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# Nuts & Bolts of Tax Administration

## Michigan

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Karen Coffman, Jackson County Treasurer  
NACCTFO JULY 2024

# State of Michigan - Governance

In the State of Michigan, the responsibilities and duties of County Treasurers are governed by several laws, including:

**Constitution of the United States of America** <adhering to the constitutional principles, perform duties with honesty and integrity>

**Michigan Constitution** - Provides the framework for the role and responsibilities of county officials, including Treasurers.

**General Property Tax Act (Public Act 206 of 1893)** - Governs the assessment, levy, collection, and administration of property taxes, a primary responsibility of county treasurers. <Tax Administration & Collection>

**Public Act 123 of 1999** - Amends the General Property Tax Act to address tax foreclosure procedures and timelines. <Delinquent taxes>

**Revised Municipal Finance Act (Public Act 34 of 2001)** - Outlines the financial management and investment responsibilities of local government officials, including county treasurers. <Investing public monies>

**Uniform Budgeting and Accounting Act (Public Act 2 of 1968)** - Establishes guidelines for budgeting and accounting practices for local units of government. <Cash management, internal controls>

**Public Act 20 of 1943** - known as the Investment of Surplus Funds of Political Subdivisions Act, is a critical piece of legislation providing a framework for investing public funds. It ensures the compliance, safety, liquidity and reasonable return on investments. <Safeguarding and investing public funds>

**These laws ensure that county treasurers operate within a structured legal framework, maintaining transparency and accountability in the management of public funds.**

# Proposal A is a constitutional amendment passed by Michigan voters in 1994.

## It limits the growth in property taxes to the rate of inflation or 5%, whichever is less, but only until ownership of the property is transferred.

## Proposal A established "Taxable Value" as the basis for the calculation of property taxes. It also included a cap on increases in taxable value for property tax purposes.

### Understanding Proposal A – 2024

#### Proposal A

On March 15, 1994, Michigan voters approved the constitutional amendment known as Proposal A. Proposal A was designed to limit the growth in property taxes by the Inflation Rate Multiplier (IRM) until ownership in the property was transferred.

#### How It Works

Prior to Proposal A, property taxes were based upon State Equalized Value (SEV). SEV is defined as 50% of the property's true cash value. With the implementation of Proposal A, property taxes are now based upon Taxable Value instead of the SEV.

Each year, the Assessing Office must calculate the SEV for every property based upon the time frame as outlined by the State Tax Commission. A property's taxable status is determined as of December 31, which is called Tax Day. Additionally, each property has a Capped Value. Capped Value is calculated by multiplying the prior year's Taxable Value, with adjustments for additions and losses, by the Inflation Rate Multiplier as calculated by the State Tax Commission and cannot increase by more than 5%. For 2024, the IRM has been calculated by the State Tax Commission at 1.05.

Taxable Value (TV), upon which property taxes are based, is defined as the lower of State Equalized Value or Capped Value. Generally speaking, this means that unless the current year SEV is less than the previous year Taxable Value multiplied by the IRM, the current year's Taxable Value will increase by 5.0%.

#### CAPPED VALUE FORMULA

SEV = 50% of True Cash Value

Capped Value Formula:

Last year's value – Losses x IRM \* + Additions

Taxable Value:

The lesser of State Equalized Value (SEV) or Capped Value unless there is a transfer of ownership.

\*Percent of change in the rate of inflation or 5%, whichever is less, expressed as a multiplier

#### The Equalization Timetable

The State Tax Commission has required the use of a 24-month sales cycle to determine values for the 2024 assessment year. For 2024 assessments, the 24-month sales cycle begins April 1, 2021 and ends March 31, 2023.

#### Actual Sale Price is not True Cash Value

The law defines True Cash Value as the usual selling price of a property. The Legislature and the Courts have very clearly stated that the actual selling price of a property is not a controlling factor in the True Cash Value or State Equalized Value as calculated by the Assessor. For this reason, when analyzing sales for the purpose of determining assessment changes, the Assessing Office will review all sales but exclude non-representative sales (such as foreclosure sales) from the assessment analysis.

#### Foreclosure Sales

Inherent in the definition of usual selling price is the assumption that the sale does not involve any element of distress from either party. The State Tax Commission has issued guidelines concerning foreclosure sales and, generally speaking, these guidelines preclude the Assessor from considering foreclosure sales when calculating values for assessment purposes. For this reason, all distressed sales such as sales involving mortgage foreclosure or sales involving transfers to or from relocation companies, are generally not considered as typical sales in the valuation of property for assessment purposes nor are they reliable indicators of value when making market comparisons for current assessed values or appeals.

#### Transfers of Ownerships and Uncapping of Assessments

According to Proposal A, when a property (or interest in a property) is transferred, the following year's SEV becomes that year's Taxable Value. In other words, if you purchased a property in 2023, the Taxable Value for 2024 will be the same as the 2024 SEV. The Taxable Value will then be "capped" again in the second year following the transfer of ownership. It is the responsibility of the buyer in a transfer to file a Property Transfer Affidavit with the Assessor's Office within 45 days of the transfer. Failure to file a Property Transfer Affidavit can result in a penalty of \$5 per day for each day after the 45-day period with a maximum penalty of \$200. Again, it is important to note that a property does not uncapp to the selling/purchase price but to the SEV in the year following the transfer of ownership.

#### Principal Residence Exemption

If you own and occupy your home as your principal residence, it may be exempt from a portion of local school operating taxes. You may check your percentage of principal residence exemption on your "Notice of Assessment".

If the percentage exempt as "Principal Residence" is 0% on your assessment notice and you wish to claim an exemption for the

current year, a Principal Residence Exemption Affidavit (must be completed and filed with the Assessor's Office prior to June 1). Furthermore, if you currently have a Principal Residence on your property and you no longer own and occupy the property as your primary residence, you must rescind the Principal Residence Exemption with the Assessor's Office.

**If an owner is eligible for and claims an exemption for the current principal residence, that owner may retain an exemption for not more than 3 tax years on property previously exempt as his or her principal residence if the property is:**

- ❖ Not occupied
- ❖ For sale
- ❖ Not leased
- ❖ Not used for any business or commercial purposes

If all of these conditions apply, a conditional rescission may be filed with the City Assessor on or before June 1. An owner who files a conditional rescission shall annually verify to the Assessor on or before December 31 that the property for which the principal residence exemption is retained is not occupied, is for sale, is not leased, and is not used for any business or commercial purpose.

#### What can I do if I don't agree with the new assessment?

Your first step should be to contact the Assessor's Office with any questions you may have. Because your SEV (State Equalized Value) is still required by Michigan Constitution to be at 50% of market value, your neighborhood may experience adjustments from year to year. Any basis for appeal should be based upon an estimate of current market value lower than that indicated by your SEV. You may request a copy of your record appraisal card (at no charge) to review the property characteristics upon which your SEV is based. Resident and Non-resident taxpayers may protest their real and/or personal property assessed valuation in person before the Board of Review by appointment or by signed letter without the necessity of a personal appearance by the taxpayer or his or her agent. Appeals to be heard by appointment can be scheduled with the local assessor.

Protests of real and/or personal property assessed valuation should provide appropriate support for a particular position, such as sales of similar homes in the neighborhood, a market appraisal, support for poverty exemption, receipts or invoices for recent reconstruction activity, photographs of property damage or deterioration, etc. It is encouraged that protests be accompanied by a completed Board of Review petition (Form 618) which is available at [www.michigan.gov/treasury](http://www.michigan.gov/treasury).

The Board of Review will make an independent determination of valuation and/or poverty exemption and notification of the decision will be sent to the petitioner. Except for commercial, industrial and utility property, protest at the Board of Review is necessary to protect your right to further appeal to the Michigan Tax Tribunal for valuation and exemption appeals. If you disagree with the decision of the Board of Review your next avenue for appeal is with the Michigan Tax Tribunal. A letter of protest must be filed with the Michigan Tax Tribunal prior to July 31. Once the Tax Tribunal has received your letter appeal they will assign a docket number and you will receive a petition to complete. The cover letter will state that the petition must be completed and returned by a certain date. Once your petition is received by the Tax Tribunal, they will forward a copy of your petition along with a respondent answer form to the Assessor. Unfortunately, scheduling of the hearing usually takes some time. Any time after a docket number has been assigned, the property owner and Assessor may stipulate to a value, subject to concurrence of the Tax Tribunal.

#### Statutory Deadlines for the March Board of Review and Michigan Tax Tribunal

*February 20* – Deadline for taxpayer filing of affidavit (Form 5076) claiming exemption of personal property taxes for property with a true cash value less than \$180,000. Also, deadline for taxpayer filing of personal property statement with the Assessor.  
*March 4* – 2024 assessment roll shall be completed and certified by the Assessor. No changes to the assessment roll can be made by the Assessor after this date.  
*March 11* – First day of the Board of Review. No changes can be made to the assessment roll after it has been certified by the Board of Review.  
*May 31* – Deadline for commercial and industrial property owners to appeal 2024 assessments to the Michigan Tax Tribunal.  
*July 31* – Deadline for residential property owners to appeal 2024 Board of Review decisions to the Michigan Tax Tribunal.

## BY LAW::



- **Elections Commission**
- **Plat Board**
- **Apportionment Board**
- **Delinquent Tax Revolving Fund**

## BY APPOINTMENT::



- Building Authority
- Hospital Finance Authority
- Land Bank Authority
- Administrator of Retirees Health Insurance Fund

## OPPORTUNITIES::



- Collaboration with local treasurers
- Collaboration with local assessors
- Financial Literacy & Education
- Tax Services

## RESPONSIBILITIES::



- Property Tax Collection & Administration
- Investments
- Dog Licensing
- Passports

# County Treasurer - Statutory Responsibilities

## ❖ **Property Tax Administration & Collection**

- Tax Billing and Collection - The County Treasurer is responsible for collecting property taxes from residents and businesses within the county. This includes billing, receiving payments, and maintaining accurate records of all tax transactions.
- Delinquent Tax Collection - Manage delinquent property taxes by sending notices, setting up payment plans, and if necessary, initiating foreclosure processes for properties with unpaid taxes. Handling delinquent property taxes is a significant duty.

## ❖ **Financial Management**

- Custodial duties - The Treasurer acts as the custodian of all county funds, ensuring that they are securely managed and accounted for.
- Oversee the county's bank accounts, manage cash flow, and safely and prudently investing idle funds to generate interest income. Ensure funds are available to meet county obligations.
- Disbursement of Funds - The Treasurer is responsible for disbursing county funds, process payments for county expenses, including payroll, vendor payments, other financial obligations and operational costs of the county.

## ❖ **Reporting and Transparency**

- Financial Reporting - Prepare and present regular financial reports to the County Board of Commissioners and the public. These reports include detailed information on the county's financial status, budget performance, and investment activities. These reports help in budget planning and ensure transparency in the county's financial operations.
- Audit and Compliance - Ensure that all financial practices comply with state and local laws. Work with auditors during annual audits to verify the accuracy and integrity of financial records.

# County Treasurer - Responsibilities

## ❖ **Public Assistance Programs & Education**

- Taxpayer Assistance - Provide information and assistance to property owners regarding tax bills, payment options, and delinquency issues. Help taxpayers understand their obligations and available relief programs.
- Administer Relief Programs - Implement and manage programs designed to provide financial assistance to eligible residents, such as tax deferment or reduction programs for seniors, veterans, and low-income individuals.

## ❖ **Collaboration with Other Departments**

- The Treasurer often works closely with other county departments and officials, including the County Board of Commissioners, the County Clerk, and the County Auditor, to ensure the efficient and effective management of county finances.

## ❖ **Record Keeping and Data Management**

- Maintain Records - Keep comprehensive and up-to-date records of all financial transactions, tax collections, investments, and disbursements.
- Ensuring compliance with state and local laws regarding financial management and maintaining comprehensive records of all financial transactions is a critical aspect of the Treasurer's duties.
- Data Integrity - Ensure the accuracy and security of financial data through robust data management practices and systems.

## ❖ **Legal and Regulatory Duties**

- Compliance - Adhere to all state and local regulations governing financial management and property tax administration.
- Policy Implementation - Implement policies set by the County Board of Commissioners regarding financial management and tax collection.

# County Treasurer - Responsibilities

- **These duties make the County Treasurer a vital part of county government, ensuring that public funds are handled responsibly and transparently, and that taxpayers receive necessary services and information.**
- **County Treasurer's play a vital role in maintaining the financial health and stability of the county, ensuring that funds are properly managed, and that financial transactions are conducted transparently and efficiently.**
- **By handling these essential functions, the County Treasurer's office ensures the financial stability and operational efficiency of the county, which in turn is essential in facilitating public trust and effective governance.**

# County Treasurer - Environment / Challenges ?

**Tax Collection and Delinquencies** - Ensuring timely collection of property taxes and managing delinquent accounts can be complex, especially during economic downturns.

**Foreclosures** - Handling the foreclosure process for tax-delinquent properties involves legal complexities, managing auctions, and ensuring fair treatment of property owners.

**Investment Management** - Making sound investment decisions to manage county funds effectively while adhering to regulations and ensuring financial stability.

**Regulatory Compliance** - Keeping up with changes in state and federal financial regulations requires continuous learning and adaptation.

**Technology Integration** - Implementing and maintaining modern financial systems to streamline operations and improve transparency.

**Public Communication** - Effectively communicating with the public about tax policies, deadlines, and assistance programs, and addressing concerns or disputes.

**Resource Constraints** - Operating within budgetary constraints while ensuring adequate staffing and resources to perform duties efficiently.

**Economic Fluctuations** - Managing the impact of economic changes on property values, tax revenues, and foreclosure rates.

**These challenges require County Treasurers to have strong financial acumen, legal knowledge, and effective communication skills to navigate their responsibilities successfully.**



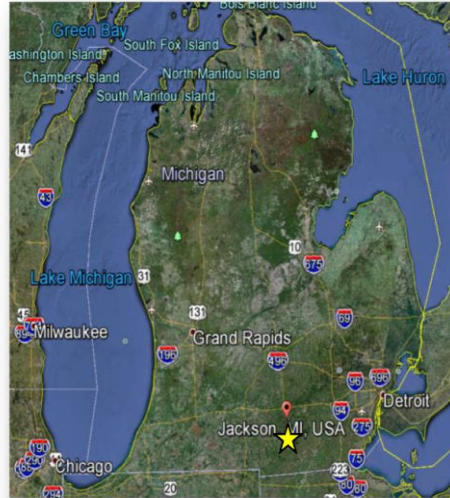
~~ **Established in 1832**, Jackson County is named after President Andrew Jackson. The city of Jackson, the county seat, is known for its role in the early automobile industry and as a major railroad hub.

~~ The county covers an area of approximately **723 square miles**, characterized by a mix of urban, suburban, and rural landscapes. It includes numerous lakes and parks, offering outdoor recreational opportunities.

~~ Our County consists of **160,000 citizens**, **19 townships**, **7 Villages**, and the **State of Michigan designated the City of Jackson as a "Cool City."**

~~ Historically industrial, Jackson County has diversified its economy, including manufacturing, healthcare, retail, and education sectors. The county is home to various businesses and institutions, such as the Jackson College.

# Jackson County, Michigan



Jackson County, Michigan

~~ We have 16 public and 16 private parochial schools, along with Jackson College, Baker College, Spring Arbor University, and Siena Heights University. In addition, there are over 250 churches, over 500 holes of golf, of which several are nationally ranked courses. We have 188 lakes, 27 public parks, an International Speedway, a symphony orchestra, a County managed Regional Airport, and a State ranked environmental center.

~~ Major highways, including I-94 and US-127, run through the county, providing convenient access to other parts of Michigan and beyond. The Amtrak train service also connects Jackson to other cities.



# STATEWIDE CENSUS DATA Michigan

Patrick Schaefer, Policy Analyst | March 2024

## KEY METRICS

10,057,921  
total population

\$68,505  
median household income

1,786,825 | 18%  
age 65+

39.9  
median age

13%  
poverty rate

552,803 | 6%  
under age 5

## POVERTY RATE FOR



Families with children:  
15%



Children under age 18:  
18%



Single parent (female) family:  
36%

## MEDIAN WAGE

\$62,787

for men

\$48,970

for women

Female-to-male earnings ratio: 78%  
(Women earn 78¢ for every dollar men earn.)

## ANNUAL HOUSEHOLD INCOME

17% Under \$25,000

38% \$25,000 - \$74,999

46% \$75,000 or more

## RACE/ETHNICITY

White 7,394,140 (74%)

Black or African American 1,346,918 (13%)

Hispanic or Latino 550,427 (6%)

Asian 325,464 (3%)

American Indian and Alaska Native 35,080 (<1%)

Native Hawaiian and Other Pacific Islander 2,472 (<1%)

Two or More Races 369,637 (4%)

## LANGUAGE SPOKEN

A language other than English spoken at home:

943,593 | 3%

Limited English proficiency (age 5+):

323,255 | 3%

Kamusta!

Habari!

Hola!

## TECHNOLOGY

3,744,995 | 93%  
Households with a computer

3,520,966 | 88%  
Households with broadband internet subscription

Source: All data from American Community Survey, 2022 5-Year Data Profiles

Note: Percentage totals may not equal 100% due to rounding



# SPOTLIGHT ON YOUR COUNTY Jackson County

Patrick Schaefer, Policy Analyst | April 2024

## KEY METRICS

160,637  
total population

\$62,581  
median household income

29,241 | 18%  
age 65+

41.1  
median age

12%  
poverty rate

8,745 | 5%  
under age 5

## POVERTY RATE FOR



Families with children:  
15%



Children under age 18:  
17%



Single parent (female) family:  
36%

## MEDIAN WAGE

\$57,905

for men

\$46,723

for women

Female-to-male earnings ratio: 81%  
(Women earn 81¢ for every dollar men earn.)

## ANNUAL HOUSEHOLD INCOME

17% Under \$25,000

42% \$25,000 - \$74,999

41% \$75,000 or more

## RACE/ETHNICITY

White 133,342 (83%)

Black or African American 12,501 (8%)

Hispanic or Latino 6,116 (4%)

Asian 1,280 (1%)

American Indian and Alaska Native 332 (<1%)

Native Hawaiian and Other Pacific Islander 20 (<1%)

Two or More Races 6,762 (4%)

## LANGUAGE SPOKEN

A language other than English spoken at home:

4,876 | 3%

Limited English proficiency (age 5+):

1,311 | 1%

Kamusta!

Habari!

Hola!

## TECHNOLOGY

57,342 | 92%  
Households with a computer

54,919 | 89%  
Households with broadband internet subscription

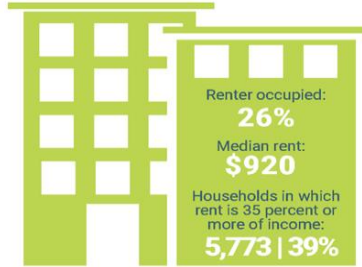
Source: All data from American Community Survey, 2022 5-Year Data Profiles

Note: Percentage totals may not equal 100% due to rounding

## EDUCATIONAL ATTAINMENT AGE 25+

Less than ninth grade	1,991	2%
Some high school, no diploma	6,969	6%
High school diploma or equivalent	39,774	36%
Some college, no degree	26,420	24%
Associate degree	11,769	11%
Bachelor's degree	16,714	15%
Graduate or professional degree	8,495	8%

## HOUSING



## DISABILITY STATUS



**2,023 | 6%**  
children under age 18 with disability



**11,338 | 13%**  
18-64 years old with disability



**9,353 | 33%**  
65 years old and over with disability

# Jackson County HOUSING Statistics

## HEALTH INSURANCE



Population with health insurance

Private: **103,343 | 68%**

Public: **65,828 | 43%**

Population with no health insurance

Total: **8,753 | 6%**

Children: **838 | 2%**

## COMMUTING TO WORK

Travel time to work: **23 minutes**



**81%**

Drove alone  
(car, truck or van)



**8%**

Carpooled



**0%**

Public  
transportation



**2%**

Walked



**1%**

Other means



**8%**

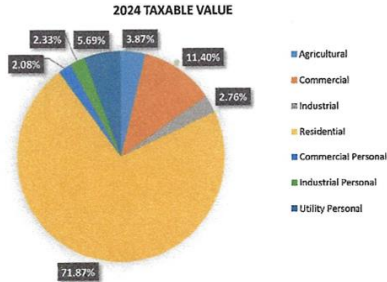
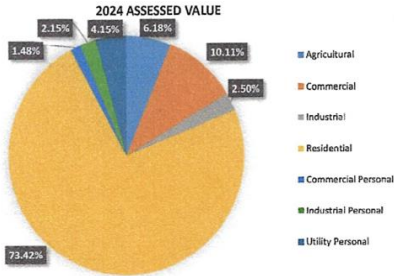
Worked at  
home

CONTRIBUTION OF ASSESSED & TAXABLE VALUE BY PROPERTY TYPE

2024 REAL EQUALIZED VALUE  
7,847,079,785 92.22%  
2024 PERSONAL EQUALIZED VALUE  
662,356,888 7.78%

2024 REAL TAXABLE VALUE  
5,472,059,398 89.90%  
2024 PERSONAL TAXABLE VALUE  
614,684,943 10.10%

CONTRIBUTION OF ASSESSED & TAXABLE VALUE BY PROPERTY CLASS

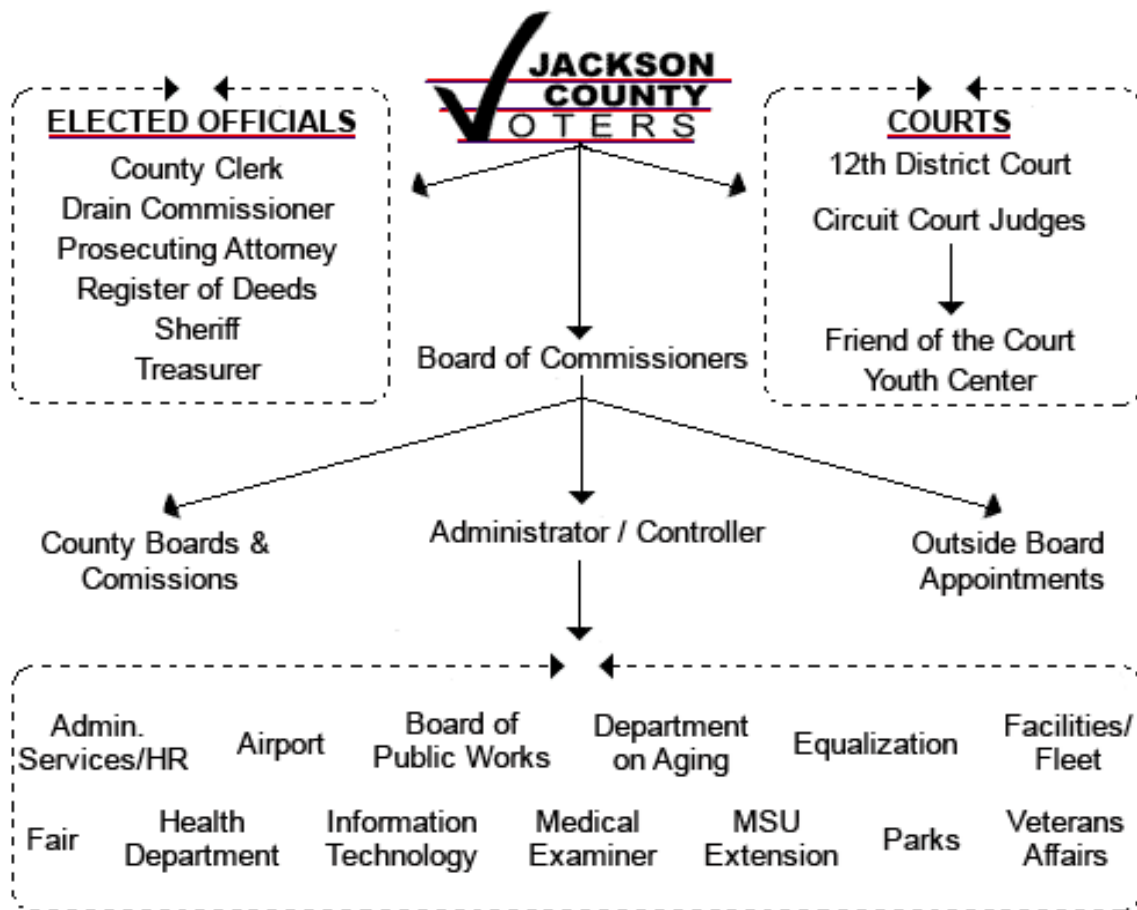


PROPERTY CLASS	EQUALIZED	PERCENT	PROPERTY CLASS	TAXABLE	PERCENT
Agricultural	525,500,586	6.18%	Agricultural	235,518,980	3.87%
Commercial	860,694,854	10.11%	Commercial	693,982,413	11.40%
Industrial	213,028,370	2.50%	Industrial	167,876,015	2.76%
Residential	6,247,855,975	73.42%	Residential	4,374,681,990	71.87%
Commercial Personal	126,362,419	1.48%	Commercial Personal	126,362,419	2.08%
Industrial Personal	182,587,688	2.15%	Industrial Personal	141,847,913	2.33%
Utility Personal	353,406,781	4.15%	Utility Personal	346,474,611	5.69%
<b>Total</b>	<b>8,509,436,673</b>	<b>100.00%</b>	<b>Total</b>	<b>6,086,744,341</b>	<b>100.00%</b>

Jackson County

Top 25 Taxpayers (Taxable Value)

1	CONSUMERS ENERGY CO	\$377,125,239	356 Parcel(s)
3	ENBRIDGE ENERGY LTD	\$35,970,213	11 Parcel(s)
2	MICHIGAN ELECTRIC TRANSMISSION CO	\$32,668,368	23 Parcel(s)
4	CEMENT CITY SOLAR, LLC	\$18,204,500	1 Parcel(s)
5	ENBRIDGE ENERGY LP 18902	\$16,954,100	1 Parcel(s)
6	MEIJER INC	\$16,638,954	7 Parcel(s)
7	LETTS CREEK SOLAR LLC	\$15,207,300	1 Parcel(s)
8	ADCO PRODUCTS INC	\$12,312,954	3 Parcel(s)
9	ENBRIDGE PIPELINES (TOLEDO)INC	\$10,587,600	1 Parcel(s)
10	EDWARD ROSE DEVELOPMENT COMPANY LLC	\$8,669,875	2 Parcel(s)
11	MACI	\$8,272,989	2 Parcel(s)
12	VISTA GRANDE VILLA	\$7,861,175	2 Parcel(s)
13	JACKSON CROSSING REALTY LLC ET AL	\$7,417,830	1 Parcel(s)
14	COUNTRYSIDE LIVING, LLC	\$7,389,600	2 Parcel(s)
15	VECTOR PIPELINE LP	\$6,538,400	6 Parcel(s)
16	GERDAU MAC STEEL	\$6,112,589	4 Parcel(s)
17	RIVER FORK SOLAR ESTATE HOLDINGS LLC	\$5,977,411	7 Parcel(s)
18	TEN PORTFOLIO OWNER LLC	\$5,495,300	1 Parcel(s)
19	COMCAST OF MICHIGAN LLC	\$5,364,193	11 Parcel(s)
20	MENARD INC	\$5,126,278	2 Parcel(s)
21	LG GRAND RIVER RIDGE LLC	\$4,822,400	2 Parcel(s)
22	ALRO STEEL CORP	\$4,721,858	26 Parcel(s)
23	WA FOOTE MEMORIAL HOSPITAL	\$4,684,500	3 Parcel(s)
24	LAKESIDE HCG LLC	\$4,630,950	3 Parcel(s)
25	OBJECTIV E WASHINGTON LLC	\$4,576,600	1 Parcel(s)






**OUR MISSION**

Jackson County government, in cooperation with the community and local government units, strives through a planned process to deliver quality services that address public needs.

**JACKSON COUNTY DEMOGRAPHICS**

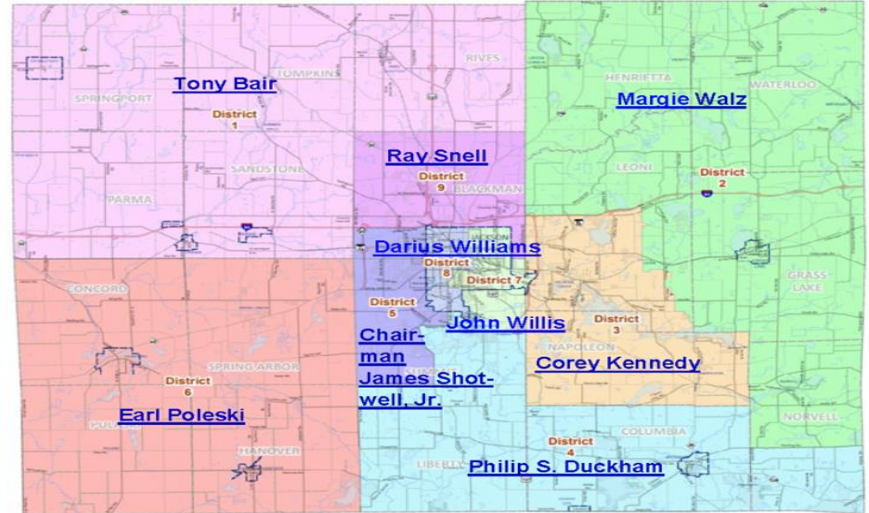
RESIDENTS	SQUARE MILES	TOWNSHIPS	VILLAGES
160,066	723	19	7



**BUILDINGS AND SERVICE CENTERS**

- AIRPORT
- COURTHOUSE
- DEPT OF TRANSPORTATION
- HUMAN SERVICES BUILDING
- JAIL
- LIFEWAYS
- NORTHLAWN COMPLEX
- TOWER BUILDING
- YOUTH BUILDING

**COMMISSIONER DISTRICT BOUNDARIES**



**OUR CORE VALUES**

QUALITY      COMMUNITY      EFFICIENCY

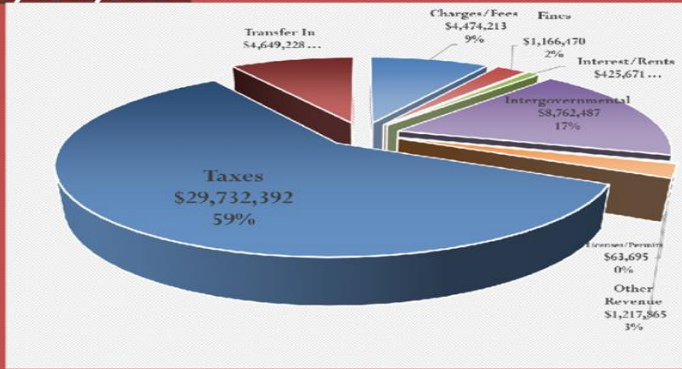
INTEGRITY      TEAMWORK

ACCOUNTABILITY

# WHERE OUR MONEY COMES FROM?

## GENERAL FUND REVENUES

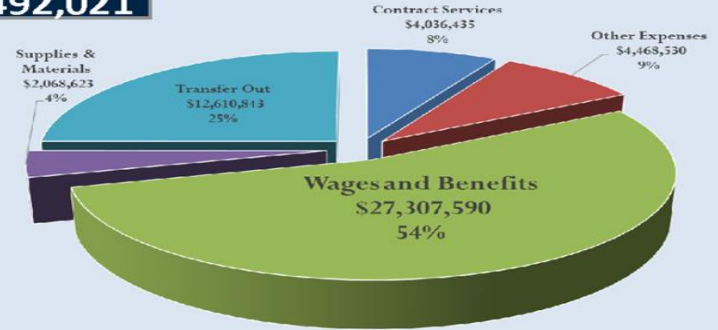
**\$50,492,021**



# WHERE IS THE MONEY GOING?

## GENERAL FUND EXPENDITURES

**\$50,492,021**



## WANT TO LEARN MORE?



CHECK OUT MORE [JACKSON COUNTY BUDGET INFORMATION!](#)

## Economic Indicators



Year	Income Per Capita	Unemployment Rate
2014	32,786	5.10%
2015	34,543	4.40%
2016	36,651	4.20%
2017	38,287	4.10%
2018	38,069	3.60%
2019	39,831	3.20%
2020	40,387	5.30%
2021	44,889	4.60%
2022	47,398	4.20%
2023	46,595	3.60%

Income Per Capita Unemployment Rate

# FAST FACTS - JACKSON COUNTY, MI | 2024

## PUBLIC SERVICES WE PROVIDE

<u>County Clerk</u>	<u>Prosecuting Attorney</u>	<u>Senior Services</u>
<u>Courts</u>	<u>Drain</u>	<u>Transportation</u>
<u>Health</u>	<u>Finance</u>	<u>MSU Extension</u>
<u>Jail</u>	<u>G.I.S.</u>	<u>County Fair</u>
<u>Register of Deeds</u>	<u>Equalization</u>	<u>Veterans Affairs</u>
<u>Sheriff</u>	<u>Planning</u>	<u>Youth Center</u>
<u>Treasurer</u>	<u>Emergency Preparedness</u>	<u>Parks and Recreation</u>



1715 Lansing Ave., Jackson, MI

(517) 788-4364

JACKSON COUNTY

## Department on Aging

- ◆ Mission: To help Jackson County seniors to live more full, active and independent lives.
- ◆ Senior Sites with exercise classes, lunch, art, entertainment, & more.
- ◆ Meals on Wheels, caregiver help, information, counseling, home services.
- ◆ Senior Millage and Older American's Act grant funded.
- ◆ 6,000 citizens served.



## District Court



Court Calendar



Court Records



Reports

In 2023 the 12th Judicial District Court saw 6,567 criminal cases, 6,405 civil cases, and 8,259 traffic cases for a total of 21,231.

## Friend of the Court



FAQs



MISDU



Contact Us

*"In keeping with the best interest of children, the Jackson County Friend of the Court will provide quality services in a fair and respectful manner."*

## Circuit-Family-Probate



FAQs



ADA Requests



Contact Us



## Jackson County Animal Shelter

Now open during weekdays and Saturday's 10-4:30, Thurs 10-7 to better serve you and the homeless pets in our community!

(517) 788 - 4464



[Come visit us!](#)



YTD 2024	Intake	Adoptions	Returned to Family
<b>Totals</b>	<b>1,947</b>	<b>856</b>	<b>159</b>

## Jackson County Health Department

*Creating Healthy Communities*

Brochure of programs we have to offer.



517-788-4420

### [2023 Environmental Health Statistics](#)

**Food Service Licenses Issued: 485**

**\*Restaurant Inspections: 729**

**Sewage Disposal Permits Issued: 239**

**Wells Abandoned: 76**

**Campground Inspections: 28**

**Immunizations Given: 2,098**

\*Includes fixed food establishments, vending, special transitory food units, and follow-up inspections.

## Jackson County Sheriff

	2023 Statistics	Compared to 2022
<b>Total Incidents</b>	<b>26,337</b>	<b>▲</b>
<b>Total Pistol Permits issued</b>	<b>5,295</b>	<b>▼</b>
<b>Total Freedom of Information Act Requests</b>	<b>2,948</b>	<b>▲</b>
<b>Arrests</b>	<b>1,243</b>	<b>▼</b>
<b>OWI Arrests</b>	<b>134</b>	<b>▼</b>
<b>Citations Issued</b>	<b>1,579</b>	<b>▼</b>
<b>Traffic Stops</b>	<b>7,517</b>	<b>▲</b>



# Jackson County - 2024 Tax Rate / Millages (L-4029)

Michigan Department of Treasury  
614 (2-03)

This form is issued under MCL Sections 211.24e, 211.34  
and 211.34d. Filing is mandatory; Penalty applies.

ORIGINAL TO: County Clerk(s)  
COPY TO: Equalization Dept.(s)  
COPY TO: Each Twp or City Clerk

L-4029

**2024 TAX RATE REQUEST  
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS**

County	JACKSON	2024 Taxable Value	6,067,880,363
Local Government Unit	JACKSON COUNTY		

PLEASE READ THE INSTRUCTIONS ON THE REVERSE SIDE CAREFULLY.

You must complete this form for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec. 211.119. The following tax rates have been authorized for levy on the 2024 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Millage Authorized by Election, Charter, etc.	(5) 2023 Millage Rate Permanently Reduced by MCL 211.34d	(6) 2024 Current Year Millage Reduction Fraction	(7) 2024 Millage Rate Permanently Reduced by MCL 211.34d	(8) Sec. 211.34 Millage Rollback Fraction	(9) Maximum Allowable Millage Rate*	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
ALLOCATED	OPERATING	Nov-70	5.9500	5.0660	1.0000	5.0660	1.0000	5.0660	5.0660		Unlimited
VOTED	MEDICAL CARE FACI	Aug-16	0.2500	0.2476	1.0000	0.2476	1.0000	0.2476		0.2476	12/31/2030
VOTED	SENIOR SERVICES	Aug-20	0.6000	0.5966	1.0000	0.5966	1.0000	0.5966		0.5966	12/31/2029
VOTED	LIFEWAYS	May-17	0.5000	0.4947	1.0000	0.4947	1.0000	0.4947		0.4947	12/31/2027
VOTED	PARKS	Aug-18	0.5000	0.4954	1.0000	0.4954	1.0000	0.4954		0.4954	12/31/2027
VOTED	ANIMAL CONTROL	Aug-18	0.2500	0.2476	1.0000	0.2476	1.0000	0.2476		0.2476	12/31/2027

		Total Mills Summer/Winter	7.1479
Prepared by	Joseph VanHassel, MMAO	Title	Equalization Director
		Date	4/1/2024

As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary, to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34, and for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, MCL 380.1211(3).

<input type="checkbox"/>	Clerk	Signature	<i>Ciera L. Sowle</i>	Print Name	Ciera L. Sowle	Date	4/18/2024
<input type="checkbox"/>	Secretary	Signature	<i>James Shirkwell Jr</i>	Print Name	James Shirkwell Jr	Date	4/18/2024
<input type="checkbox"/>	Chairperson						
<input type="checkbox"/>	President						

\*Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. A public hearing and determination is required for an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

\*\* IMPORTANT: See instructions on the reverse side for the correct method of calculating the millage rate in column (5).

The L-4029, commonly known as the Form 614 Tax Rate Request, is issued under the authority of MCL Sections 211.24e, 211.34, and 211.34d in the State of Michigan.

Filing this form is mandatory for local township, city, and village treasurers. It's used to calculate the maximum allowable millage levy after possible reductions by the MCL 211.34d ("Headlee") millage reduction fraction and the MCL 211.34 "Truth in Assessing" or "Truth in County Equalization" rollback fraction.

# Tax Collection - Current Property Taxes

## Current Years Taxes

Beginning July 1, local treasurers begin collection of current year taxes.

## County Treasurer's Office

Per the state statute, County receives the disbursement from the local entity, verifies accuracy and balance

## Disbursement to Entities

County disburses the monies via ACH or by check to the taxing entities - State, County, Jackson College, Library, Medical Care Facility, Lifeways and Parks.

We are moving away from paper checks to ACH where appropriate to combat fraud

# Statutory Tax Collection Distribution Dates 2024-2025

## STATUTORY TAX COLLECTION DISTRIBUTION DATES 2024-2025

Section 43(3)(a) of PA 206 of 1893, the General Property Tax Act, MCL 211.43(3)(a), provides that local units of government with a state equalized value of more than \$15,000,000 shall, within 10 business days after the first and fifteenth day of each month, account for and deliver to the county treasurer and other tax assessing units, the tax collections on hand on the first and fifteenth day of each month. Although a township with a state equalized valuation of \$15,000,000 or less has different distribution requirements, it is recommended that **all** tax collecting units distribute tax collections on hand within 10 business days after the first and fifteenth day of each month.

The statutory deadline dates for the 2024-2025 tax distribution periods are:

07/16/2024	10/15/2024	01/15/2025
07/29/2024	10/29/2024	01/30/2025
08/14/2024	11/19/2024	02/14/2025
08/29/2024	12/03/2024	03/03/2025
09/16/2024	12/13/2024	03/14/2025
09/27/2024	01/02/2025	03/28/2025

By March 14, 2025, at least 90% of collections on hand on February 28, 2025 must be distributed. Final distribution to all units must be made no later than April 1, 2025.

If the tax collecting unit and the tax assessing units have agreed to use alternative schedules for distributing tax collections as authorized by Section 43, the agreement must be followed, whether it is daily, weekly or bi-weekly.

The distribution dates for the State Education Tax (SET) are the same as all other distributions by the local tax collection units.

Section 43(10) provides that the county treasurer account for and deliver to the State, by the fifteenth day of each month, the State Education Tax on hand the last day of the preceding month. By the first day of each month, the county treasurer must remit the collections on hand on or before the fifteenth day of the immediately preceding month. Please forward a copy of this schedule to all township and city treasurers in your county.

**Current Tax  
Collection  
begins July 1st**



**Current Tax  
Collection  
continues  
through till the  
end of March of  
the following  
year**

**After the required 18 disbursements, the bulk of the current summer taxes should be distributed/disbursed.**

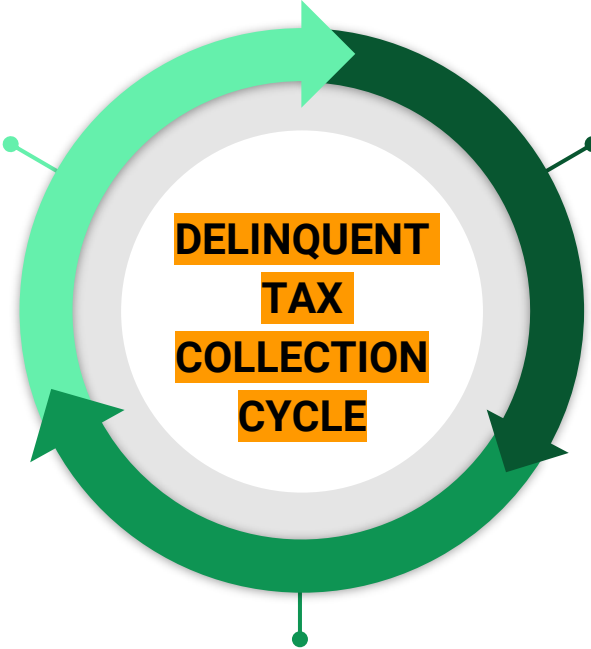
**Current taxes not collected are turned over to County Treasurer's office March 1st**

# Tax Collection - Delinquent Property Taxes

## KEY TERMS:

- ❑ **DELINQUENT:** Taxes that remain unpaid as of March 1st in any given year
- ❑ **FORFEITURE:** Property taxes in the second year of delinquency
- ❑ **FORECLOSURE:** Property taxes that remain unpaid after March 31st in the 3rd year of delinquency
  - ❑ We attempt collection for **26 months** before foreclosure
- ❑ **FORECLOSING GOVERNMENTAL UNIT (FGU):**
  - ❑ Governmental unit that has authority to foreclose.
  - ❑ The State of Michigan is the FGU for 6 counties (out of 83)

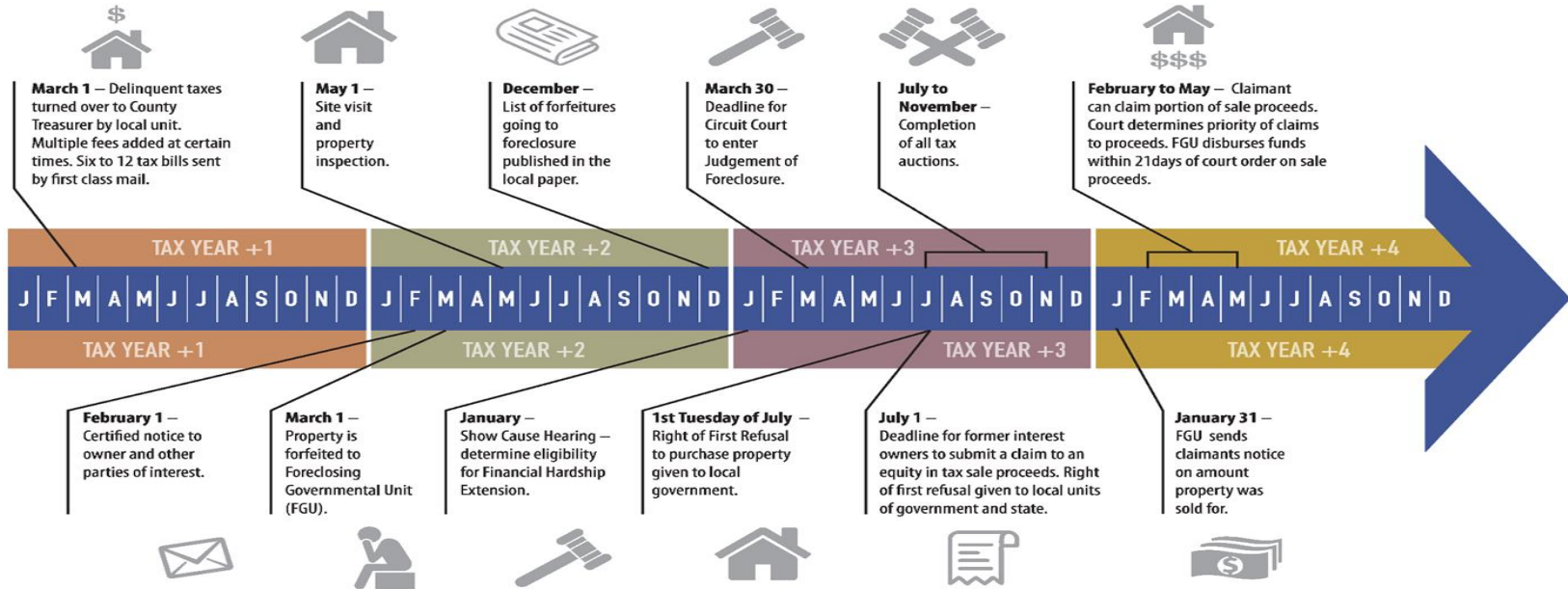
**DELINQUENT**  
March 1st  
(1ST YEAR)



**FORFEITURE**  
March 1st  
(2ND YEAR)

**FORECLOSURE**  
March 31st  
(3RD YEAR)

# FORECLOSURE TIMELINE



## FORECLOSURE TIMELINE

TAX YEAR +1			TAX YEAR +3		
Date	Statute	Action	Date	Statute	Action
Mar 1	MCL 211.78a(2)	Unpaid taxes levied in the immediately preceding year are returned to the County Treasurer as delinquent for collection.	Jan	MCL 211.78h(2)	FGU files amended petition removing redeemed parcels. Not later than the hearing date, FGU files proof of certified mail service of show-cause and foreclosure hearings, proof of personal visit to property, and proof of publication.
Mar 1	MCL 211.78a(3)	4% admin fee and interest computed at a noncompounded rate of 1% per month added to delinquent parcel.	Jan-Feb	MCL 211.78k(1)	
By Jun 1	MCL 211.78b	Foreclosing Governmental Unit (FGU) sends notice by first-class mail to taxpayer or owner.	7 + days before judicial hearing	MCL 211.78j(1)	FGU holds administrative show-cause hearing. Judicial foreclosure hearing held.
By Sep 1	MCL 211.78c	FGU sends second notice by first-class mail to taxpayer or owner.	Jan 30-Feb 28	MCL 211.78h(5), .78k	
Oct 1	MCL 211.78d	FGU adds a \$15 fee.	Mar 30	MCL 211.78k(5)	Deadline for circuit court to enter judgment of foreclosure.
Nov 1	MCL 211.78e(1)	FGU prepares a list of all property subject to forfeiture for delinquent taxes.	Mar 31	MCL 211.78k	Effective date of judgment. Last day to redeem foreclosed property. Title vests in FGU.
Dec 1	MCL 211.78e(2)	FGU updates taxpayer address based on current local unit records.	Jul 1	MCL 211.78t(2)	Deadline for former interest holders to submit to the FGU a notice of intention to claim an interest in sale proceeds using a form available from the FGU or the Department of Treasury.
			Jul (1st Tues.)	MCL 211.78m(1)	Deadline to exercise gov. agency first right of refusal; but could take place before this date.
			Jul (3rd Tues.)	MCL 211.78m(2), (5)	First opportunity to offer property at auction. One or more auctions may be held, the last of which has no or low minimum bid.
			Jul-Nov	MCL 211.78m(3)	Second governmental right of refusal purchase opportunity after each public auction.
			Nov (1st Tues.)	MCL 211.78m(2)	Deadline for completion of all auctions.
			Dec 1	MCL 211.78m(6)	Deadline for FGU to transfer list of unsold parcels to the city, township, or village clerk.
			Dec 30	MCL 211.78m(6)	Deadline for city, township, or village to reject property transfer. Date title transfers to local unit or, in case of objection, to FGU or the Land Bank Fast Track Authority if state is FGU.
			Dec 31	MCL 211.78m(11)	All taxes for the year of foreclosure are canceled for parcels purchased by state, city, village, township, county, or city or county land bank before the first auction; transferred to the local unit or Land Bank Fast Track Authority after not selling at auction; or retained by FGU.
			Dec 31	MCL 211.78m(12)	All liens for costs of demolition, safety repairs, debris removal, or sewer or water charges due on the property as of the December 31 immediately succeeding the sale, transfer, or retention of the property are canceled.
TAX YEAR +2			TAX YEAR +4		
Date	Statute	Action	Date	Statute	Action
Feb 1	MCL 211.78f(1), (2)	FGU sends notice by certified mail to taxpayer and, if different, the owner, AND by first-class mail to occupant.	Jan 31	MCL 211.78t(3)	Deadline for FGU to send each claimant a notice that includes the amount for which the property was sold; the amount of any outstanding unpaid taxes, including federal, state, and local tax liens; and the total amount of any remaining proceeds.
Feb 1	MCL 211.78f(3), (4)	FGU may publish notices in a newspaper.	Feb 1–May 15	MCL 211.78t(4)	Period during which a claimant may file a motion with the circuit court to claim any portion of the remaining proceeds to which the claimant is entitled.
Mar 1	MCL 211.78g(1)	Delinquent property forfeits to the treasurer.	Feb 1–May 15	MCL 211.78t(5)	FGU must provide info to court, including all claimants for a parcel, minimum bid, sale amount, and taxes owed.
Mar 1	MCL 211.78g(1)	FGU adds \$175 title fee to the parcel.	After FGU responds to claimant's motion	MCL 211.78t(9)	Circuit court hearing to determine relative priority of claims to sale proceeds and the value of each claim of interest.
Mar 1	MCL 211.78g(3)(b)	Redemption requires additional interest computed at a noncompounded rate of 1/2% per month from March 1 preceding forfeiture.	Within 21 days after court order	MCL 211.78t(10)	FGU disburses the funds within 21 days after entry of an order directing disposition of the sale proceeds.
Mar 1	MCL 211.78g(3)(c)	Redemption requires payment of all recording fees and all fees for service of process or notice.			
Apr 15	MCL 211.78g(2)	Deadline for FGU to record a certificate of forfeiture.			
May 1	MCL 211.78i(1), (3)	FGU initiates title search and personal visit to forfeited property.			
Jun 15	MCL 211.78h(1)	Deadline for FGU to file petition for foreclosure with listing of forfeit with the circuit court.			
Dec–Jan	MCL 211.78i(2)	FGU sends certified mail notice of show-cause hearing (scheduled not less than 7 days before judicial hearing), no less than 30 days before the show-cause hearing, to owners of interest.			
Dec–Jan	MCL 211.78i(5)	FGU publishes notice listing pending foreclosures.			



KAREN A COFFMAN  
 JACKSON COUNTY TREASURER  
 120 WEST MICHIGAN AVE  
 JACKSON MI 49201

Delinquent Tax Notice  
 Jackson County Treasurer  
 517-788-4418

Notice date: 07/02/2024  
 Monday thru Friday 8:00 a.m. to 5:00 p.m.  
 517-788-4418

Credit cards are accepted - convenience fee is charged by credit card company  
 Visit the Jackson County Treasurer's website for details  
 www.mijackson.org - under GOVERNMENT TAB

To correct your mailing address contact your local unit.

Property/Parcel Number: 193-12-09-303-018-00

Delinquent Tax Year	Amount Due Before or On 07/31/24	Amount Due Before or On 08/31/24	Amount Due Before or On 09/30/24
2023	1,411.70	1,424.65	1,437.60
2022	1,086.82	1,094.08	1,101.34
<b>Total Amount Due</b>	<b>\$2,498.52</b>	<b>\$2,518.73</b>	<b>\$2,538.94</b>

Amount Enclosed \$:

193-12-09-303-018-00  
 FREED JAMES H & REBECCA S  
 7974 SUNNYDELL DR  
 PARMA MI 49269

Please return the top portion of this notice with your payment. Include phone # Mail to: Jackson County Treasurer, 120 W. Michigan Ave., Jackson, MI 49201

OUTSTANDING DELINQUENT TAXES OWING				Property Information	
Amount Due Includes Delinquent Base Tax, Fees & Interest				Property Number:	193-12-09-303-018-00
Tax Year	Delinquent Base Tax	Amount Due Before or On 07/31/24	Amount Due Before or On 08/31/24	Owner Name:	FREED JAMES H & REBECCA S
2023	1,295.13	1,411.70	1,424.65	Property Address:	7974 SUNNYDELL DR PARMA MI 49269
2022	484.03	1,086.82	1,094.08	Principal Residence Exemption:	0.00 %
<b>Total Amount Due</b>				Tax Description:	LOT 98 SUNNY DELL TRAILER HOME SITES NO 4
		<b>\$2,498.52</b>	<b>\$2,518.73</b>		

Make check or money order payable to & mail to Jackson County Treasurer, 120 W. Michigan Ave Jackson, MI 49201  
 All payments are accepted only as conditional payment. A \$35 NSF fee is assessed for returned payments. Partial payments are accepted.  
 Online: www.mijackson.org - under Government Tab  
 PAY BY PHONE: (855) 248-8931

Scan the QR code to pay by credit card or e-check

Verify your tax description. The Treasurer is not responsible for payment on an incorrect parcel. If you are in bankruptcy, this notice is for informational purposes only and not an attempt to collect. Issued in accordance of the General Property Tax Act 206 of 1893 MCL 211.78

**Real Property Tax Foreclosure Timeline - Michigan MCL 211.78**

<b>YEAR ONE DELINQUENT:</b>	<p>March 1st - unpaid taxes are turned over to the County Treasurer for collection, fees and interest added to each parcel.            4% administrative fee added and interest accrues at 1% per month.            June 1st - Delinquent tax notice mailed by first-class mail to taxpayer or owner.            September 1st - Second delinquent tax notice mailed by first-class mail to taxpayer or owner.            October 1st - \$15 fee added</p>
<b>YEAR TWO DELINQUENT:</b>	<p>By February 1st - County Treasurer sends a notice by certified mail to taxpayer and if different, the owner AND by first-class mail to occupant for unpaid delinquent taxes subject to forfeiture.            March 1 - Delinquent property forfeits to County Treasurer and a lien is recorded. \$175.00 title search fee added to each unpaid parcel and interest rate increased to 1.5% per month, retroactive to March 1 of the previous year.            Fees added in 2nd yr delinquent: \$60 recording fee, \$50 for Attorney/Legal fee, \$60 for property visit/inspection, \$55 Publication Fee.            May 1 - County Treasurer initiates title search and personal visit to forfeited property            June - Foreclosure petition filed in circuit court.            Between June 1 and December 31 - Title research to identify owners and lien holders. Show cause hearing &amp; Judicial foreclosure hearing notice sent by certified and first class mail to parties shown on record to have an interest in property. Personal visit is made to property and foreclosure list is published in local newspaper and/or on county website. Additional legal fees may be added in December.</p>
<b>YEAR THREE DELINQUENT:</b>	<p>January/February - Show Cause Hearing is held. Taxpayers facing foreclosure have a chance to speak with the County Treasurer to explain why they should not be foreclosed and make arrangements for a payment plan.            January/February - Judicial Court hearing held and judge signs foreclosure order.            March 31 - Redemption rights expire if taxes, interest and fees are not paid. Ownership transfers to the County Treasurer.            July - Sept - Property sold at public auction. If extension granted, this would give additional year to pay, however taxes still owing.</p>

Beginning with the 2021 foreclosures, in accordance with MCL 211.78t those who hold title or equity interest in property at the time of foreclosure, may file to claim leftover proceeds, if any are available, associated to those parcels which sell for more than the owing delinquency. Claiming potential proceeds begins with filing form 5743 - Notice of Intention to Claim Interest in Foreclosure Sales Proceeds with the Foreclosing Governmental Unit (FGU) by the July 1 immediately following the effective date of the foreclosure. The FGU will respond by January 31 following the foreclosure auctions, with a form 5744 Notice to Claimant to File Motion with the Circuit Court. Provided there actually are surplus proceeds remaining for the property, the claimant may then file a motion with the circuit court between February 1 and May 15, following the notice from the FGU. The courts will then set a hearing date and time to determine claim payments. Information regarding legal assistance is available from the State Bar of Michigan's Legal Resource and Referral Center at <https://lrs.michbar.org/> or via phone at (800) 968-0756.

# Delinquent Property Tax Statement

## Send out these notices monthly

## Added a QR code for ease of payment

## Has important timelines



# Payment Options

Types of payments accepted : cash, check, Echeck, money order, cashiers check or credit card

**You will need your Tax ID # or Parcel #**



## **PAY BY PHONE with CREDIT/DEBIT CARD**



Toll Free (855) 246 – 9331

3% convenience fee will be added



## **PAY ONLINE -- [www.mijackson.org/491/Treasurers-Office](http://www.mijackson.org/491/Treasurers-Office)**

Any and All Credit/Debit Card payments accepted

3% convenience fee will be added



## **PAY BY ECHECK ONLINE or by PHONE**

Auto withdrawal from account

\$3 flat fee up to \$10,000



## **PAY BY MAIL or IN OFFICE**

Contact Treasurers office for exact payoff amount. Send payment to:

Jackson County Treasurers Office (Monday – Friday 8a.m. – 5p.m.)

120 West Michigan Avenue

Jackson, MI 49201

(517) 788-4418



**Karen Coffman**  
Jackson County  
Treasurer

# Collection Methods

- We accept **PARTIAL PAYMENTS** at any time, for any amount up until the deadline of Foreclosure
- The state does allow us to initiate payment plans with taxpayers, however, we do not have a structured payment plan, whatever works for their budget
- We send out delinquent tax notices monthly by 1st class mail. We also send notices certified mail for specific points in the collection process, statute specifies
- Statute does **NOT** allow us to send notices via electronic mail or via text
- Statutory requirement to make contact with all properties in forfeiture and foreclosure - personal service visit, speaking directly with the property owners, renters, posting vacant land we take pictures of this 1st personal service visit
- March we estimate approximately 12,000 notices and the number decreases as more people pay and just before foreclosure (26 months later) we end up with about 3,000 to so notices being mailed out.
- We use different color paper for the notices, we use “**URGENT**” as we near the foreclosure deadline, we have also used the bright lime green envelopes. Everytime we use the bright colors people comment on them.

Karen A. Coffman  
Jackson County Treasurer  
Jackson County Tower Building  
120 W. Michigan Avenue  
Jackson, Michigan 49201



quodient  
FIRST-CLASS MAIL  
AUTO - IMI  
\$000.57<sup>1</sup>  
03/27/2024 ZIP 49201  
043M32208544

US POSTAGE

Karen A. Coffman  
Jackson County Treasurer  
Jackson County Tower Building  
120 W. Michigan Avenue  
Jackson, Michigan 49201

000-07-34-102-001-01  
DEARING NANCY M & BRADLEY BRENTON J  
PO BOX 42  
PARMA MI 49269

NIXIE 48233 06/02/2024  
RETURN TO SENDER  
NOT DELIVERABLE AS ADDRESSED  
UNABLE TO FORWARD  
SORT IN MANUAL ONLY NO AUTOMATION  
BC: 56998999955

Karen A. Coffman  
Jackson County Treasurer  
Jackson County Tower Building  
120 W. Michigan Avenue  
Jackson, Michigan 49201

492244<9455  
FWD



quodient  
FIRST-CLASS MAIL  
AUTO - IMI  
\$000.57<sup>1</sup>  
04/12/2024 ZIP 49201  
043M32208544

US POSTAGE

Karen A. Coffman  
Jackson County Treasurer  
Jackson County Tower Building  
120 W. Michigan Avenue  
Jackson, Michigan 49201

56998999955  
UTR



quodient  
FIRST-CLASS MAIL  
AUTO - IMI  
\$000.57<sup>1</sup>  
03/07/2024 ZIP 49201  
043M32208544

US POSTAGE

BC: 49224946198 DU \*1190-0104-08-23  
UNABLE TO FORWARD/ FOR REVIEW  
\*\*R085\*\*

000-06-32-476-001-09  
SHARPE, MICHELLE R  
27390 C DRIVE N  
ALBION MI 49224

**RETURN TO SENDER**  
**NOT AT THIS ADDRESS**  
NIXIE 482 EE 1270 2206/09/24  
RETURN TO SENDER  
NOT DELIVERABLE AS ADDRESSED  
UNABLE TO FORWARD  
MANUAL PROC REQ \*0890-02324-03-39

**URGENT**

41362.A000  
CHRISTINE FINCH  
245 W HIGH ST  
JACKSON MI 49203

NIXIE 482 EE 1270 2203/25/24  
RETURN TO SENDER  
NOT DELIVERABLE AS ADDRESSED  
UNABLE TO FORWARD  
MANUAL PROC REQ \*0890-00065-12-15

★ Tax Specialists are trained for a multitude of tasks.

★ Benefits - cross trained and strong internal controls.

Position A	Position B	Position C	Position D
3rd IFAS Backup & Bal. Taxes	2nd IFAS Backup & Bal. Taxes	1st IFAS Backup & Bal. Taxes	IFAS Primary & Balance Taxes
Primary Counter & Phone & Passports	2nd Counter & Phone Backup & Passports	3rd Counter & Phone Backup & Passports	4th Counter & Phone Backup & Passports
Escheats - monthly balancing (interest)	Mail - Process Payments	701 Account Disbursements	Process Online Tax Payments
NSF	Online Dog Licenses	Petty Cash / Immediate - Check request	Payables - weekly
Bankruptcy processing	Bankruptcy processing	Bankruptcy processing	Bankruptcy processing
Trailer Tax	E- Recordings to ROD	Personal Prop. Primary include printing & chrg offs	Assist with Settlement
Balance Petty Cash	Dog License Renewals & Tracking	Backup Mail Payments	Take care of outgoing office mail
Balance Dogs	Escheats - Incoming/Outgoing	Redemption report/Pull Paid&Input	Email Departments when deposit not in balance
	Enter monthly disbursements from Twp's on spreadsheet	Prepare passports for mailing, take to P.O. as needed, & track transmittals	Back up Passports for mailing
Deeds Back Up	Tracking PSV's (Spreadsheet)	Deeds	
	Order Office Supplies	Weekly Forfeiture Report & follow up with Title Check	
	PILT - Spreadsheet Tracking		
Scan to OnBase	Scan to OnBase	Scan to OnBase	Scan to OnBase
	Monthly Tracking - CC's & Dogs & Passports & ACH's		
DLQ Notice Prep (check list): Name/Address Update - Invalid Addr Report - Query County/Twp Owned - Missing Legals - ect.	DLQ Notice Prep (check list): Name/Address Update - Invalid Addr Report - Query County/Twp Owned - Missing Legals - ect.	DLQ Notice Prep (check list): Name/Address Update - Invalid Addr Report - Query County/Twp Owned - Missing Legals - ect.	DLQ Notice Prep (check list): Name/Address Update - Invalid Addr Report - Query County/Twp Owned - Missing Legals - ect.
Print & Stuff Notices as required	Print & Stuff Notices as required	Print & Stuff Notices as required	Print & Stuff Notices as required
Assist with Forfeiture, Foreclosure, BOR, STC, MTT, PA 105, Uncappings & any other as assigned (include posting rolls)	Assist with Forfeiture, Foreclosure, BOR, STC, MTT, PA 105, Uncappings & any other as assigned (include posting rolls)	Assist with Forfeiture, Foreclosure, BOR, STC, MTT, PA 105, Uncappings & any other as assigned (include posting rolls)	Assist with Forfeiture, Foreclosure, BOR, STC, MTT, PA 105, Uncappings & any other as assigned (include posting rolls)
Wards & Twps assigned April 06 PA 123 & PP	Wards & Twps assigned April 06 PA 123 & PP	Wards & Twps assigned April 06 PA 123 & PP	IFAS Primary & Balance Taxes
Back Up Lock Doors		Lock Doors	5th Counter & Phone Backup & Passports
Daily Tasks assigned by Admin	Daily Tasks assigned by Admin	Daily Tasks assigned by Admin	Process Online Tax Payments
			Payables - weekly
CUSTOMER SERVICE	TEAMWORK	COOPERATION	POSITIVE WORK ENVIRONMENT
When TS are out of office, remaining TS will be expected to adjust their tasks to ensure smooth operation within the office.			

# Dog Licensing - Dog Law of 1919

## Senior Citizens

One Year Male/Female Dog

**\$10.00**

One Year Neutered/Spayed Dog

**\$5.00**

## Senior Citizens

Three Year Male/Female Dog

**\$24.00**

Three Year Neutered/Spayed Dog

**\$12.00**

## All Others

One Year Male/Female Dog

**\$20.00**

One Year Neutered/Spayed Dog

**\$10.00**

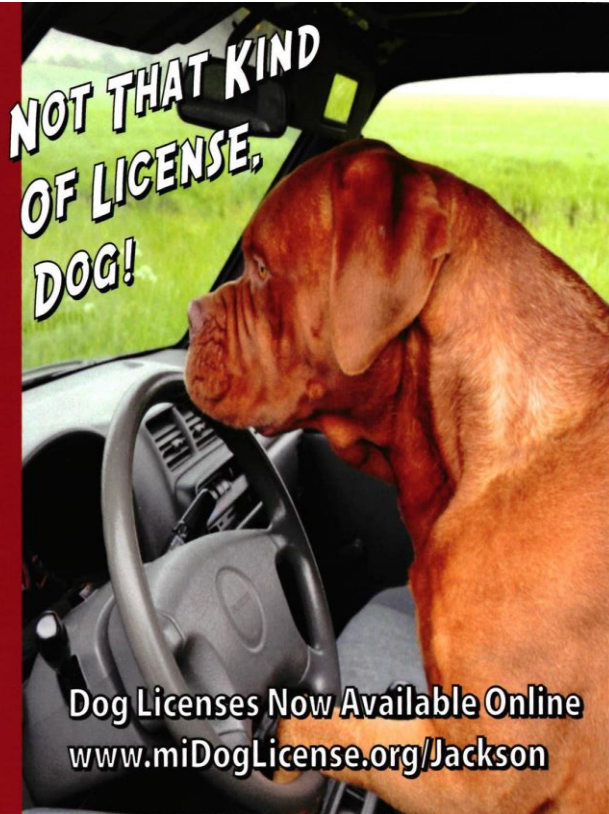
## All Others

Three Year Male/Female Dog

**\$60.00**

Three Year Neutered/Spayed Dog

**\$25.00**



**Dog Licenses Now Available Online**  
**[www.miDogLicense.org/Jackson](http://www.miDogLicense.org/Jackson)**

Michigan State Law requires **ALL** dogs to be rabies vaccinated and licensed at four months age.

Please have proof of spay/neuter and proof of current rabies vaccination.

With a 3 year rabies vaccine, the County of Jackson is making available a 3 year dog license.

Licensing your dog is one of the most important things you can do as a pet owner.

A license tells everyone that your pet is not a homeless stray.

Licensing your dog helps to control and prevent the spread of rabies.

**For your convenience, licenses can be purchased at:**

**[www.miDogLicense.org/Jackson](http://www.miDogLicense.org/Jackson)**

### Jackson County Treasurers Office

120 W. Michigan Ave., Jackson, MI 49201

Phone: (517) 788-4418 • M-F 8:00 a.m. - 5:00 p.m.

[www.co.jackson.mi.us/departments/treasurers](http://www.co.jackson.mi.us/departments/treasurers)

Can also be purchased at the  
County of Jackson Animal Control Shelter



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\*\*\*\*\*ECRWSS\*\*\*\*\*

Local  
Postal Customer

# Passport Acceptance Facility

➤ In 2011, the U.S. Department of State changed the law that prohibited the Clerk's office from processing passports.

➤ The Clerk's office also processes birth and death certificates and they believed it to create a potential conflict of interest issue.



Please read all instructions first and type or print in black ink to complete this form.  
For information or questions, visit [travel.state.gov](http://travel.state.gov) or contact the National Passport Information Center (NPIC) at 1-877-487-2778 (TDD/TTY: 1-888-874-7793) or NPIC@state.gov.

## SECTION A. ELIGIBILITY TO USE THIS FORM

This form is used to apply for a U.S. passport book and/or card in person at an acceptance facility, a passport agency (by appointment only), or a U.S. embassy, consulate, or consular agency (if abroad). The U.S. passport is a travel document attesting to one's identity and issued to U.S. citizens or non-citizen U.S. nationals. To be eligible to use this form you must apply in person if at least one of the following is true:

- ✓ I am applying for my first U.S. passport
- ✓ My previous U.S. passport was either: a) issued under age 16; b) issued more than 15 years ago; c) lost, stolen, or damaged
- ✓ I am under age 16

If none of the above statements apply to you, then you may be eligible to apply using form DS-82 or DS-5504 depending on your circumstances. Visit [travel.state.gov](http://travel.state.gov) for more information.

- **Notice to Applicants Under Age 16:** You must appear in person to apply for a U.S. passport with your parent(s) or legal guardian(s). See Section D of these instructions or [travel.state.gov](http://travel.state.gov) for more details.
- **Notice to Applicants Ages 16 and 17:** At least one of your parent(s) or legal guardian(s) must know that you are applying for a U.S. passport. See Section D of these instructions or [travel.state.gov](http://travel.state.gov) for more details.
- **Notice to Applicants for No-Fee Regular, Service, Official, or Diplomatic Passports:** You may use this application if you meet all provisions listed; however, you must consult your sponsoring agency for instructions on proper routing procedures before forwarding this application. Your completed passport will be released to your sponsoring agency and forwarded to you.

## SECTION B. STEPS TO APPLY FOR A U.S. PASSPORT

1. Complete this form (Do not sign until requested to do so by an authorized agent).
2. Attach one color photograph 2x2 inches in size and supporting documents (See Section D of these instructions).
3. Schedule appointment to apply in person by visiting our website or calling NPIC (see contact info at the top page).
4. Arrive for appointment and present completed form and attachments to the authorized agent who will administer the oath, witness you signing your form, and collect your passport fee.
5. Track application status online at [Passportstatus.state.gov](http://Passportstatus.state.gov).
6. Receive new passport and original supporting documents (that you submitted with your application).

## SECTION C. HOW TO COMPLETE THIS FORM

Please see the instructions below for items on the form that are not self-explanatory. The numbers match the numbered items of the form.

1. **Name (Last, First, Middle):** Enter the name to appear in the passport. The name to appear in the passport should be consistent with your proof of citizenship and identification. If you have changed your name and are not eligible to use a DS-82 or DS-5504, you must use this form. Visit [travel.state.gov/namechange](http://travel.state.gov/namechange) for more information.
2. **Date of Birth:** Use the following format: Month, Date, and Year (MM/DD/YYYY).
3. **Gender:** The gender markers used are "M" (male), "F" (female) and "X" (unspecified or another gender identity). The gender marker that you check on this form will appear in your passport regardless of the gender marker(s) on your previous passport and/or your supporting evidence of citizenship and identity. If changing your gender marker from what was printed on your previous passport, select "yes" in this field on Application Page 1. If no gender marker is selected, we may print the gender as listed on your supporting evidence or contact you for more information. **Please Note:** We cannot guarantee that other countries you visit or travel through will recognize the gender marker on your passport. Visit [travel.state.gov/gender](http://travel.state.gov/gender) for more information.
4. **Place of Birth:** Enter the name of the city and state if in the U.S. or city and country as presently known.
5. **Social Security Number:** You must provide a Social Security number (SSN), if you have been issued one, in accordance with Section 6039E of the Internal Revenue Code (26 U.S.C. 6039E) and 22 U.S.C. 2714a(f). If you do not have a Social Security number, you must enter zeros in this field and submit a statement, signed, and dated, that includes the phrase, "I declare under penalty of perjury under the laws of the United States of America that the following is true and correct: I have never been issued a Social Security Number by the Social Security Administration." If you reside abroad, you must also provide the name of the foreign country where you reside. The U.S. Department of State must provide your SSN and foreign residence information to the U.S. Department of the Treasury which will use it in connection with debt collection and check against lists of persons ineligible or potentially ineligible to receive a U.S. passport, among other authorized uses. If you fail to provide the information, we may deny your application and the Internal Revenue Service (IRS) may enforce a penalty. Refer all questions on this matter to the nearest IRS office.
6. **Email:** By providing your email you are consenting to us communicating with you by email about your application.
7. **Primary Contact Phone Number:** If providing a mobile/cell phone number you are consenting to receive calls and/or text messaging about your application.
8. **Mailing Address Line 1 and 2 "In Care Of":** For line 1 enter applicant's Street/RFD #, gr P.O. Box gr URB. For line 2, if you do not live at the address listed in this field, put the name of the person who lives at this address and mark it "In Care Of." If the applicant is a minor child, you must include the "In Care Of" name of the parent or adult registered to receive mail at this address.
9. **List all other names you have used:** Enter all legal names previously used to include maiden name, name changes, and previous married names. You can enter up to two names one in item A and one in item B. If only your last name has changed just enter your last name. If you need more space to write additional names, please use a separate sheet of paper and attach it to this form.

**Blue Section Application Page 1 - Identifying Documents and Signature Blocks:** Skip this section and complete Application Page 2. Do not sign this form until requested to do so by the authorized agent who will administer the oath to you.

# QUESTIONS ???

**Karen Coffman**

**Jackson County Treasurer**

**120 West Michigan Avenue**

**Jackson, Michigan**

**517-768-6728**

**[kcoffman@mijackson.org](mailto:kcoffman@mijackson.org)**