

# 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 2017, entered into three-year agreement with Allegan County for Equalization Director Services. This is a collaboration in line with recommendations of the CCWG and the County will be reviewing this arrangement in 2018 to examine common data management of CAMA/GIS data.
- In 2018, completed countywide oblique aerial photography flight for enterprise use for all county departments. The county has a two-flight contract; the second flight is scheduled for 2020.
- In 2018, the department concluded the development of Computer Assisted Mass Appraisal Standards (CAMA) through the Michigan Association of Equalization Directors (MAED) and the Michigan Assessors Association (MAA). The CAMA Data guidelines were passed by the State Tax Commission in February 2018.
- In 2017-2018, 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 2018, the department successfully housed a Calvin College GIS Intern for the Spring 2018 semester. The intern accomplished mapping and GIS tasks for three county departments during placements.



County Remonumentation Monument

**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.*

**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.

<b>Indicators</b>	<b>2015 Actual</b>	<b>2016 Expected/ Actual</b>	<b>2017 Expected/ Actual</b>	<b>2018 Expected/ Actual</b>
<b>Outcomes</b>				
% 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	2,391	1,815/ 1,857	1,915/ 2,570	2,000
% commercial/industrial sales appraised for economic condition factors.	100.00%	100.00%/ 100.00%	100.00%/ 100.00%	100.00%
# of personal property audits	258	225/ 201	200/ 213	200

# Assessment Rolls audited by April 1.	30	30/ 29	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%

	<b>2015 Actual</b>	<b>2016 Expected/ Actual</b>	<b>2017 Expected/ Actual</b>	<b>2018 Expected/ Actual</b>
<b>Indicators</b>				
<b>Efficiencies</b>				
# of real property appraisals per appraiser	598	450/ 464	480/ 612	480
# of personal property audits per auditor	258	225/ 201	200/ 200	200

	<b>2015 Actual</b>	<b>2016 Expected/ Actual</b>	<b>2017 Expected/ Actual</b>	<b>2018 Expected/ Actual</b>
<b>Indicators</b>				
<b>Outputs</b>				
# of commercial/industrial sales appraised for economic condition factors.	294	250/ 340	350/ 433	375
# of all sales processed	28,933	27,000/ 29,662	29,000/ 29,672	29,000
# of tax descriptions/map updates	5,024	5,500/ 4,288	4,500/ 6,486	7,000
# equalization factors applied	0	0/ 1	0/ 3	0
# property classes studied	135	138/ 138	137/ 137	137
# monuments repaired or reestablished	361	400/ 191	200/ 244	250