

Equalization Department

Director: Randy Booth, MAAO

The Equalization Department was established in 1967 for the purpose of assisting the County Board of Commissioners with equalizing all real and personal property assessments within the county. In doing so, the department conducts annual sales and appraisal studies for all classes of taxable property in each of the 14 townships and 2 cities within the county for the purpose of determining the total true cash value of each and providing recommendations to the board of commissioners at their annual equalization session in April.

The department also provides assistance to local assessing officers with the discovery, listing and valuation of properties and maintenance of accurate property descriptions for tax purposes by providing technical support and education in these areas.