

## Equalization Department

### Duties/Responsibilities

Our responsibility as equalization is to study all six (6) classes of real and personal property.

This Equalization study is done by either a sales analysis or an actual appraisal of property to compare the assessed value with the sale price paid for a property. The law requires the assessor to assess at 50% of the market value, and the study checks for discrepancies.

This does not mean that assessor's are required to assess at 50% of the price you might have paid for the property. It means the assessor is required to maintain a level of assessment of the total class of property in a particular unit of government at that 50% level. Based on the equalization study for that year.

If the assessor is not assessing at the proper level the equalization study will indicate a raise or lowering of the assessment. The result of the county study is found in the Tentative Ratio's.

The Equalization Department does the printing of the **change of assessment form, summer and winter tax bills** for most townships.

The Equalization Department also provides assistance to local assessors if requested.

The Montcalm County Equalization Department maintains the tax and assessment information provided on the County Information Web Site, [www.montcalm.org/taxweb](http://www.montcalm.org/taxweb)