

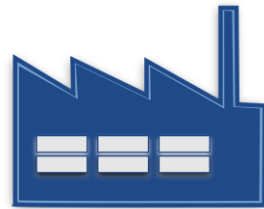
Equalization

Performance Measurement
Review

February 14, 2023



Bureau of Equalization



Presentation Overview



Alignment with Board Priorities



Department Strategic Goals



Key Performance Metrics



Significant Accomplishments



Key Collaborations



A Look Ahead

Strategic Alignment



Economic Prosperity

We will focus on sound fiscal management and policies to support the economic prosperity of the County as well as the West Michigan region.



Our Mission

To provide for a fair system of property assessment and taxation and to provide professional mapping services for all cities and townships in Kent County.



Department Strategic Goals

- **Annually project property values and study the level of assessment by property class through appraisal and/or sales studies and apply equalization factors, if necessary, to comply with state law.**
- **Preserve public survey monuments for public use and preservation of the Public Land Survey System.**
- **Provide professional tax mapping service so that all land in the county subject to the property tax is taxed once and is not subjected to double taxation.**
- **Provide expertise and customer service to all local governments in Kent County and real estate industries: realtors, surveyors, appraisers, attorneys, title agencies, environmental firms, developers, architectural & engineering firms, bankers.**

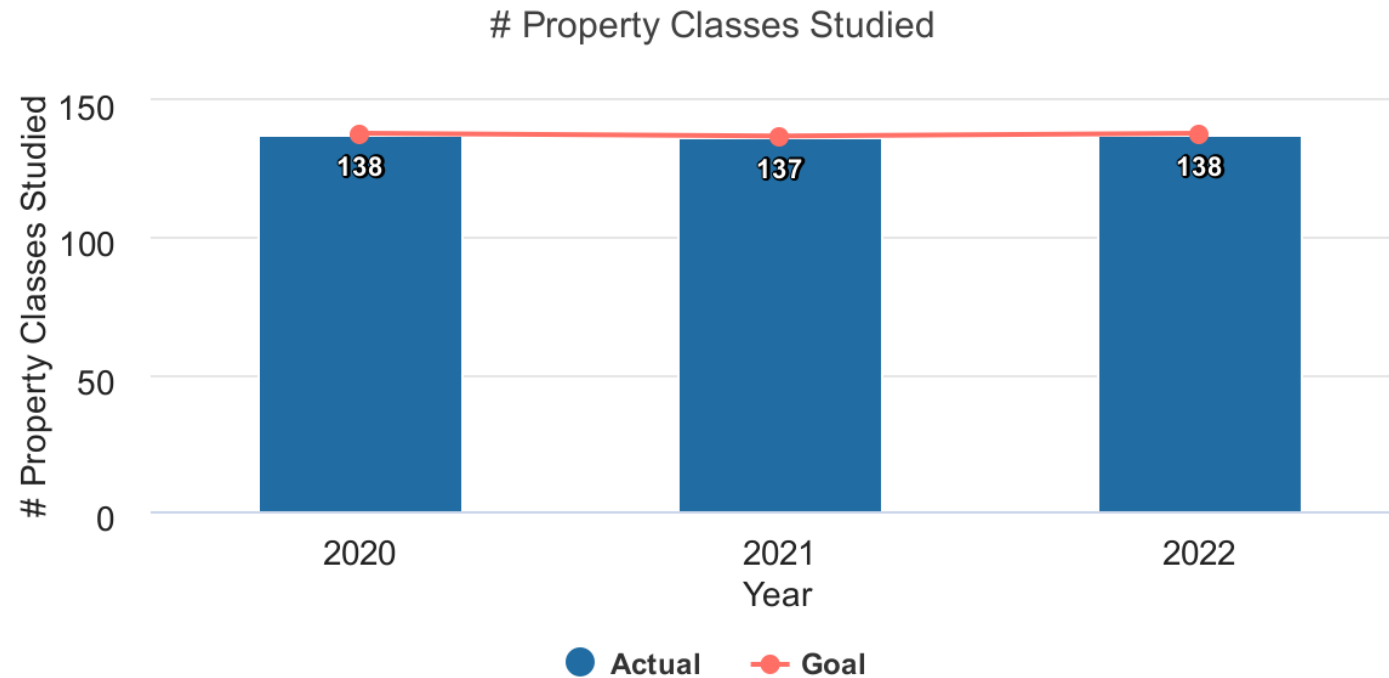


Key Performance Metrics

Priority: Economic Prosperity: Maintain the financial stability of Kent County

Annually project property values and study the level of assessment by property class through appraisal and/or sales studies and apply equalization factors, if necessary, to comply with state law.

Annually conduct assessment roll audits for 30 city/township assessment rolls by property class prior to April 1.



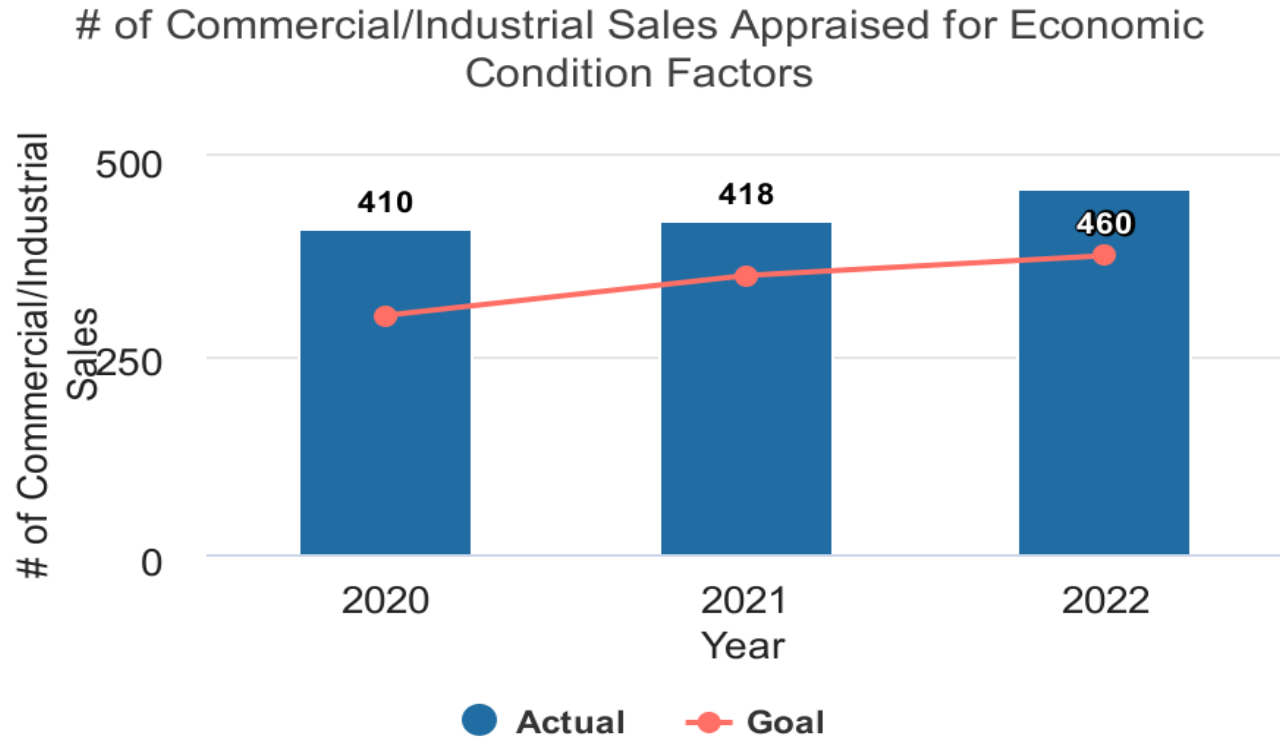


Key Performance Metrics

Priority: Economic Prosperity: Maintain the financial stability of Kent County

Annually project property values and study the level of assessment by property class through appraisal and/or sales studies and apply equalization factors, if necessary, to comply with state law.

Conduct on-site appraisals for 100% of sold commercial/industrial properties annually for economic condition factor analyses.



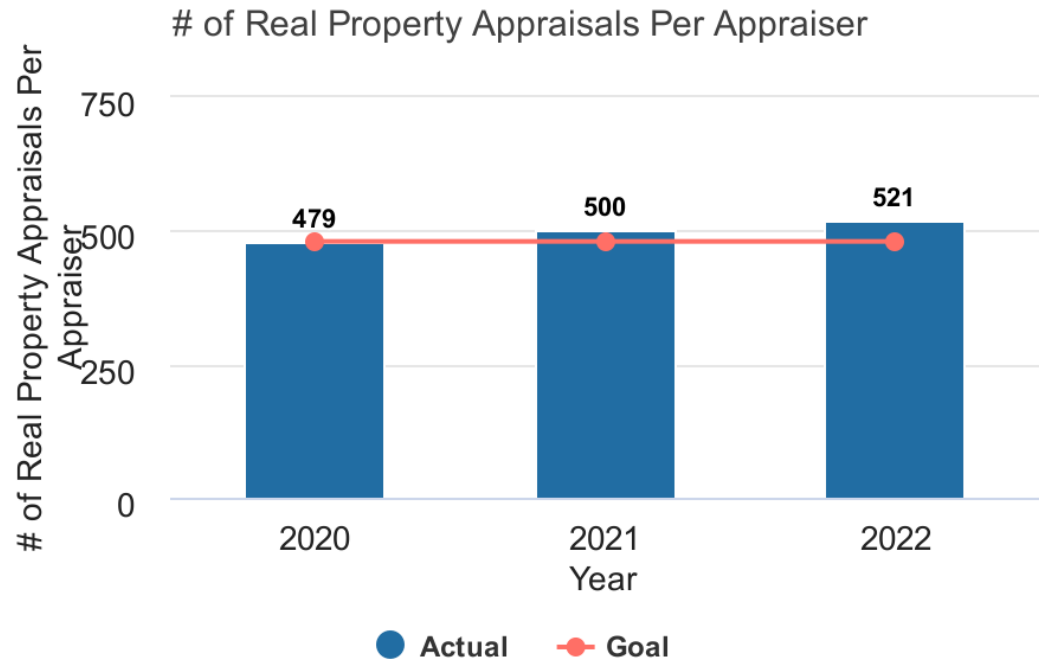
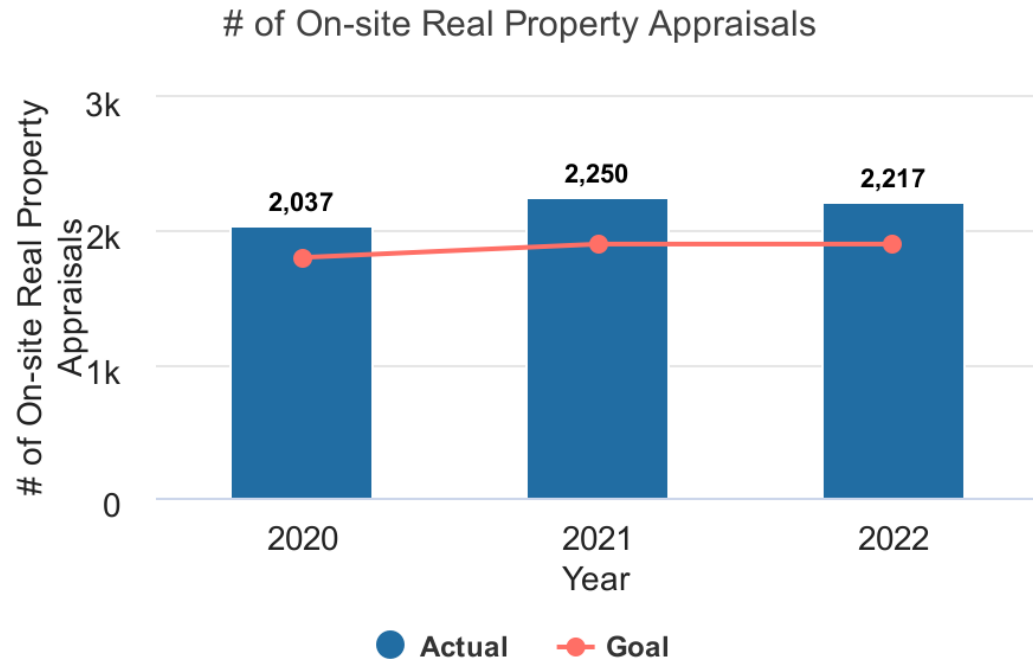


Key Performance Metrics

Priority: Economic Prosperity: Maintain the financial stability of Kent County

Annually project property values and study the level of assessment by property class through appraisal and/or sales studies and apply equalization factors, if necessary, to comply with state law.

Conduct on-site real property appraisals for at least 1,800 properties in agricultural, commercial, and industrial property classes.



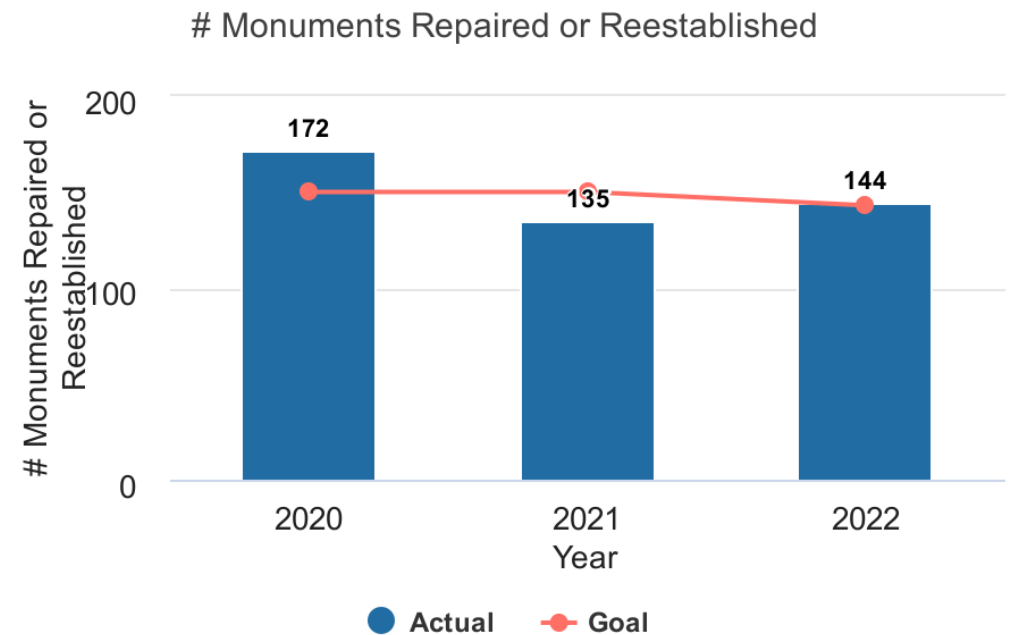
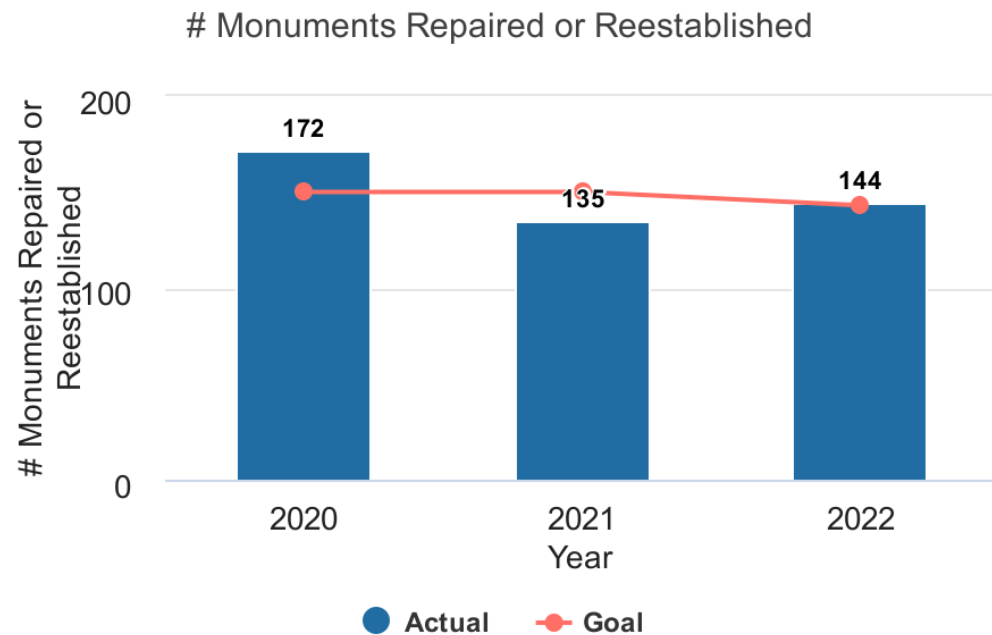


Key Performance Metrics

Priority: Economic Prosperity: Position County for multigenerational economic growth

Preserve public survey monuments for public use and preservation of the Public Lands Survey Systems (PLSS).

Repair or reestablish 100% of survey monuments reported as damaged or destroyed



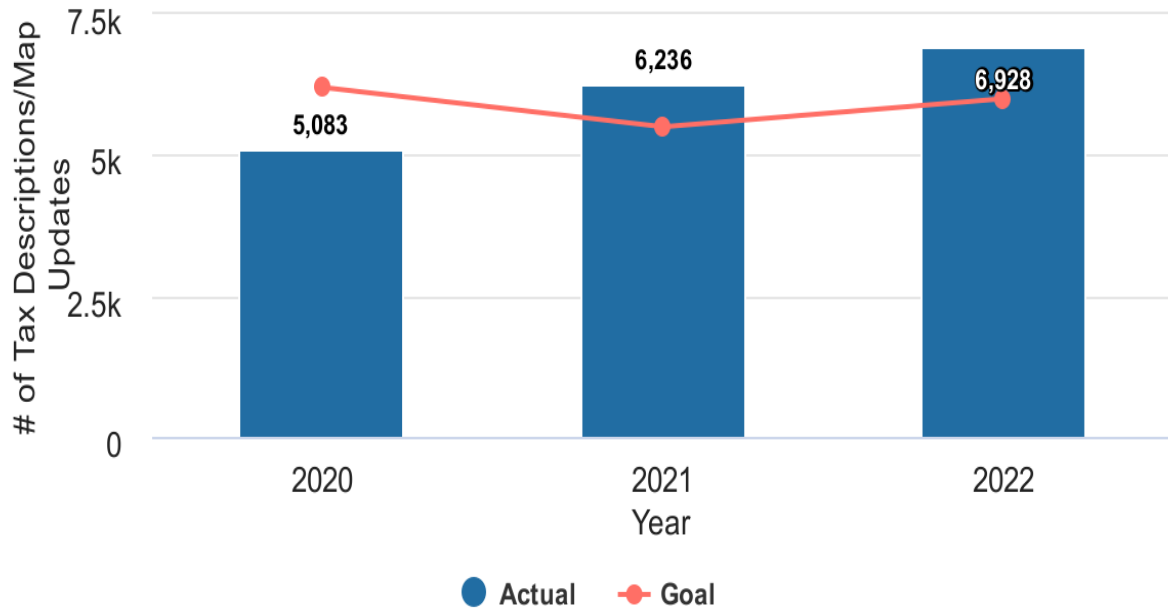


Key Performance Metrics

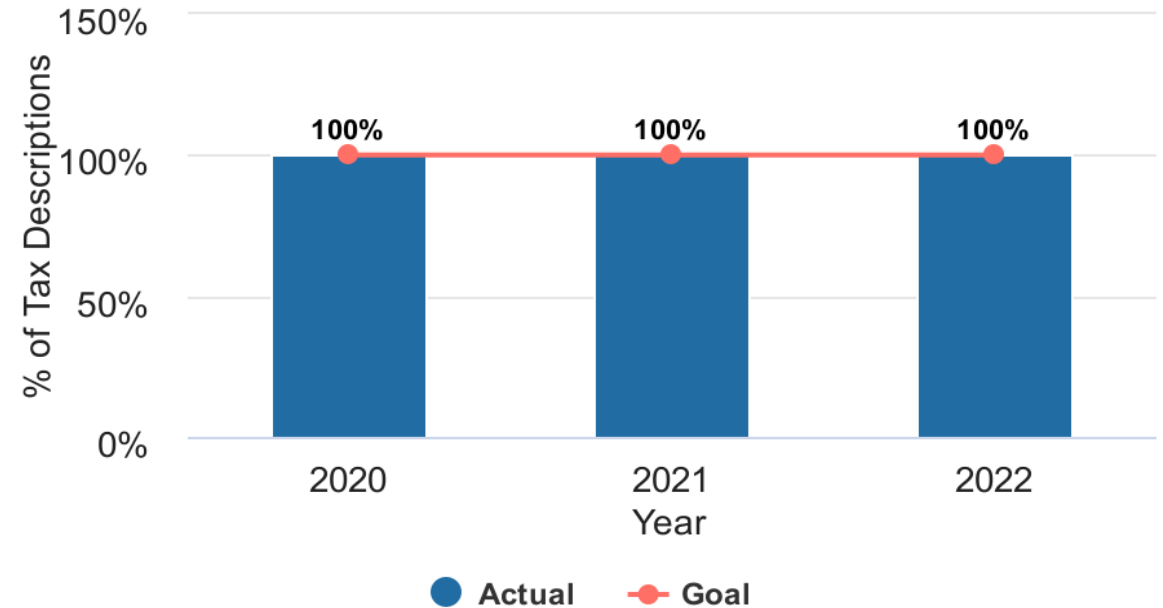
Priority: Economic Prosperity: Maintain the financial stability of Kent County

Provide professional tax mapping service so that all land in the county subject to property tax is taxed once and is not subjected to double taxation. In 2022, the department made a total of 6,928 mapping changes.

of Tax Descriptions/Map Updates



% of Tax Descriptions Complete Within 30 Work Days

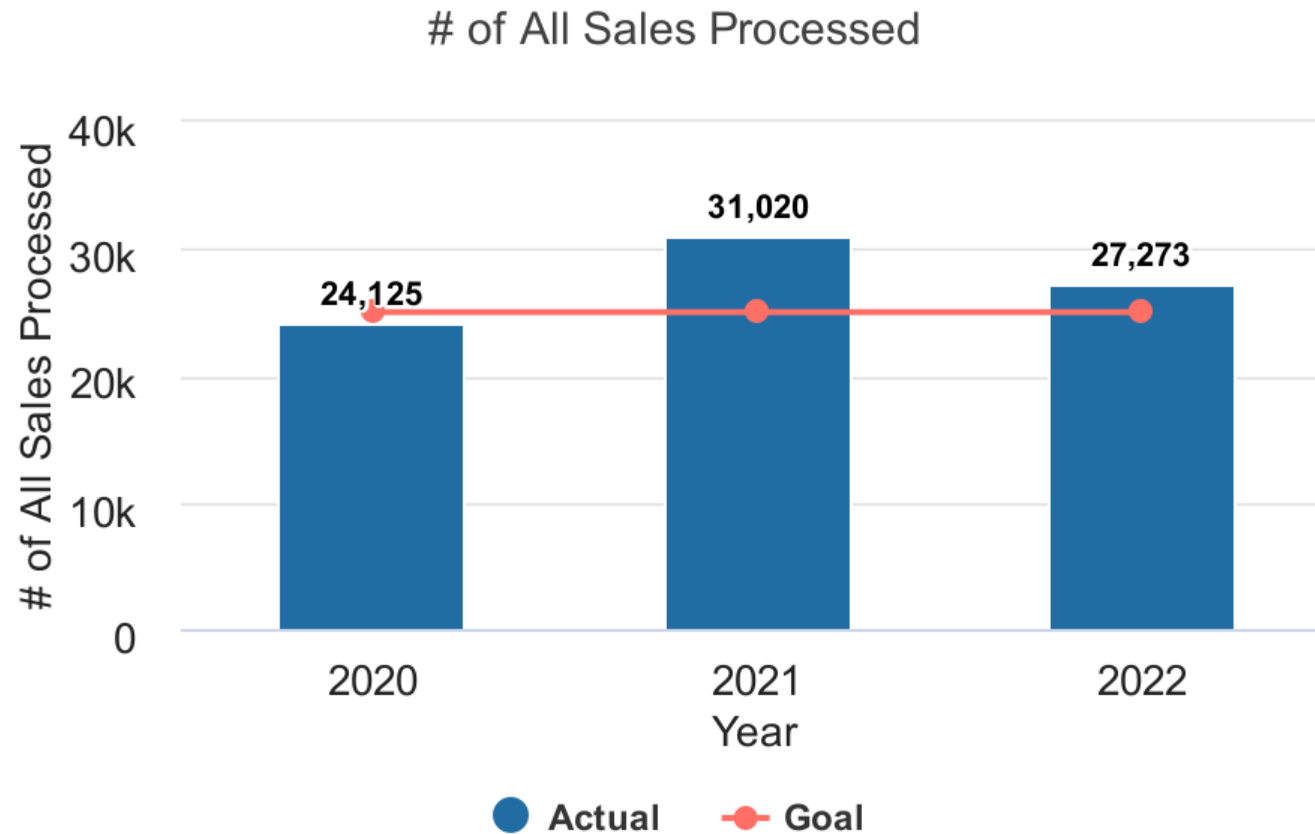




Key Performance Metrics

Priority: Economic Prosperity: Maintain the financial stability of Kent County

Provide professional deed certification, analysis, and property sales terms of sale for equalization sales studies reports for all property related documents recorded at Register of Deeds.



2021/2022 Significant Accomplishments

Mobility Solutions - One of the first in the State of Michigan to implement “Pivot Point” for use in our appraisal studies and damage assessment. This allows for greater accuracy, quicker response time, and less reliance on paper. This mobility solution has now been adopted by dozens of assessing units and counties throughout the state. Presented implementation process to state and national conferences.

CAMA Data Standards – Ongoing participation in rollout of CAMA data standards. Phase II of CAMA data standards implementation for the State Tax Commission was completed for the 2022 assessment cycle. Equalization led workshops for local assessors on how to comply with these standards for the 2022 assessment roll.

Michigan Equalization Gateway (MEG) – Participated as pilot county for implementation of the state’s new MEG system. The MEG system became operational for the 2022 assessment cycle.

2021/2022 Significant Accomplishments

Market Research Collaboration - In collaboration with surrounding counties, we generate a “Sales by Occupancy Report” in two forms. A confidential report to be used by staff appraisers and local assessors, and a non-confidential report that can be shared with area appraisers working in the public sector. The report is an outgrowth of our efforts to help establish CAMA Data Standards; and this report helps over 100 jurisdictions with credible market related information. Also conduct market research through CoStar.

Systems Workflow Improvements - By working with the Register of Deeds and Information Technology we are implementing a new deed processing processes which will be more time effective, less reliant on paper, and public friendly. Through the integration of the Tyler Recording System with the BS&A Assessing module, we are streamlining interdepartmental workflows. The goal for 2023 is to share these workflows externally with local assessors and to review our entire split workflow process to enhance response times for taxpayers and local assessors.

2021/2022 Significant Accomplishments

Allegan County Agreement- Continued success of intergovernmental agreement. This agreement enables efficiencies of scale through joint management of the sales processing, tax mapping and appraisal study activities for 63 local assessing jurisdictions. This collaboration has been an essential part of Kent County's leadership in CAMA data standards and has provided career succession planning coordination for both counties. This agreement has been extended through 2025.

Michigan Association of Equalization Directors (MAED)

Recognition- Equalization Department Director was recognized as the 2021 Director of the Year for the multi-year departmental effort to lead in the adoption and implementation of CAMA Data Standards, which were passed by the State Tax Commission and are now used statewide.

Michigan Assessors Association – Kent County Equalization Department team recognized as 2022 Distinguished Assessing Jurisdiction of the Year for making a significant contributions to the assessing profession for vision and leadership.



Key Collaborations



A Look Ahead

Business Intelligence Software – Increased utilization of Power BI software to create new datasets that combined non-traditional property data for deeper analysis of Board related initiatives.

Field Work in a Post COVID environment – We intend to adapt and refine data gathering capabilities using Qualtrics, GIS and Aerial Photography as primary data gathering tools and develop standards in conjunction with the Michigan Assessors Association.

A Look Ahead

Local Assessing Unit Communication/Integration –

We look to fully incorporate the collaborative tools of Office 365 and cloud computing to develop shared workflows with local assessors.

Land Records business process review – Work with County Treasurer and Register of Deeds to review flow of documents through land records recording and mapping processes.

A Look Ahead

Oblique Photography: Enhance Pictometry/EagleView imagery. Participating in state-wide aerial imagery committee with Center for Strategic Solution to increase access to high resolution imagery. Flight planned for 2023.

Damage Assessment Integration: Work with Matt Groesser in the Emergency Management Office of the Sheriff Department to expand and educate damage assessment teams. Work with marine and drone operators for floods and severe weather events. Tie mobility/GIS/CAMA together with State of Michigan.

A Look Ahead

Improve Departmental Strategic Planning: Incorporate Storyboarding as presented in the Disney management customer service training into departmental process reviews and planning in 2023

GIS Updates: Upgrade from ArcMap to ArcGIS Pro edition in 2023. Evaluate with IT-GIS strategic need to convert from existing GIS data models to a new 'Parcel Fabric' model.

A dark blue, irregularly shaped graphic with a splatter effect, containing the text "Thank you" in white. The graphic has a rough, hand-painted appearance with various shades of blue and white splatters around its edges. The text is centered within the dark blue area.

Thank you