

Bureau of Equalization

County Administration Building
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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.

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. (Stable Revenues)
- Provide professional mapping service so that all land in the county subject to the property tax is taxed once and is not subject to double taxation. (Stable Revenues)
- Preserve public survey monuments for public use and preservation of the Public Land Survey System. (High Quality of Life)

Significant Accomplishments

- In 2016, entered into Equalization Services agreement with Allegan County. In addition, the department renewed its agreement with Montcalm County through 2017. The county will be reviewing these arrangements in 2017 with the objective of bringing the three systems together in a common data environment.
- In 2017, completed countywide oblique aerial photography project update. This is the first flight of a two flight contract; the second flight is scheduled for 2020.
- In 2016-2017, the department continues to lead in the development of Computer Assisted Mass Appraisal Standards (CAMA) through the Michigan Association of Equalization Directors (MAED) and the Michigan Assessors Association (MAA).
- In 2016-2017, the department continues to promote the sharing of data on a Regional and Statewide basis through leading a multi-county pilot for a statewide parcel repository through the State of Michigan.
- in 2017, the department successfully housed two Calvin College GIS Interns for the Spring 2017 semester. The interns accomplished mapping and GIS tasks for three county departments during placements.



County Remonumentation Monument

DEPARTMENT: EQUALIZATION AND MAPPING

Department Mission Statement:

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Goals

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- 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 1,800 properties in agricultural, commercial, and industrial property classes.
- Conduct on-site appraisals for 100% of sold commercial/industrial properties annually for economic condition factor analyses.
- 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 95% of parcel splits/combinations within 30 working days.
- Repair or reestablish at least 100% of survey monuments reported as damaged or destroyed.

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
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	2,036	1,825/ 2,391	1,815/ 1,857	1,915
% commercial/industrial sales appraised for economic condition factors.	100.00%	100.00%/ 100.00%	100.00%/ 100.00%	100.00%
# of personal property audits	241	225/ 258	225/ 201	200

# Assessment Rolls audited by April 1.	30	30/ 30	30/ 29	30
% of tax descriptions complete within 30 work days	95.00%	95.00%/ 95.00%	95.00%/ 95.00%	95.00%
% of damaged monuments repaired	100.00%	100.00%/ 100.00%	100.00%/ 100.00%	100.00%

	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Indicators				
Efficiencies				
# of real property appraisals per appraiser	509	450/ 598	450/ 464	480
# of personal property audits per auditor	241	225/ 258	225/ 201	200

	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Indicators				
Outputs				
# of commercial/industrial sales appraised for economic condition factors.	268	175/ 294	250/ 340	350
# of all sales processed	27,490	25,000/ 28,933	27,000/ 29,662	29,000
# of tax descriptions/map updates	5,521	5,800/ 5,024	5,500/ 4,288	4,500
# equalization factors applied	0	0/ 0	0/ 1	0
# property classes studied	135	135/ 135	138/ 138	137
# monuments repaired or reestablished	384	400/ 361	400/ 191	200