

Memorandum



To: Livingston County Board of Commissioners
From: Brendan Scheitz
Date: 04/01/2026
Re: 2026 Equalization Report

Equalization is an annual process that analyzes property sales across different classes to determine whether assessed values should increase or decrease, ensuring uniform and equitable assessments. The current cycle began in April 2025 and concludes with the 2026 Equalization.

Two types of studies are used to establish assessment ratios: sales ratio studies and appraisal studies. Sales ratio studies are typically applied to residential properties, where verified arm's length transactions, defined by the General Property Tax Act, are compared to assessed values to calculate ratios for the class.

Appraisal studies are used for classes with limited sales data, such as agricultural, commercial, and industrial properties. After confirming arm's length transactions, appraisals are conducted using current market data, and the resulting values are compared to assessed values to determine class ratios. Approximately 800 appraisals are completed annually.


Assessment ratios are determined based on the composition of property classes within each unit. Assessors apply any necessary value adjustments, ensuring that final ratios for each class fall within the required range of 49% to 50%. For the current year, all units met this standard.

The equalization process is a collaborative effort between the local unit assessors and equalization. We could not achieve this without a good working relationship. Their professionalism and great work ethic is commendable.

Attached you will find the 2026 Livingston County Equalization Report. This report consists of seven pages listing each local unit of government in Livingston County and its corresponding assessed and county equalized values. An additional page is included for information purposes showing the tentative taxable values for each municipality.

If you have any questions, please contact the Equalization Department.

Respectfully submitted,


Brendan Scheitz,

Livingston County Equalization Director