

Assessment Administration in Kent County

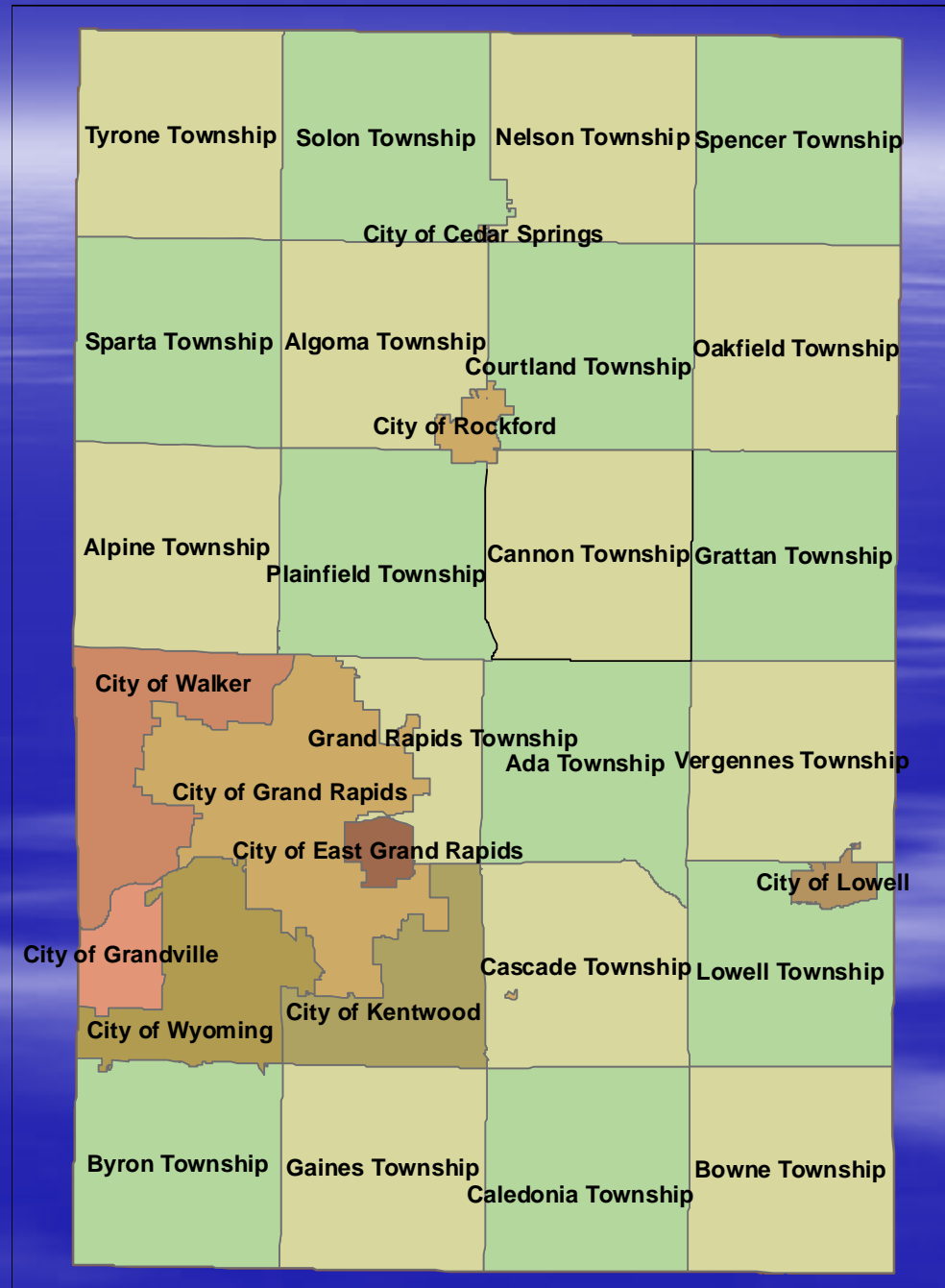
A Primer and Discussion with
County/Local Leadership

Assessment Administration in Kent County

- Who does it?
- What do they do?
- When do they do it?
- How do they do it?
- Why do we do it this way?
- What resources are required?
- Can it be done better/more cost effective?

Who does the work?

- 21 Townships
- 9 Cities
- Full-Time Assessors
- Part-Time Assessors
- Local support staff
- Equalization
 - Appraisal Division
 - PD&M Division

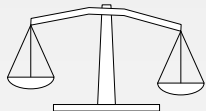


Local Assessing Personnel

- Full-Time Assessors
- Part-Time Assessors
- Local Unit Support Staff
 - Shared, dedicated, full-time and part-time
- Reappraisal firms
- Staff sizes vary by unit based on # parcels/unit, budget priorities, etc.

2010 Local Unit Staffing Levels (Estimated)

Local Unit	FTE	PARCELS	Local Unit	FTE	PARCELS
Ada	2.50	5,806	Plainfield	3.80	13,312
Algoma	1.00	4,286	Solon	0.40	2,782
Alpine	2.00	4,463	Sparta	1.00	3,674
Bowne	0.10	1,495	Spencer	0.30	2,846
Byron	2.00	8,551	Tyrone	0.60	2,089
Caledonia	1.20	5,804	Vergennes	0.20	2,020
Cannon	0.50	5,898	Cedar Springs	0.20	1,201
Cascade	3.00	8,768	East Grand Rapids	1.00	4,237
Courtland	0.80	3,337	Grand Rapids City	16.00	68,165
Gaines	1.80	7,979	Grandville	1.25	6,834
Grand Rapids Twp	2.00	7,264	Kentwood	4.50	18,075
Grattan	0.20	2,311	Lowell City	0.60	1,737
Lowell Twp	0.20	2,346	Rockford	0.50	2,440
Nelson	0.40	2,490	Walker	3.00	9,206
Oakfield	0.40	3,240	Wyoming	5.50	25,643
			All Local Units	56.95	238,299
			Average Parcels/FTE		4,184

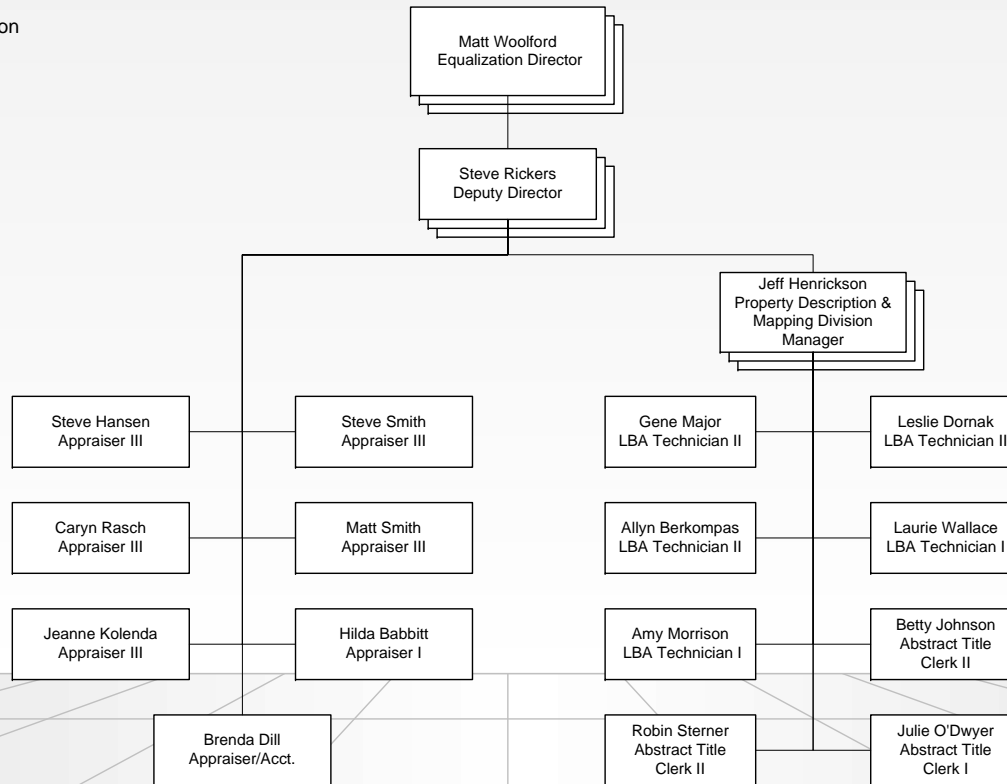


Appraisal Division

Kent County Bureau of Equalization



Property Description
and Mapping Division



Appraisal Division

- What is the market value of property in Kent County?
- How do the assessed values compare to market value?
- What is the difference?
- Inform local assessor of adjustments needed.
- Make sure the assessor makes necessary adjustments.
- Impose equalization factor if adjustments are not made accurately.

Property Description and Mapping

- A 40+ year partnership between the County and Local Units
- Historic property tax maps and orthophotos since 1968
- One standard for all parcels in Kent County
- Sidwell Parcel Numbering System
- Landbase Administrator for GIS parcel layer
- Non-mandated service to serve local units for compliance with Property Tax Act mapping mandate.
- Independently enters all property transfers and sales
- Does all property splits/combinations in Kent County.

Local Units + Kent County FTE

Local Unit	FTE	PARCELS	Local Unit	FTE	PARCELS
Ada	2.50	5,806	Plainfield	3.80	13,312
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Oakfield	0.40	3,240	Wyoming	5.50	25,643
All Local Units				56.95	238,299
Kent County				18.00	
All Kent County				74.95	238,299
Avg Parcels/FTE					3,179

A Time of Change

- Declining Property Values
- Budgetary Changes
- City/Township Service Level Changes
- Assessment Profession Changes
- Technology Changes
- Certification/Education Changes
- Personnel Changes

Budgetary Changes

- Declining property values over last 3 years.
- Budget constraints require service adjustments
- Layoffs, furloughs over the past few years
- Additional reductions to come?
- Budget realities creating necessity for additional ways to collaborate/consolidate?
 - Improve, or just maintain existing levels?

Assessing Changes

- No more State Assessors Board
- New State Tax Commission
- Changes in Certification Levels
 - Level the playing field
- Changes in Assessor Education
 - Decrease failure rate of 14 point reviews?
 - Require more education at lower levels.

Technology Changes: Then and Now

THEN:

- Paper Record Card (usually old)
- Black and White aerial photos
- Polaroid pictures
- Paper Maps
- Paper Assessment Manuals
- Hand drawn sketches
- Trips to County for deeds
- Few exemptions
- No Proposal A
- No taxable value
- No homestead exemptions
- No property transfer affidavits
- Few exemptions and special acts parcels

NOW:

- Modern CAMA system
- Modern GIS system
- Modern Register of Deeds system
- Online access to record card
- Color orthophotos (top down view)
- Color oblique photos (Pictometry)
- Mobile Video capture
- GPS grade point positioning
- Proposal A and Taxable Values
- Homestead Exemptions
- Property Transfer Affidavits
- Growth in exemptions and special acts parcels.
- Doing more with less...

Recent Collaboration

- City of Grand Rapids
 - Commercial/Industrial Reappraisal
 - Split Services Agreement
 - Street Lighting Project
- Grand Rapids Township
 - Commercial/Industrial Reappraisal
- Alpine Township
 - Commercial/Industrial Reappraisal

Collaboration

- History of collaboration in Kent County
 - PD&M, Centralized Tax Systems, Orthophotography
- Opportunities for collaboration in the future?
 - Discussing County Levels of Service
 - Three possible ways to collaborate...

Assessing Standards vs. Budget Realities

- Standards versus Budget constraints?
 - A quagmire or a false choice?
- Effectiveness vs. Cost Cutting concerns
- You don't know until you know.....

Three Potential County Tiers of Service

- Assessment Support Services
 - Collaborate on deeds, PTA's, homestead exemptions.
 - Similar to old PTAS data entry
- Field Services
 - Contract for reappraisals, 20% field work per year services with County.
- Assessment Administration Services
 - Contract for all responsibilities for Assessing services
 - MTT Appeals Administration

Questions?

- Is it time for locals and the county to collaborate more in assessing?
- What are the opportunities, and obstacles?
- What is the best way to answer these questions?
- How do we proceed from here?