

LINCOLN CHARTER TOWNSHIP

TO: Lincoln Charter Township Board of Trustees

DATE: January 5, 2026

SUBJECT: December 2025 Department Report

The following information summarizes the operations of the Assessor's Office during December 2025:

- **New Construction and Permits:** The Assessor's office is finalizing the last of the 2025 new construction and permits. This data will be entered into the assessing system over the next month as we finalize the 2026 Assessment Roll.
- **Equalization Study:** *Assessed Value Ratios* - Berrien County Equalization determine thru their Sales Studies and Appraisal Studies the following ratios* for the 2026 Assessment Roll: * acceptable ratios are ratios between 49.00% and 50%.

Agricultural Class: 45.08% indicating an 9.84% increase for Assessed Values in the Ag Class (*last year was 45.96%*)

Commercial Class: 48.35% indicating a 3.30% increase for Assessed Values in the Commercial Class (*last year was 47.66%*)

Industrial Class: 46.42% indicating a 7.16% increase for Assessed Values in the Industrial Class (*last year was 49.73%*)

Residential Class: 47.29% indicating a 5.42% increase for Assessed Values in the Residential Class (*last year was 45.50%*)

As mandated by the State Tax Commission all classes of properties for the 2026 assessment roll will be based on a *two-year sales study* of the sales occurring between **April 2023 thru March 2025.**

The Assessing Department wishes you all a Happy New Year!

Respectfully submitted,



John Baumann
Township Assessor