certified people in the office. I've been in the office for 15 years. I've been in all three positions, Staff cartographer, Staff appraiser, and Equalization Director. It changes every year, you just have to keep learning and keep going to courses. This year they require 14 hrs. of

continuing education to keep the certification. Plutchak: In your personal opinion, do you think that would be a good move, to have Kandace moved into your office so she can learn? Peggy: I think it's a good plan, for the equalization dept. to always have someone waiting in the winds. I think you need to have certified people in there. Piche: If Kandace goes to full time (EQ), the position she is holding now, will we fill that position? Plutchak: Filling or possibly transfer or combining. That's still up in the air. There's a few things in the air yet with MSU. We do still have to supply an office person for building code (per the contract with Delta Co.). Brian: Also, we need to look at a job description for that position, because it'll be a different position than what is in there currently. That's probably a union position, so I'll have to talk to the union too. There are a lot of different factors before we move forward. Piche: As far as her work here, is it considered full time or part time? Brian: It's full time.

**b. Discussion of Buildings and grounds, Asst. Maintenance Superintendent:** Brian: Al will retiring as of the 31<sup>st</sup> of October. My plan is, we have Jim McKash (who has been Al's asst. for a few years now). I'd like to put Jim into Al's spot and over the winter months pull the park rangers to the courthouse to help out. Once spring comes the rangers will go back to the park, we could hire a seasonal person during the summer to help out at the courthouse until we get the DC into play. Jim's already under that contract. It's not a new person coming in. I think the seasonal thing will bite us in the long run. The only thing Jim is concerned about is the snowplowing. He's never done that here before. The park rangers are willing to teach Jim how. Plutchak: Are there any requirements? I believe the plows were donated. Brian: We can't sell them. Plutchak: RECESS for a few moments while Brian takes an emergency call. Brian: I think we can get through it this year. Krienke: Jim will be in the old MERS then? Brian: Yes, he was hired under the current MERS. Plutchak: One pay grade increase? Brian: Yes and I think a 10 year vesting. Plutchak: Al's at a pay grade 9 right now, so a grade nine to a grade 10. We need to move this forward to the board.

**c. Discussion of Emergency Management Coordinator:** Brian: With Trina being gone, I've stepped in but I don't have the knowledge or experience that she had. It's up to you on how you want to fill that position. Delta County contracts out. Dickenson County has it under their Sheriff Dept. Marinette Co. has Eric at 35 hrs/wk and he has an asst. in there. Delta and Schoolcraft share. Plutchak: have you spoken to that person to see if he is interested in accepting another county? Brian: he already has Delta and Schoolcraft. I think he's already got a full plate. Plutchak: you think? Brian: Well, he also has Hannahville. I think...I haven't had a conversation with him yet. Plutchak: I suggest you ask him and see if he has any interest. As long as all of the objectives are met in the work agreement, then we'll get the 37%. If something is missed, you won't get that. Krienke: So a lot of this position is applying for grants. Brian went through some of the duties assigned. It will be hard to find an employee as dedicated as she was. She put in way beyond the 40 hours per week. Plutchak: Might be an option until this hiring freeze ends, to ask the Delta Co. contractor if he'll do it until we are able to hire someone. Piche: Full time/part time...I received a lot of phone calls from everyone pushing for full time. But I did receive calls from people wanting it to be part time. Brian: I can approach Bob Beerbaum to see.

**d. Discussion of Administrative Assistant to the Sheriff:** Plutchak: A couple of questions that came to me. Years ago, part of this position was put into emergency management? Ken Marks:

No it hasn't. We did discuss this a long time ago, when the sheriff dept. had two administrative assistants. Plutchak: Is any of your time spent on the 24 hr. road patrol program? Is that time being billed to the Road Patrol. Carol Rye: I do some of the administrative services, but that falls under the sheriff dept./corrections. I may do a maximum of two hours a week in the Road Patrol. Piche: I'm not aware well enough what has transpired. Plutchak: The question is should we be billing her time spent working on Road Patrol rather than the Sheriff Dept.

**e. Discussion of Personnel Committee Representative for labor negotiations:** Plutchak:

We're looking at needing one or two commissioner to sit with Brian through the labor negotiations. More questions can be asked and more things to pay attention to, more support. Do you think it's a viable option? Piche: I personally think it's important for someone to see what Brian has to go through. Krienke: I agree. I think the more informed the board is, the better. Brian: I can take it or leave it. I think one member will be good. Plutchak: I suggest that one person from the personnel committee be assigned. Jerry would you be interested in it? Piche: Yes, I would be interested. Plutchak: Bring to the board to name Jerry Piche to sit in on labor negotiations with the County Administrator.

**f. Discussion of performance criteria for County Administrator:** Brian: in the packet is the performance review that the County Administrator has used. There were also three others emailed to you. Plutchak: Which would you feel more comfortable using? Brian: I think a mixture of them. I think what we should do is, let me pull them together. You tell me what you feel should be on the performance evaluation and I'll add some things in. Plutchak: Do the department heads do annual reviews? Brian: Not that I'm aware of, I don't think they ever have. Marc: when you hire someone you have a 6 month probationary period, you do it then but not after they've been hired. Brian: Department Heads/elected officials usually get together once a month. If there are any personnel issues, they're pretty good about talking to me about it. There is a six month probationary period and after that it can be extended for up to a year if need be. Krienke: Do employees have input on what's working what's not working? Each department talks about improving things. Plutchak: This sample has a place where employees can fill out where improvements can be made. Marc: I'm not opposed to it, we just don't have anything in play right now. Plutchak: I do feel like this is something that needs to be put into play. Brian: I'll get with department heads and get something together and bring it back for discussion.

**g. Discussion of employee review guidelines:** this subject was incorporated in the previous item.

**h. Discussion of consolidation/cross training of employees:** Plutchak: What can we do to get some cross training going? What happens if a key employee quits, we should have some kind of idea what is done in that area so it can continue if someone quits. Brian: are you talking about within departments? Plutchak: Well, let's say someone is out for medical reasons for 6 months. If someone else in the courthouse has training, they could perhaps sit in that position, temporarily until someone permanent can be hired. Brian: I can discuss this with department heads as well. It'll have to be on a case by case basis. Plutchak: what do we have in place to cover someone out on medical leave? Marc: Within each department I think that is already set up. Right now we're at a minimum staffing level that I don't think any department has an

employee not doing anything where they can give up a person to “fill in” in another department. In the past we brought in temporary employees. Carol Rye: Standard operating procedures, I have this available, should I need to be out for an extended time someone can step in and follow the procedures to fill in. Krienke: That sounds like an idea that each department should have. Piche: I agree it’s needed. When you don’t have an excess of people it’s hard. It’s something that we should make an attempt at. Brian: Step one, see if the operating procedures can be done for each position, Step two would be to see if there are any cross departmental duties that can be done.

**Public Comment:**

Charlene Peterson: Emergency Management Coordinator position should be a full time position. There are still a lot of things that need to be done. We’ve got to get away from the idea that everything is in place. Trina was a gift to us, and it’ll be hard to replace her. Cross training, suggest you keep it simple. I like the idea of employee input as well, that gives you feedback. Larry Schei: I recommend the personnel meeting a good meeting. I think the county has some very dedicated employees and I think the County Board should support them in any way we can. I also think the Emergency Management Coordinator should be a full time position.

**Commissioner Comment:** Jerry Piche: I got an email a few weeks ago. It showed a pic of the fence at the airport with a “No trespassing” sign on the fence...caption was “welcome to Menominee County”. It bothered me a bit. No trespassing signs can go both ways. I refused to put no trespassing signs on my farm. A no trespassing sign to me means “you stay off or you’re in trouble” to me, No sign at all means “respect the property”. Krienke: I think it’s important to address the equalization succession and to keep the personnel evaluation simple. As far as the cross training of the employees, you can’t expect the employee to come in to take Marc’s place, but perhaps a secretary can handle some things there. Plutchak: We had a real good meeting and a bunch of things headed in the right direction again. Brian will gather some information and we’ll have another meeting.

**Adjournment:** Moved by Com. Krienke supported by Com. Piche to adjourn at 8:30 AM

# MENOMINEE COUNTY ADMINISTRATOR'S EVALUATION

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Rating Scale:           1 = Deficient  
                              2 = Below normal expectations  
                              3 = Meets normal expectations  
                              4 = Excellent

\*\*\*\*\*

## Relationship with Board

- \_\_\_\_\_ Keeps Board informed of organizational activities, progress & problems.
- \_\_\_\_\_ Is receptive to Board members ideas and suggestions.
- \_\_\_\_\_ Makes sound recommendations for Board activity.
- \_\_\_\_\_ Maintains a friendly courteous attitude toward Board members.
- \_\_\_\_\_ Follows up on all problems and issues brought to his attention.

\*Comments:

\_\_\_\_\_ **Total**

## Effective Leadership of Staff

- \_\_\_\_\_ Hires and maintains competent staff members.
- \_\_\_\_\_ Encourages staff development.
- \_\_\_\_\_ Deals with staff honestly and fairly.
- \_\_\_\_\_ Maintains open, concerned, and congenial relations with staff.
- \_\_\_\_\_ Delegates effectively.
- \_\_\_\_\_ Involves staff in appropriate decision making
- \_\_\_\_\_ Appears to communicate well with staff.
- \_\_\_\_\_ Assesses the performance of employees fairly and reasonably.
- \_\_\_\_\_ Encourages cooperation among Department Directors.
- \_\_\_\_\_ Facilitates positive staff morale.

\*Comments:

\_\_\_\_\_ **Total**

## Management Skills and Abilities

- \_\_\_\_\_ Maintains a smooth running administrative office.
- \_\_\_\_\_ Prepares all necessary reports and keeps accurate records.
- \_\_\_\_\_ Speaks and writes acceptably.
- \_\_\_\_\_ Plans well in advance.
- \_\_\_\_\_ Is progressive in attitude and action.

\*Comments:

\_\_\_\_\_ **Total**

Personal and Professional Attributes

- \_\_\_\_\_ Displays good grooming.
- \_\_\_\_\_ Projects professional demeanor.
- \_\_\_\_\_ Participates in professional activities such as association activities.

\*Comments:

\_\_\_\_\_ **Total**

Fiscal Management

- \_\_\_\_\_ Prepares a balanced budget.
- \_\_\_\_\_ Completes the year with a balanced budget.
- \_\_\_\_\_ Displays common sense and good judgment in business transactions.
- \_\_\_\_\_ Adequately supervises physical operations.

\*Comments:

\_\_\_\_\_ **Total**

Community and Public Relations

- \_\_\_\_\_ Represents the organization in a positive professional manner.
- \_\_\_\_\_ Actively promotes the organization to the public/media.
- \_\_\_\_\_ Maintains relationships with Local, State and Federal representatives.

\*Comments:

\_\_\_\_\_ **Total**

\_\_\_\_\_ **OVERALL SCORE**

Overall Comments:

Date: \_\_\_\_\_

Commissioner \_\_\_\_\_

**Administrator Self Evaluation**

**1. Since the last evaluation what are some of your accomplishment:**

**2. What areas could be improved upon or expanded to better fulfill the responsibilities and duties of the County Administrator position:**

**3. Are there any areas within your current job description which need to be added, deleted or amended:**

**4. What are several goals you are pursuing for the following year? (Objective goals):**

**5. What areas do you feel you need improvement in to be a more effective County Administrator:**

1702

## Menominee County, Michigan Position Description

**Title:** Staff Cartographer/Tax Bill Coordinator  
**Department:** Equalization  
**Date:** October 2000

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### **Purpose of Position**

The purpose of this position is to compile and process land information for the production of assessment and tax rolls and tax bills, to map County property descriptions and to maintain and updates assessment and tax roll information and special assessments. The work is performed under the direction of the Equalization Director and Deputy Director.

### **Essential Duties and Responsibilities**

**The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.**

- Compiles and processes land information for assessment and tax rolls and tax bills; verifies legal descriptions with deed transfers and rewrites legal descriptions for splits and combinations; interprets deed language and determines legality of transfers and homestead with regard to taxable value. Enters address and value changes changes.
- Gathers, records, analyzes and maintains a variety of information, files and databases including selling prices and building costs for use in making appraisals; corrects and updates file property information; calculates ratios of selling prices to equalization values for County sales studies. Files state mandates and assessment change records.
- Responds to requests for information regarding all aspects of the tax roll; provides technical assistance to attorneys, insurance companies and the public. Researches deed titles for courthouse departments and the public. Explains procedures.
- Conducts field and office appraisals of residential, commercial/industrial and agricultural properties.
- Prepares appraisal cards of residential property sold for assessment rolls, increases, decreases and for county and state equalization.
- Draws new legal descriptions on existing county maps according to descriptions.
- Checks assessment rolls for accuracy before tax bills and assessment change notices are printed.
- Opens and distributes department mail; orders office supplies, etc.
- Performs other related functions as assigned or required.

## **Minimum Training and Experience Required to Perform Essential Job Functions**

High school diploma or equivalent with vocational/technical training in Assessment or a related field with one year of related experience or any combination of education and experience that provides equivalent knowledge, skills and abilities. Position requires possession of a valid Michigan driver's license.

## **Physical and Mental Abilities Required to Perform Essential Job Functions**

### **Language Ability and Interpersonal Communication**

- Requires the ability to perform basic level of data analysis including the ability to review, classify, categorize, prioritize and/or reference data, statutes and/or guidelines and/or group, rank, investigate and diagnose. Requires discretion in determining and referencing such to established standards to recognize interactive effects and relationships.
- Requires the ability to provide guidance, assistance and/or interpretation to others, such as co-workers and the public, on how to apply policies, procedures and standards to specific situations.
- Requires the ability to utilize a variety of reference, descriptive and/or advisory data and information such as deeds, invoices, surveys, policy and land tract manuals, maps, policies, procedures, guidelines and non-routine correspondence.
- Requires the ability to communicate orally and in writing with the Director and Deputy Director, attorneys, courthouse personnel, other agencies, landowners, customers and the public.

### **Mathematical Ability**

- Requires the ability to perform addition, subtraction, multiplication and division; and to calculate percentages and decimals; ability to utilize basic algebra, geometry and statistics.

### **Physical Requirements**

- Requires the ability to operate, calibrate, tune and synchronize, and perform complex rapid adjustment on equipment, machinery and tools such as a computer and other office machines, vehicles, drafting instruments and/or related materials used in performing essential functions.
- Ability to coordinate eyes, hands, feet and limbs in performing skilled movements such as rapid keyboard use.
- Tasks involve the ability to exert light physical effort in sedentary to light work, but which may involve some lifting, carrying, pushing and pulling of objects weighing five to ten pounds.
- Requires the ability to recognize and identify similarities or differences between characteristics of colors, shapes and sounds associated with job-related objects, materials and tasks.

### **Environmental Adaptability**

- Ability to work under safe and comfortable conditions where exposure to environmental factors is minimal and poses a very limited risk of injury.

Menominee County, Michigan is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.

Employee's Signature

Supervisor's Signature

Date

Date

## Menominee County, Michigan Position Description

**Title:** Staff Appraiser  
**Department:** Equalization  
**Date:** June 2001

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### Purpose of Position

The purpose of this position is to perform a wide variety of property appraisals, to assist local assessors and prepare accurate assessment rolls, and to review the work of other staff. The work is performed under the direction of the Equalization Director.

### Essential Duties and Responsibilities

The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.

- Reviews and tracks a variety of documents and correspondence. Tracks deed transfers and splits. Reviews rolls and building permits.
- Verifies descriptions on deeds with tax rolls.
- Provides technical support to customers and other departments. Responds to requests for information regarding taxes.
- Conducts field appraisals for tax purposes.
- Calculates sales and makes appraisals in all classes throughout the County.
- Prepares, submits and maintains records and reports for County units and State Tax Commission.
- Attends a variety of meetings and classes pertaining to State Tax methods.
- Assists local supervisors and assessors with State's regulations, procedures and equalized valuation.
- Assists the Treasurer's department with Tax Bill, <sup>millage</sup> ~~mileage~~ rate and computer program.
- Assists Register of Deeds department with legal descriptions.
- Performs other related functions as assigned or required.

### Minimum Training and Experience Required to Perform Essential Job Functions

High school diploma or equivalent with Level II State of Michigan Assessor Certification and one year of assessment experience, or any combination of education and experience that provides

equivalent knowledge, skills and abilities.

## **Physical and Mental Abilities Required to Perform Essential Job Functions**

### **Language Ability and Interpersonal Communication**

- Requires the ability to perform basic level of data analysis including the ability to review, classify, categorize, prioritize and/or reference data, statutes and/or guidelines and/or group, rank, investigate and diagnose. Requires discretion in determining and referencing such to established standards to recognize interactive effects and relationships.
- Requires the ability to persuade, convince, influence, train and monitor, in favor of a desired outcome. Requires the ability to act as a lead person.
- Requires the ability to utilize a wide variety of reference, descriptive, advisory and/or design data and information such as deeds, bulletins, maps, invoices, surveys, reports, records, manuals, procedures and non-routine correspondence.
- Requires the ability to communicate orally and in writing with the Director and all department personnel, other County departments, taxpayers, customers and the public.

### **Mathematical Ability**

- Requires the ability to perform addition, subtraction, multiplication and division; and to calculate percentages and decimals.

### **Physical Requirements**

- Requires the ability to operate, calibrate, tune and synchronize, and perform complex rapid adjustment on equipment, machinery and tools such as a computer and other office machines and/or related materials used in performing essential functions.
- Ability to coordinate eyes, hands, feet and limbs in performing skilled movements such as rapid keyboard use.
- Tasks involve the ability to exert light physical effort in sedentary to light work, but which may involve some lifting, carrying, pushing and pulling of objects weighing five to ten pounds.
- Requires the ability to recognize and identify similarities or differences between characteristics of colors, shapes and sounds associated with job-related objects, materials and tasks.

### **Environmental Adaptability**

- Ability to work under safe and comfortable conditions where exposure to environmental factors is minimal and poses a very limited risk of injury.

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individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.

Employee's Signature

Supervisor's Signature

Date

Date



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

ANDY DILLON  
STATE TREASURER

September 4, 2012

James Furlong, Chair  
Menominee County Board of Commissioners  
839 10th Ave.  
Menominee, MI 49858

Dear Mr. Furlong:

The State Tax Commission would like to remind all counties that per MCL 211.10d (11), all counties must appoint an Equalization Director and that Equalization Director must be certified at the level required by the State Tax Commission. At this time, the State Equalized Value of Menominee County requires the expertise of an MAAO(3) certified Equalization Director, though other factors may reduce this level (see enclosed). Our records indicate that your Equalization Director is certified as an MAAO(3). Enclosed are the 2014 required county certification levels, as approved by the State Tax Commission at their August 28, 2012 meeting.

The Commission is concerned by a recent influx of questions and waiver requests by counties wishing to employ an under-certified Equalization Director. Also enclosed is a document outlining the basic requirements of Michigan counties in the equalization process. This is to better assist county officials in understanding the importance of county equalization and the employment of a properly certified Equalization Director.

If you have any questions regarding county certification matters, please feel free to contact me at 517-335-2532 or [tenbroek@michigan.gov](mailto:tenbroek@michigan.gov).

Sincerely,

A handwritten signature in black ink, appearing to read "K. Ten Broeke".

Kyle W. Ten Broeke, Analyst  
State Tax Commission

Enc

Cc: County Administrator  
Equalization Director

**STATE TAX COMMISSION  
REQUIRED COUNTY CERTIFICATION LEVELS**

Certification level requirements for **Counties** are as follows:

**MAAO Level (3):**

All local assessing units within a single county have a certification level requirement of MCAO

**OR**

The total combined state equalized value of the county is less than **\$1,923,000,000** AND the total combined state equalized value in the county of the commercial and industrial real and personal classifications, including utility and special acts properties, does not exceed 20 percent of **\$1,923,000,000** (or **\$385,000,000**).

**MMAO Level (4):**

The total combined state equalized value of the county is greater than **\$1,923,000,000**, or the total combined state equalized value in the county of the commercial and industrial real and personal classifications, including utility and special acts properties, exceeds 20 percent of **\$1,923,000,000** (or **\$385,000,000**).

The state equalized value of one large commercial or industrial property (major industrial facility, power plant, resort, etc.) or multiple like facilities (i.e. wind energy mills) that are located within the same county, may be subtracted from the total state equalized value used to calculate the level of certification required of the county equalization director. To qualify, the county must annually submit STC Form 4742 as well as documentation of a contract with an MMAO (4) assessing officer to appraise and assume appeal responsibilities of the affected parcel(s) to the State Tax Commission no later than October 31 of the year prior.

If an assessing unit enters into a contract with the county equalization director to assess one large commercial or industrial property, or multiple facilities (wind energy mills), that action will not reduce the level of certification required of the county equalization director. If an assessing unit extends into more than one county, the certification level of that assessing unit shall not be considered in establishing the certification level of a county unless more than 25 percent of the state equalized value of the assessing unit is located within that county.

The state equalized value requirements for counties shall be adjusted annually by the rate of increase in the statewide state equalized value as compiled by the Assessment and Certification Division of the Michigan Department of Treasury; the rate of increase used to adjust the 2014 tax year's certification levels was determined using the 2012 statewide state equalized value compared to the 2011 statewide state equalized value. When an equalization director is responsible for more than one county, or for one or more counties and one or more local assessment units located outside the county, the certification level required of the equalization director must be measured by using the combined state equalized value of all of the counties and local assessment units for which that individual is responsible.

**County certification levels were approved by the State Tax Commission on August 28, 2012 for use in the 2014 tax year.**

**State Tax Commission  
Requirements of the Equalization Director**

The Equalization process is vital to guaranteeing that properties are assessed at 50% of market value as is required by Article IX, Section 3 of the Michigan Constitution of 1963. County Equalization serves as a check on assessments determined at the local level, ensuring they are fair and equitable across the County.

The responsibilities of County Equalization rest primarily with each County's Board of Commissioners. Recognizing the technical and difficult nature of equalization duties, the State, through the General Property Tax Act, requires each County to employ a certified Equalization Director to assist and advise the Board in fulfilling their duties.

In addition to the general purpose of ensuring fair and equitable assessments, statutory requirements of County Equalization include the collection and analysis of sales data, providing assessment assistance to local units, and providing the State Tax Commission with annual reports.

The purpose of this document is to provide County officials with information regarding the statutory and State Tax Commission guidelines for County Equalization. The policies can be found in the General Property Tax Act of 1893, as amended and State Tax Commission rules and publications.

**BASIC REQUIREMENTS**

Each County must establish a Department of Equalization and appoint a Director of that department. R 209.41 (1), MCL 211.34 (3)

The Director of the Equalization Department is to be appointed by and serve the County Board of Commissioners. MCL 211.10d (11)

The Director of the Equalization Department must be certified by the State Tax Commission at the level required by the State Tax Commission. MCL 211.10d (11)

Two or more Counties may jointly establish a shared Equalization Department. Any joint Equalization Department must assist the Boards of Commissioners of each County in meeting the requirements of the General Property Tax Act and State Tax Commission rules and policy. MCL 211.34b

**ANNUAL DEADLINES**

By the third Monday in February, the Equalization Director must publish a statement showing the tentative recommended equalization ratios and estimated multipliers necessary to compute individual state equalized value of real and personal property for each classification in each local unit. MCL 211.34a (1)

By the **Wednesday following first Monday in April** or the tenth day after adjournment of the March Board of Review which ever occurs first the Equalization Director must receive the completed assessment roll from each local unit of government. MCL 211.30 (6)

By the **second Monday in April**, the Equalization Director must prepare a report that recommends the equalized value of each class of real and personal property for each local unit and present it to the County board of Commissioners. R 209.41 (6)

By the **third Monday in April**, the Equalization Director must file form L-4023, reporting the final recommended state equalized values for each class, with the State Tax Commission for each local unit. R 209.41 (6), MCL 211.150(4)

By the **first Monday in May**, Deadline to file official County Board of Commissioners report of County Equalization (L-4024) with the STC. R 209.52(5)

By the **first Monday in May**, the Equalization Director must compute these amounts and the current and immediately preceding year's taxable values for each classification of property that is for each unit of local government in the County. This must be filed with the State Tax Commission. R 209.5(2) MCL 211.34d (2)

By the **first Monday in June**, the Equalization Director must deliver the statement of the computations to the county treasurer. The county equalization director must also calculate the millage reduction fraction for each unit of local government in the county for the current year. MCL 211.34d (3)

By the **fourth Monday in June**, the Equalization Director must report all of the following to the State Tax Commission: MCL 211.27d

- (a) Total taxable value of all property in the county as of the fourth Monday in May.
- (b) Total taxable value for each classification of real and personal property.
- (c) Total taxable value of all property in the county that receives a principal residence exemption or qualified agricultural property exemption.
- (d) Total taxable value of all property in the county for which a principal residence exemption or a qualified agricultural property exemption has not been granted.

By **June 30**, the Equalization Director shall file an interim status report with the State Tax Commission. R 209.41 (4)

By **November 1**, the Equalization Director must deliver the year's sales studies to the State Tax Commission.

By **October 31<sup>st</sup>**, the Equalization Director submits apportionment (L-4402) to the STC. MCL 211.37 and 207.12

By **December 1**, the Equalization Director must report equalization studies to the assessors in each township and city.

By **December 31**, the Equalization Director shall prepare and submit one copy of the equalization study to the County Board of Commissions and another to the State Tax Commission. R 209.41  
(5)