



# ST. JOSEPH COUNTY COUNTY ASSESSOR

INTEGRITY | DEDICATION | SERVICE | COMMITMENT | TRANSPARENCY

February 4, 2026

Subject: County Assessor's Annual Report - 2026

Esteemed Commissioners,

As we close out the year, I want to take a moment to reflect on where we have been, recognize the work that got us here, and look ahead to what is next for our office.

This past year was one of steady progress, adaptability, and growth. As an office, we navigated shifting priorities, continued changes in legislation, record economic development, and an erratic real estate market while continuing to deliver strong results. Key accomplishments included:

- Prioritizing education and cross-training, allowing our office to strengthen collaboration across departmental functions. Nearly all 32 staff members have achieved Level III assessor-appraiser certification, made possible through approved American Rescue Plan funding, significantly enhancing both expertise and service capacity.
- Improving internal processes and efficiency through established standardized, formal internal standard operating procedures (SOPs), which cultivated greater consistency, clarity, and operational continuity across the office. Our office has also implemented township stratification. The stratification of South Bend-Portage illustrates how this approach allows for a more precise analysis that better reflects local market conditions. Building on this progress, the goal moving forward is to stratify the remaining townships over the next four cyclical years.
- Supporting transparency and public awareness, we expanded community engagement through multiple town hall meetings, the continuous availability of the St. Joseph County Assessor Engage Portal, and – for the first time – included an informational insert with the annual Form 11 Notice of Assessment, reaching every property owner in the county.
- Maintaining a high standard of service and professionalism amid changing legislation and market conditions, we implemented customer service surveys following every preliminary informal appeal conference and at the front counter, allowing our office to track customer metrics for the first time and deliver more responsive, tailored service to taxpayers.
- Promoting an appeal process that addressed taxpayer concerns and eliminated appeal backlogs, we implemented more efficient internal workflows to process no-response appeals on a continuous, weekly basis rather than waiting for closure deadlines, and adopted a neighborhood-based review approach that resolves issues collectively, allows for more in-depth analysis, and enables the office to address neighborhood specific concerns with a comprehensive perspective.

These outcomes were made possible by the commitment, resilience, and teamwork shown across the office.

Our greatest strength continues to be our people. This year, we saw increased knowledge-sharing, thoughtful problem-solving, and a willingness to step up when needed. We also made progress in building a more supportive and inclusive work environment – one where feedback is valued and continuous improvement is encouraged. We continue to embrace the future by transforming the office into a fully digital process. Education has been the tip of the spear in our positive, people first transformation.

Thank you to everyone who contributed not only to the work, itself, but to a positive and respectful office culture.

Like any year, this one came with challenges. Competing priorities, record economic development, upward inflationary impact on real estate and legislative change required us to adjust along the way. These experiences highlighted the importance of:

- Clear communication and flexible planning
- Prioritization and focus
- Supporting one another during periods of high demand
- Land study review and neighborhood stratification

We shall carry these lessons forward as we continue to refine how we work together.

As we move into the new year, our focus will be on:

- Further improving efficiency and clarity in our processes
- Strengthening cross-team coordination and accountability
- Investing in professional development and knowledge growth
- Continuing to foster a collaborative and healthy community participation

Our goal is to build on what is working, address what needs improvement, and remain adaptable as new opportunities and challenges arise.

Thank you for your hard work, professionalism, and dedication throughout the year. The progress we have made is a direct result of your efforts. As we look forward, we are focused on continuing to prioritize the taxpayer and citizens first. I am confident that, together, we are well positioned for a successful year ahead.

Respectfully,



Michael Castellon

St. Joseph County Assessor