

Bureau of Equalization

County Administration Building
300 Monroe Avenue NW, Grand Rapids, MI 49503-2206
Phone: (616) 632-7520 Fax: (616) 632-7525

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.

Overview

The Bureau of Equalization carries out both property appraisal and mapping functions on behalf of taxpayers and municipalities in Kent County. The Bureau has two divisions, the Appraisal Division and the Property Description and Mapping Division.

The Appraisal Division equalizes property values annually among 21 townships and nine cities so property taxes remain uniformly fair across Kent County. The Division reports annually to the Board of Commissioners on the apportionment of millages within a 50-mill cap among various jurisdictions. Division staff audit property transfers to ensure that the taxable and state equalized value remain identical for the following year and assist local units of government with property assessments, especially of complex agricultural, industrial, commercial and developmental sites. The Division also provides information to local governments to prepare cases for the Michigan Tax Tribunal, the appellate body on property tax matters.

The Property Description and Mapping Division creates and maintains property tax maps for all parcels of land in Kent County. The staff also updates all property descriptions for area municipalities. Map products and property information records are created for general reference by local municipalities, title companies, realtors, real estate developers, appraisal firms, law firms, surveyors, environmental companies, architectural and engineering firms and the general public for many purposes.

Operational 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
- 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
- Preserve public survey monuments for public use and preservation of the Public Land Survey System

Significant Accomplishments

- Completed 1st year of Alpine Township reappraisal of commercial/industrial property
- Established contract with Grand Rapids Township for reappraisal of commercial property
- City of Grand Rapids reappraisal merited Distinguished Assessment Jurisdiction Award at 2008 Michigan Assessors Association Conference



County Remonumentation Monument

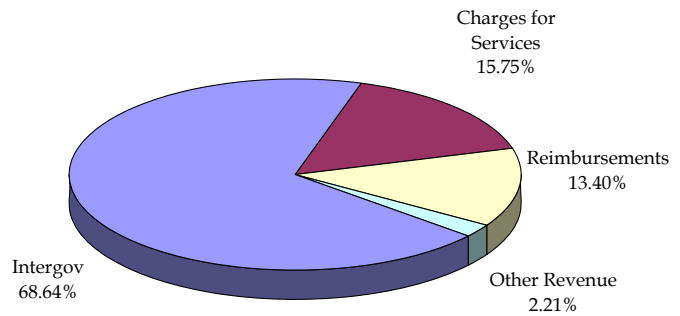
Selected Performance Measures

Indicator	2006	2007	2008	2009 Expected
Outcome:				
Percent of tax descriptions completed within 30 days	88.00%	100.00%	100.00%	90.00%
Percent of damaged monuments repaired	100.00%	100.00%	100.00%	100.00%
Output:				
Number of on-site real property appraisals	1,764	3,739	3,095	2,500
Number of personal property audits	561	365	240	225
Number of tax descriptions/ map updates	9,450	6,711	5,440	5,000
Number of commercial/industrial sales appraised	571	300	302	300
Number of sales processed	28,263	22,992	19,856	17,000
Efficiency:				
Number of real property appraisals per appraiser	378	623	619	500
Number of personal property audits per auditor	280	183	240	225

Department Revenue by Category

	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
General Fund				
Charges for Services	\$ 38,743	\$ 54,711	\$ 33,800	\$ 35,600
Reimbursements	71,223	340,967	221,844	30,300
Other Revenue	5,646	5,468	-	5,000
Total General Fund	\$ 115,612	\$ 401,146	\$ 255,644	\$ 70,900
Other Funds				
Special Projects	392,053	258,621	161,000	155,200
Total Revenue	\$ 507,665	\$ 659,767	\$ 416,644	\$ 226,100

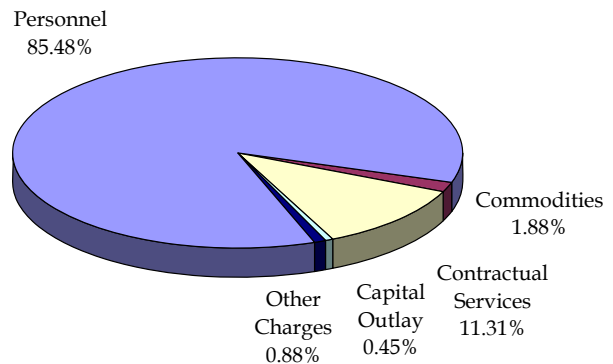
2009 Adopted Revenues \$226,100



Department Expenditures by Category

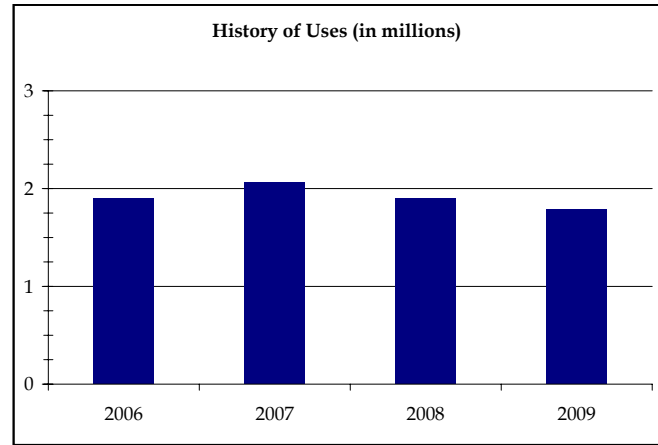
	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
General Fund				
Personnel	\$1,528,512	\$1,697,199	\$1,622,371	\$1,526,946
Commodities	26,775	30,467	28,530	28,530
Contractual Services	42,582	68,721	68,315	67,631
Capital Outlay	12,749	9,377	19,560	8,000
Total Uses	\$1,610,618	\$1,805,764	\$1,738,776	\$1,631,107
Other Funds				
Special Projects	288,644	258,621	161,000	155,200
Total Department	\$1,899,262	\$2,064,385	\$1,899,776	\$1,786,307
Personnel FTE	21	24	23	20

2009 Adopted Uses \$1,786,307



Program Expenditures

	2006	2007	2008	2009
	Actual	Actual	Adopted	Adopted
Bureau of Equalization	\$1,610,618	\$1,805,764	\$1,738,776	\$1,631,107
Remonumentation Prog	288,644	258,621	161,000	155,200
Total	\$1,899,262	\$2,064,385	\$1,899,776	\$1,786,307



Significant Budget Issues

In 2009-2010, Equalization will complete the reappraisal of the commercial and industrial class of Alpine Township and Grand Rapids Township.

Two Appraisal III positions and one full-time management position were eliminated in 2009.

DEPARTMENT: EQUALIZATION AND MAPPING

Department Mission Statement:

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.

Budget (2009): \$1,526,946
Staffing Level: 19 FTE (18 FT, 2 PT)

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.
- 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.
- Preserve public survey monuments for public use and preservation of the Public Land Survey System.

Objectives

- Ensure the level of assessment for 100% of property by class is set at 50% of true cash value.
- Conduct on-site real property appraisals for at least 2,500 properties in agricultural, commercial, and industrial property classes.
- Conduct on-site appraisals for 90% of sold commercial/industrial properties annually.
- Conduct record audits and/or on-site appraisals for at least 225 personal property statements.
- Annually conduct assessment roll audits for 30 city/township assessment rolls by property class prior to April 1.
- Prepare new tax descriptions and map updates for at least 90% of parcel splits/combinations within 30 working days.
- Repair at least 90% of survey monuments reported as damaged or destroyed.

Indicators	2006 Actual	2007 Goal/ Actual	2008 Goal/ Actual	2009 Goal
Outcomes				
% cities/townships with all property classes equalized at 50% of true cash value.	100.00%	100.00%/100.00%	100.00%/100.00%	100.00%
# of on-site real property appraisals	1,764	2,700/ 3,739	2,500/ 2,900	2,500
% commercial/industrial sales appraised	100.00%	90.00%/90.00%	90.00%/100.00%	100.00%
# of personal property audits	561	400/ 365	225/ 240	225
# Assessment Rolls audited by April 1.	0	30/ 27	30/ 24	30

% of tax descriptions complete within 30 work days	88.00%	90.00%/100.00%	90.00%/100.00%	90.00%
% of damaged monuments repaired	100.00%	100.00%/100.00%	100.00%/100.00%	100.00%

	2006 Actual	2007 Goal/ Actual	2008 Goal/ Actual	2009 Goal
Indicators				
Efficiencies				
# of real property appraisals per appraiser	378	350/623	500/549	500
# of personal property audits per auditor	280	200/183	225/240	225

	2006 Actual	2007 Goal/ Actual	2008 Goal/ Actual	2009 Goal
Indicators				
Outputs				
# of commercial/industrial sales appraised	571	500/300	300/110	150
# of all sales processed	28,263	25,000/22,992	20,000/20,823	17,000
# of tax descriptions/map updates	9,450	7,000/6,711	7,000/5,440	5,000
# equalization factors applied	NA	NA	0/1	0
# property classes studied	134	134/134	134/134	134
# monuments repaired	25	25/77	25/50	25