

Form 3689 L-4027i Interim Status Report and Plan of Study Activity Instructions

These instructions are intended for the excel version of this form. Submissions beginning in 2021 are to be made in the Michigan Equalization Gateway (MEG).

The L-4027i Interim Status Report is the county's equalization plan of study activity for the current year. It is completed by the County Equalization Director (CED) and due to the State Tax Commission by June 30 of each year (State Tax Commission Rule 209.41). The purpose of the L-4027i is to notify the State Tax Commission of the County's Equalization study plan. The Interim Status Report provides a baseline to monitor county progress and early detection of potential county equalization issues. The Interim Status Report, while due to the State Tax Commission on June 30, contains information pertaining to the planned status of the county study for the following dates: June 30, August 31, October 31, and December 31.

The data entered on page 1 is to reflect the equalization study as it will be when complete on December 31. The first section on Page 2 is to provide the actual status at the time the Interim Status Report is submitted. The following two sections on page 2 are to provide the planned status of the equalization study for these two dates: August 31 and October 31.

If, on August 31, October 31 or December 31, the actual progress of the study is **significantly** different than was initially reported, the CED shall submit an amended plan with an explanation as to why the county has amended the study plan.

The blank fields or fields with black text are the fields where you enter data. Please be careful - **the Excel file has not been protected**. Please note that if there are no parcels in a classification, no data entry is required.

If you find any problems with the formatting or have any suggestions please send an email to Equalization@michigan.gov.

INSTRUCTIONS FOR PAGE 1

This page is to reflect the December 31 County Equalization Study Plan. The fields with BLUE text contain data that is auto populated.

County # On the top of the page, row 3: Complete the field to the right of the box labeled County number with the 2-digit county number

County Name Row 3: Complete field to the right of the box labeled County Name

Study Year Row 3: Enter the Current Year in the box to the right of "Study Year" (Both Years default to the other pages)

Date Amended Row 2: Complete this field only when submitting an amended study plan.

Local Unit Enter the names of all local units (township or city).

Classification 100 = AGRICULTURAL

of Property 200 = COMMERCIAL

300 = INDUSTRIAL

400 = RESIDENTIAL

500 = TIMBER CUTOVER

600 = DEVELOPMENTAL PERSONAL PROPERTY

Study Type: Reference the Study Type Legend at the bottom of page 1 of the L-4027i worksheet to complete the study type column for each classification of property. (Note: S1 & S2 are no longer being used)

of Parcels in the Study* Enter the number of parcels that have been selected for the equalization study for each local unit, for each classification of property

of Parcels in the Class* Enter the total number of parcels for each local unit, for each classification of property

% Studied* No entry is required in this column. (This field auto calculates the results based on the data entered in the second and third columns for each classification.) The % studied should not exceed 100%

The parcels selected for inclusion in the study should be representative of the class and should therefore reflect a similar percentage of the assessed value in the class. Example: If you are studying 30 parcels in the commercial class and the 30 parcels represent 18% of the total parcels in that class, then those 30 parcels should also represent approximately 18% of the assessed value in that class. Cross sectional representation of each class is not always possible to achieve but is the theoretically ideal.

Rows 40-64 are Hidden

Only counties with more than 33 units (i.e. only Wayne and Oakland counties) will need to follow these instructions to unhide rows 40-64. All other counties have less than 34 units and can use the form with the additional rows hidden. To expand the number of rows in page 1, go to the far left column (row number column) and left click the mouse in row 39 (the row above the totals row 65), while keeping the mouse button depressed, drag to the totals row 65 and release, then right click the mouse and choose 'Unhide Rows'. To hide rows, left click at the first row you want to hide and drag to the last row you want to hide and release, right click and select 'Hide Rows'. Again, only Wayne and Oakland counties will have the need to do this. When using the hidden rows, page 1 of the worksheet will print on 2 pages. Both the primary page 1 and the continuation page 1 will indicate page 1 at the top right of the page.

INSTRUCTIONS FOR PAGE 2

Page 2 is to reflect the actual status on June 30, and the planned interim status of study for August 31 and October 31. The fields with BLUE text contain data that is auto populated.

- # of Parcels in the Study** Most of the time the column ‘# of parcels in the study’ will have the same number, by class, in all three rows: Parcel Selection, Field Work, and Appraisal Data Entry. However, in any class that contains both appraisal and sales studies the Field Work and Appraisal Data Entry rows may differ from the Parcel Selection row. This is because in jurisdictions with large sales data sets often times representative sample will be chosen for field work. For clarification look at the 400 class: L8 & 9, L18 & 19, L28 & 29. Because it is common in the residential class to have both appraisal and sales studies, the respective fields (L8 & 9, L18 & 19, L28 & 29) are not set to auto-calculate from page 1, i.e. they do not automatically have the same data as the Parcel Selection Field. To complete this form will require manually entering data into those fields (L8 & 9, L18 & 19, L28 & 29). If there will not be any residential appraisal studies an “NA” can be entered in the cells for field work and data entry.
- # of Parcels Completed** Parcel Selection: Enter the number of parcels that have been selected for inclusion in each class of the study as of each status date.
- Field Work: For each class indicate the number of the parcels inspected or estimated to be inspected as of each status date.
- Appraisal Data Entry: For each class indicate the number of parcels where the data has been entered into the Computer Assisted Mass Appraisal (CAMA) system as each status date.
- The number of parcels completed should not exceed the number of parcels in the study. If the % studied exceeds 100% you will need to correct the # of parcels in the study on page 1.**
- Sales Data Entry** In Column C, Rows 11, 21 & 31 indicate the **percent** of recorded deeds that have been processed as of each status date. Because deeds are usually processed based on date recorded, and not based on property class, the spreadsheet has been designed to carry forward the value entered into column C to the other classes.
- Land Value Study** Indicate the percent of the land value study to be completed as of each status date. Page 3 contains areas to add comments about the Land Value Study.
- ECF Study** Indicate the percent of the economic condition factor study to be completed as of each status date. Page 3 contains areas to add comments about the ECF Studies.

Personal Property

After entering the # of parcels completed for parcel selection in cell V7, enter the **percent** complete of the Personal Property Audit/Review as of each status date in cell U9

INSTRUCTIONS FOR PAGE 3

Page 3 is for overall comments and other relevant data for certification levels, staffing, CAMA, and contact information. The fields with BLUE text contain data that is auto populated.

Section 1

Enter comments for each classification in the applicable fields provided.

Personal Property:

Indicate if you believe that the Equalization Department has adequate procedures in place to review and equalize Personal Property as per current STC directives. If answered no, please provide comment.

Boundary Changes:

Indicate if there has been or you are aware of any boundary changes. If answered yes, provide comment.

Section 2

Certification – All fields are required (Note: if there are no comments or concerns this area may be left blank).

Section 3

Provide the requested information for the county's equalization department. Check one box to indicate original plan or amended plan. If an amended plan, indicate the reason for amendment. Enter the date, indicate level of certification, and name. The Printed Name of the Equalization Director is required, the signature of the Equalization Director is not required. Enter date plan will be submitted & certification level.

Local Unit	100				200				300				400				500				600				Personal Property				
	Study Type	# of parcels in study	# of parcels in class	% Studied	Study Type	# of parcels in study	# of parcels in class	% Studied	Study Type	# of parcels in study	# of parcels in class	% Studied	Study Type	# of parcels in study	# of parcels in class	% Studied	Study Type	# of parcels in study	# of parcels in class	% Studied	Study Type	# of parcels in study	# of parcels in class	% Studied	Study Type	# of parcels in study	# of parcels in class	% Studied	
UNIT A TOWNSHIP	AC	14	130	11%	AS	11	32	34%	AS	9	9	100%	SS	35	1,176	3%	NC				NC				NC	RV	9	38	24%
UNIT B TOWNSHIP	AC	14	120	12%	AS	9	45	20%	AS	7	11	64%	AS	35	901	4%	NC				NC				NC	RV	15	81	19%
UNIT C TOWNSHIP	AC	6	6	100%	AS	15	79	19%	AS	4	4	100%	SS	53	750	7%	NC				NC	AS	10	20	50%	RV	15	129	12%
UNIT D TOWNSHIP	NC			NC	AS	9	9	100%	NC			NC	SS	64	1,635	4%	NC				NC				NC	RV	11	47	23%
UNIT E TOWNSHIP	AC	17	158	11%	AS	12	67	18%	NC			NC	SS	53	1,216	4%	NC				NC				NC	RV	15	96	16%
UNIT F TOWNSHIP	AC	10	35	29%	AS	12	39	31%	NC			NC	SS	176	3,430	5%	NC				NC				NC	RV	12	90	13%
UNIT G TOWNSHIP	NC			NC	AS	14	185	8%	AS	12	44	27%	SS	236	5,320	4%	AS	4	15	27%	NC				NC	RV	20	243	8%
UNIT H TOWNSHIP	AC	10	57	18%	AS	14	21	67%	NC			NC	SS	35	1,862	2%	NC				NC				NC	RV	10	37	27%
UNIT I TOWNSHIP	NC			NC	AS	9	47	19%	NC			NC	SS	221	3,517	6%	NC				NC				NC	RV	10	63	16%
UNIT J TOWNSHIP	NC			NC	AS	38	445	9%	AS	13	77	17%	SS	306	6,904	4%	NC				NC				NC	RV	44	874	5%
UNIT K TOWNSHIP	NC			NC	AS	18	167	11%	AS	16	78	21%	SS	162	3,703	4%	NC				NC	AS	5	15	33%	RV	21	183	11%
UNIT L TOWNSHIP	AC	15	140	11%	AS	7	13	54%	AS	11	15	73%	SS	25	669	4%	NC				NC				NC	RV	13	48	27%
UNIT M TOWNSHIP	AC	34	370	9%	AS	10	35	29%	AS	7	15	47%	SS	26	1,039	3%	NC				NC				NC	RV	15	74	20%
UNIT N TOWNSHIP	AC	14	53	26%	AS	34	372	9%	AS	9	24	38%	SS	324	5,646	6%	NC				NC				NC	RV	35	483	7%
UNIT O TOWNSHIP	AC	13	67	19%	AS	8	23	35%	NC			NC	SS	73	1,182	6%	NC				NC				NC	RV	11	54	20%
UNIT P TOWNSHIP	AC	28	329	9%	AS	14	77	18%	AS	9	12	75%	SS	51	1,112	5%	NC				NC				NC	RV	17	119	14%
UNIT Q CITY	AC	2	2	100%	AS	16	88	18%	AS	6	16	38%	SS	99	1,370	7%	AS	3	3	100%	NC				NC	RV	21	142	15%
UNIT R CITY	NC			NC	AS	19	155	12%	AS	12	25	48%	SS	80	1,191	7%	NC				NC				NC	RV	27	239	11%
UNIT S CITY	NC			NC	AS	14	93	15%	AS	2	2	100%	SS	140	1,612	9%	NC				NC				NC	RV	16	200	8%
UNIT T CITY	NC			NC	SS	60	1,087	6%	AS	19	200	10%	SS	664	12,454	5%	NC				NC				NC	RV	80	1205	7%
UNIT U CITY	NC			NC	AS	19	102	19%	AS	5	13	38%	SS	124	1,291	10%	NC				NC				NC	RV	20	223	9%
UNIT V CITY	NC			NC	AS	28	381	7%	AS	13	131	10%	AS	125	4,021	3%	NC				NC				NC	RV	32	310	10%
UNIT W CITY	NC			NC	AS	53	632	8%	AS	14	135	10%	SS	749	9,518	8%	NC				NC				NC	RV	60	947	6%
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Actual Status as of June 30th	100			200			300			400			500			600			Personal Property		
	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete
Parcel Selection	177	177	100%	443	443	100%	168	168	100%	3,856	3,856	100%	7	7	100%	15	15	100%	529	529	100%
Field Work	177	100	56%	443	200	45%	168	75	45%	160	100	63%	7	7	100%	15	15	100%	Audit/Review % Complete		
Appraisal Data Entry	177	50	28%	443	100	23%	168	25	15%	160	50	31%	7	7	100%	15	15	100%	25%		
Other Categories	% Complete			% Complete			% Complete			% Complete			% Complete			% Complete			N/A		
Sales Data Entry	100%			100%			100%			100%			100%			100%					
Land Value Study	25%			25%			25%			25%			50%			50%					
ECF Study	25%			25%			25%			25%			50%			50%					

Planned Interim Status of Study August 31st	100			200			300			400			500			600			Personal Property		
	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete
Parcel Selection	177	177	100%	443	443	100%	168	168	100%	3,856	3,856	100%	7	7	100%	15	15	100%	529	529	100%
Field Work	177	177	100%	443	443	100%	168	168	100%	160	160	100%	7	7	100%	15	15	100%	Audit/Review % Complete		
Appraisal Data Entry	177	100	56%	443	200	45%	168	50	30%	160	100	63%	7	7	100%	15	15	100%	50%		
Other Categories	% Complete			% Complete			% Complete			% Complete			% Complete			% Complete			N/A		
Sales Data Entry	100%			100%			100%			100%			100%			100%					
Land Value Study	50%			50%			50%			50%			100%			75%					
ECF Study	50%			50%			50%			50%			100%			75%					

Planned Interim Status of Study October 31st	100			200			300			400			500			600			Personal Property		
	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete	# of parcels in study	# of parcels completed	% Complete
Parcel Selection	177	177	100%	443	443	100%	168	168	100%	3,856	3,856	100%	7	7	100%	15	15	100%	529	529	100%
Field Work	177	177	100%	443	443	100%	168	168	100%	160	160	100%	7	7	100%	15	15	100%	Audit/Review % Complete		
Appraisal Data Entry	177	177	100%	443	443	100%	168	168	100%	160	160	100%	7	7	100%	15	15	100%	100%		
Other Categories	% Complete			% Complete			% Complete			% Complete			% Complete			% Complete			N/A		
Sales Data Entry	100%			100%			100%			100%			100%			100%					
Land Value Study	100%			100%			50%			100%			100%			100%					
ECF Study	100%			100%			50%			100%			100%			100%					

Section 1 - Land Value and ECF Study: Enter comments for each classification in the applicable fields provided below.

Real Property Classification	Land Value Study Comments	ECF Study Comments
100	Reviewing all vacant sales for this cycle and will continue to monitor for new vacant sales within the County and neighboring Counties.	Minimal new sales this cycle but so far indication is supportive of current valuations or modest increases.
200	Any new vacant land sales are being analyzed along with indication from land residuals from improved sales	Mixed-bag of new sales so far this cycle; mostly indicating support of the current valuations or modest increases.
300	Any new vacant land sales are being analyzed along with indication from land residuals from improved sales	Minimal new sales this cycle but so far indication is supportive of current valuations or modest increases.
400	Analyzing new vacant sales where available; will also consider indicated land residual values as needed	Residential continues to show strong growth and a resurgence of improved sales.
500	Analyzing new vacant sales where available	Minimal new sales this cycle
600	Analyzing new vacant sales where available	Minimal new sales this cycle

Additional Overall Comment for Current Year Land Value and ECF Study Status at Large: Participating in parcel repository and inter county data sharing.

Does the County Equalization Department have adequate procedures in place to identify, inventory, conduct audits or record verifications of personal property; monitor local unit compliance with current directives in the handling of personal property; and result in a realistic estimated TCV projection for all non-exempt Personal Property where situs is within the county? Yes No **Comments:** Record verification of Personal Property has been incorporated into our annual audit cycle for over 2 years now. We audit 4 units per year on a rotating basis.

Boundary Changes - Have there been or are you aware of any boundary changes, new cities, annexations new or in progress? Yes No **Comments:** Township and City are having annexation discussion this past year which we continue to monitor.

Section 2 - CED Certification Level Required - No. of Study's Required - Equalization Director - Current Staffing Level Status - Computer Assisted Mass Appraisal Software - GIS Capabilities

See the current approved STC required county certification levels for the complete requirements and possible exceptions

The Total Number Of			Equalization Director Status				Current Staffing Level Status Enter the # of Persons (including Director) in Each of the 5 Category Fields Below						CAMA - GIS Status		
Local Units	Parcels	Studies Required	Position	Assessment Field	Required	Held	MCAO 2	MAAO 3	MMAO 4	Clerical	Other	Total # Staff	Software	SQL Version	GIS
23	83,969	79	8	25	MMAO	MMAO	1	5	1	1	10	18	BS&A	2016	YES

CED Current Certification Requirements and Staffing Level Comments or Concerns: The Equalization Department continues to work on restructuring staff to better meet increasing demand. As of June 30, there will be at least 2 additional positions that the Department is currently in the process of filling.

Section 3 - Contact Information, Plan, Name, Date and Certification: Enter the applicable information in the fields provided below.

Office Hours	Address	Phone Number	Email Address	Comments
Monday - Friday 8am-5pm	173 Anywhere St Your Town, MI 99999	555-555-5555	equalization@co.mycounty.mi.us	

Amended Plan: Reason for Amendment: _____
 Original Plan: L-4027i Certification: _____

Director of Record: _____ 30-Jun-20 _____ Certification Level: MMAO
 Print Name - Equalization Director Date