



Bureau of Equalization Performance Measures

Apr 27, 2021

Department 5

Bureau of Equalization

The Bureau of Equalization carries out professional 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 department performs Equalization Director services for Allegan County through an intergovernmental agreement. The department also provides strategic data support to multiple departments to improve operational outcomes.

The Appraisal division equalizes property values annually among 21 townships and nine cities so property taxes remain fair and equitable across Kent County. The division reports annually to the Board of Commissioners on the apportionment of property tax millages within a 50-mill cap among various jurisdictions. Division staff audit property assessment rolls and property transfers to ensure that taxable values are calculated accurately. The division assists local units of government with property assessments, especially complex agricultural, industrial, commercial, and developmental sites. The division provides supporting market 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 professional property tax maps for all parcels of land in Kent County. Mapping technicians update 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.

The department administers the county remonumentation program annually. Department personnel maintain a real property inventory of all county owned property and also provide support to the 911 Dispatch Authority for property address maintenance. Departmental staff provides customized mapping services in coordination with the county GIS team and provisions oblique aerial photography every 3 years to support operational outcomes for county departments and for the general public. The department coordinates formal damage assessment after severe weather events for the Sheriff's department.

Department Goal 5.1

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.

Updated on Feb 23, 2021 13:56:26

The annual work plan has been modified due to COVID-19.

The sales study progress is complete for 2020.

The appraisal study workflow has been modified. From mid-March to mid-June, our normal field work operations were halted due to the pandemic. We have modified our strategies, in consultation with the State of Michigan, and have a modified field work plan in place where we are relied on previous field inspections and current aerial photos for data gathering. We are using surveys from Qualtrics and phone interviews to augment. While these modified practices differ from our traditional methods, the fact that we had 2020 current oblique photos alleviated gaps.

Auditing of assessment rolls was conducted successfully in April 2020. No factors were necessary for 2020. The County Board approved the Equalization Report on April 23, 2020.

Objective 5.1.1

Updated on Feb 16, 2021 21:50:04

Feb 03, 2020 - Apr 01, 2020

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

Departmental staff completed assessment roll compliance audits for all 30 assessing units for the 2019-2020 assessment cycle. All government units were in compliance and zero equalization factors were applied for the current year.

Checklist (Equal Weighting) : 30/30

- ~~Ada Township~~
- ~~Algoma Township~~
- ~~Alpine Township~~
- ~~Bowne Township~~
- ~~Byron Township~~
- ~~Caledonia Township~~
- ~~Cannon Township~~
- ~~Cascade Township~~
- ~~Courtland Township~~
- ~~Gaines Township~~
- ~~Grand Rapids Township~~
- ~~Grattan Township~~
- ~~Lowell Township~~
- ~~Nelson Township~~
- ~~Oakfield Township~~
- ~~Plainfield Township~~
- ~~Solon Township~~
- ~~Sparta Township~~
- ~~Spencer Township~~
- ~~Tyrone Township~~
- ~~Vergennes Township~~
- ~~City of Cedar Springs~~
- ~~City of East Grand Rapids~~
- ~~City of Grand Rapids~~
- ~~City of Grandville~~
- ~~City of Kentwood~~
- ~~City of Lowell~~
- ~~City of Rockford~~
- ~~City of Walker~~
- ~~City of Wyoming~~

Cloned as Objective 1.1.2 (Kent County Strategic Plan)

Objective 5.1.2

Updated on Feb 16, 2021 21:53:10

Mar 01, 2020 - Jul 31, 2020

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

Sales through March 31st, 2020 were examined to ascertain the assessed/ sales price ratios based on market conditions for the 2019-2020 assessment cycle. With COVID-19 stay at home orders, the department successfully adapted our workflows and this function was in continuous operation employing remote workflows to complete everything on time in 2020.

Checklist (Manual Weighting) : 3/3

- ~~10% Agricultural Sales~~
- ~~45% Commercial Sales~~
- ~~45% Industrial Sales~~

√Agricultural Sales

√Commercial Sales

√Industrial Sales

Objective 5.1.3

Updated on Feb 16, 2021 21:54:24

Feb 01, 2020 - Apr 23, 2020

Ensure the level of assessment for 100% of property by class is set at 50% of true cash value.

Cloned as Objective 1.1.3 (Kent County Strategic Plan)

This objective was completed on April 23rd when the Board of Commissioners accepted the recommended County Equalized Valuations for 2020 after comprehensive review by the Equalization Department. Each of the 30 assessing districts was in compliance for the 2019-2020 assessment cycle.

Objective 5.1.4

Updated on Feb 16, 2021 22:20:33

Jan 01, 2020 - Nov 27, 2020

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

Significant Accomplishment
Innovation

For the 2019-2020 assessment cycle, the appraisal division completed 2,037 real property appraisals using remote mobile field work methodology of surveys, record review, and aerial photography. The inability to gather primary interior data was augmented with Qualtrics survey questionnaires and a timely aerial oblique photo project that provided up to date property information even during the work shut down periods of the COVID-19 pandemic. By planning for a mobility first strategy in 2018-2019, the department was well situated to complete its annual appraisal work plan with its innovative use of technology.

Objective 5.1.5

Updated on Feb 16, 2021 22:21:50

Ongoing - Ongoing

Conduct record audits and/or on-site appraisals for at least 225 personal property statements. This measure will be discontinued and will be replaced by the Personal Property Record Verification measure.

This measure will be discontinued and replaced by the Personal Property Record Verification measure.

Objective 5.1.6

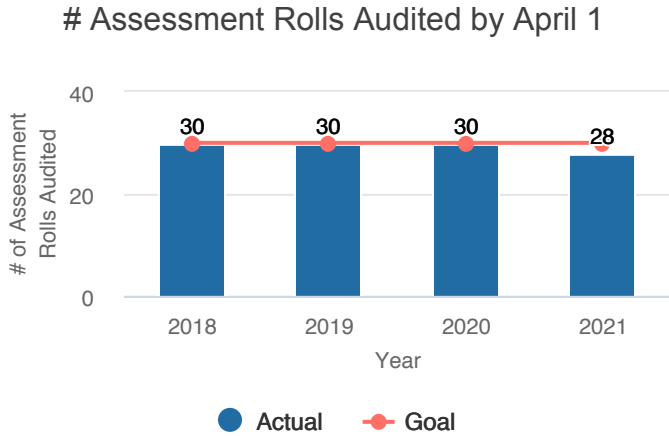
Updated on Feb 23, 2021 13:52:51

Jan 01, 2020 - Nov 27, 2020

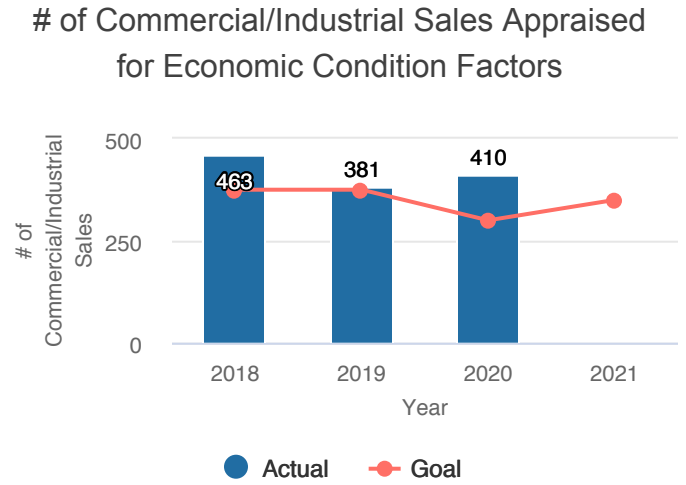
Annually conduct personal property statement record verification process to be completed annually by November 27th. Between 5%-10% of personal property statements from each assessing jurisdiction will be sent to Equalization for record verification.

Status updated to "Completed"

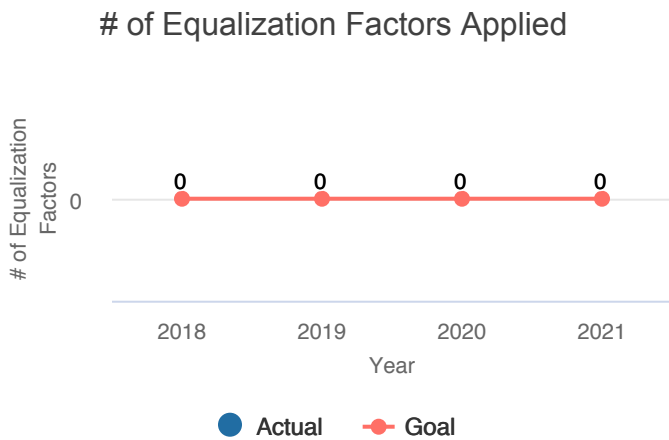
Equalization - # Assessment Rolls Audited by April 1



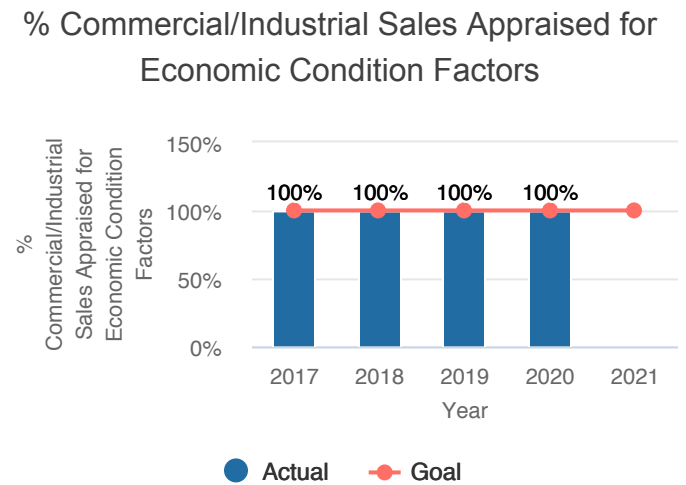
Equalization - # of Commercial/Industrial Sales Appraised for Economic Condition Factors



Equalization - # of Equalization Factors Applied



Equalization - % Commercial/Industrial Sales Appraised for Economic Condition Factors

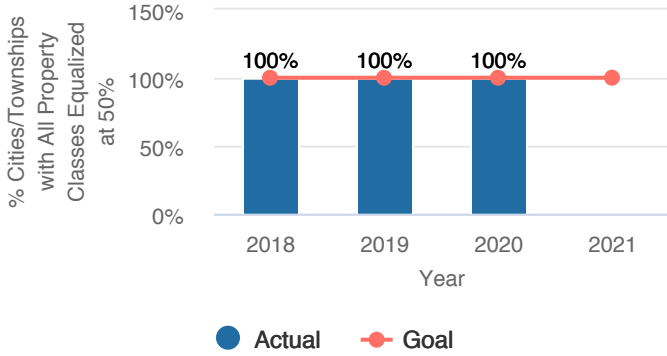


Comment

The goal for each assessment cycle is to have all property classes to be valued by assessors at 50% of true cash value. When this fails, it is the responsibility of the Board of Commissioners, through its Equalization Department, to 'equalize' the assessments that did not meet the target of 50%. The imposition of an equalization factor is the mechanism that the Director achieve an overall level of assessment at 50%. In 2017, a clerical error by one local assessor resulted in a factor in one unit's agricultural class, commercial class, and industrial class. Historically, Kent County assessors do an excellent job and most years have a zero equalization factors applied.

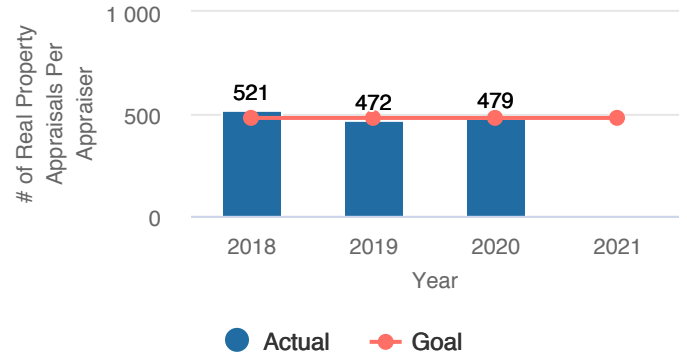
Equalization - % Cities/Townships with All Property Classes Equalized at 50% of True Cash Value

% Cities/Townships with All Property Classes Equalized at 50% of True Cash Value



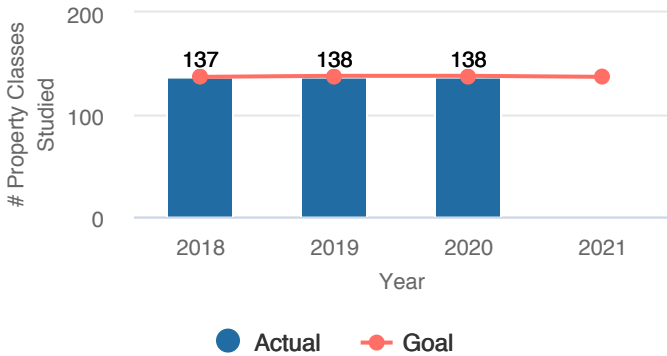
Equalization - # of Real Property Appraisals Per Appraiser

of Real Property Appraisals Per Appraiser



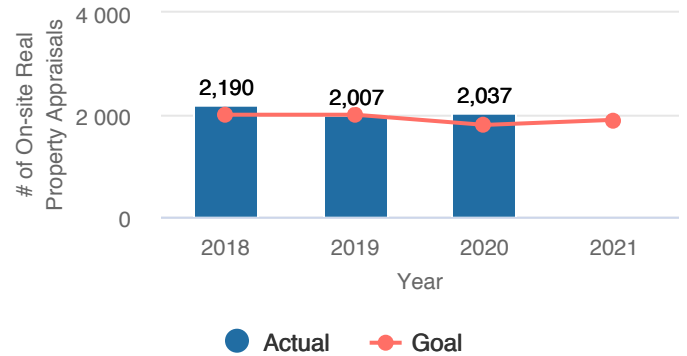
Equalization - # Property Classes Studied

Property Classes Studied

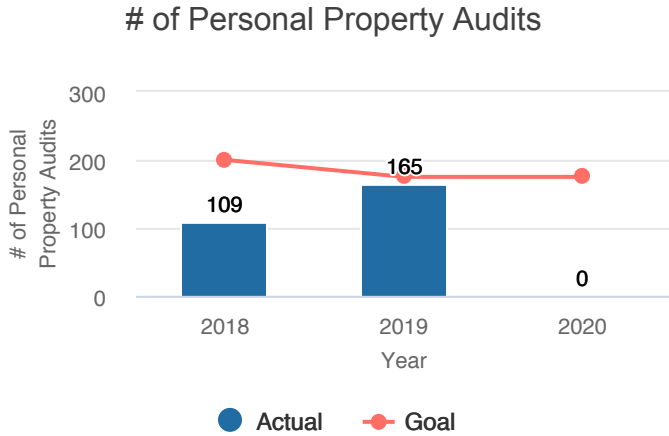


Equalization - # of On-site Real Property Appraisals

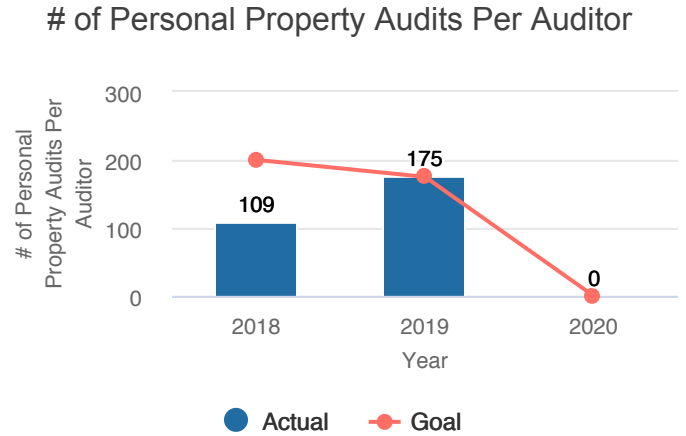
of On-site Real Property Appraisals



Equalization - # of Personal Property Audits



Equalization - # of Personal Property Audits Per Auditor



Personal Property record verification

Annually review 5%-10% personal property statements from each unit for accuracy.

Department Goal 5.2

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

Updated on Feb 23, 2021 13:57:58

Objective 5.2.1: Repair or reestablish 100% of survey monuments reported as damaged or destroyed. (100% completed)

Each year, iron survey monument maintenance is performed in Kent County. This year, there are 150 monuments identified for maintenance work through the 2020 Remonumentation Grant Program. The survey work has been disrupted due to the COVID-19 stay at home orders. Work resumed in June, 2020 and was completed by December, 2020.

Objective 5.2.1

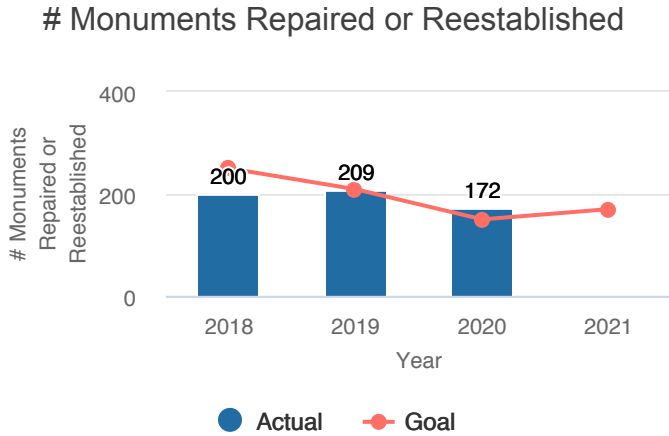
Updated on Feb 23, 2021 13:59:34

Status updated to "Completed"

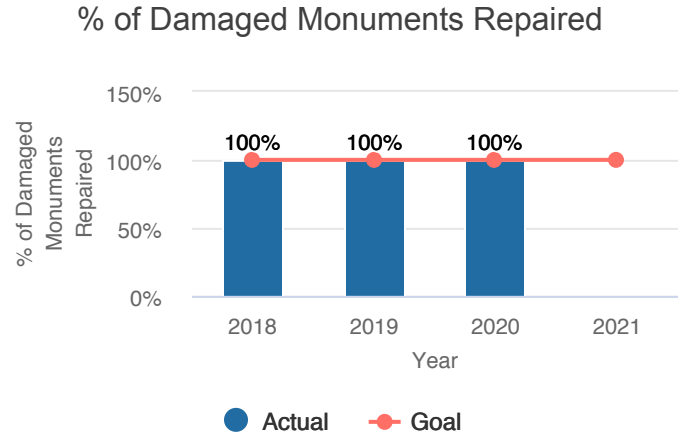
Jan 01, 2020 - Dec 31, 2020

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

Equalization - # Monuments Repaired or Reestablished



Equalization - % of Damaged Monuments Repaired



Department Goal 5.3

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.

Objective 5.3.1

Updated on Mar 03, 2021 21:31:58

Jan 01, 2020 - Dec 31, 2020

Status updated to "Completed"

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.

Objective 5.3.2

Updated on Mar 04, 2021 04:15:16

Jan 01, 2020 - Dec 30, 2020

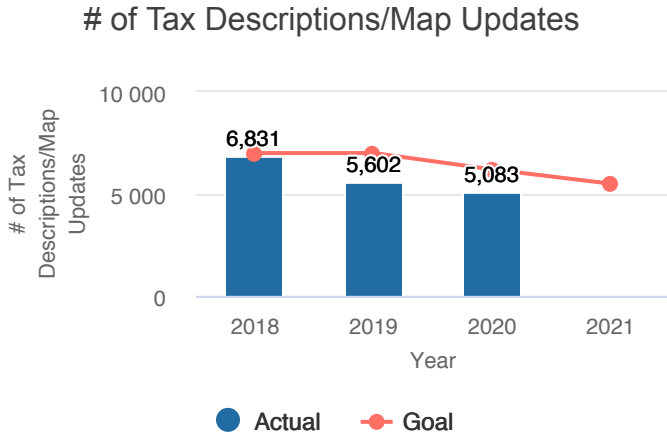
Deed certification, analysis, and processing of deeds related to property transfers was completed on time. A total of 24,125 property related documents were processed in 2020.

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 office.

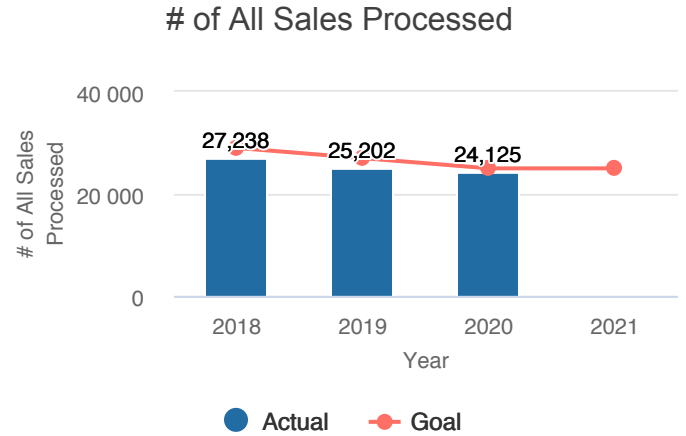
Work Plan

Process deeds

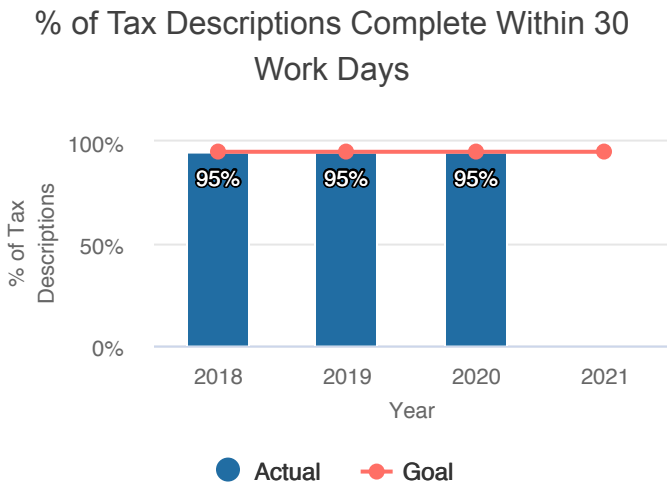
Equalization - # of Tax Descriptions/Map Updates



Equalization - # of All Sales Processed



Equalization - % of Tax Descriptions Complete Within 30 Work Days



Department Goal 5.4

Significant Accomplishments

Updated on Mar 04, 2021 04:56:20

In 2020, several significant accomplishments were achieved in Equalization.

Innovative items included the GIS Team and our mobility partner, Pivot Point in creating a real-time damage assessment for the flooding that occurred last spring; and the creation of a new import process from the Register of Deeds new Tyler Recorder system into our BS&A CAMA system.

Collaborative efforts in maintaining a comprehensive Sales by Occupancy Report were shared on a regional basis benefitting over 100 West Michigan communities. In addition, Mike Fortman, Kent County's Data Scientist, did an exceptional job in supporting the Administrator's office and the Health Department by creating numerous visuals and datasets to support the county during the COVID-19 pandemic. Mike has been reassigned to the Administrators Office so he can more directly support the overall objectives of the Board.

Equalization looks forward to continuing its tradition of leading practical collaborations and providing innovative leadership for the advancement of Assessment Administration in 2021.

Objective 5.4.1

Updated on Jun 17, 2020 02:05:10

Jan 01, 2019 - Dec 31, 2020

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.

Fully implemented Pivot Point mobility software that integrates with our BS&A Assessing software to take photos, gather property attributes, and perform sketches in the field.

Significant Accomplishment

Innovation

Objective 5.4.2

Updated on Mar 04, 2021 04:19:30

Ongoing - Dec 31, 2020

Mike Fortman was added to our staff as a Data Scientist, to aid in the analysis of real estate trends in Kent County. Mike is also available to assist other County departments as needed. Mike has worked extensively with the Administrators Office, Health Department, Courts, Sheriff's Office, Human Resources, Clerk's Office, Friend of the Court, and IT on various initiatives in the past year.

The position of Data Scientist has proven to be good investment. Mike Fortman distinguished the county by working closely with the County Administrators office and the Health Department to develop comprehensive data analytics tools and visuals for the COVID-19 pandemic. Mike has been relocated and now reports to the Administrators Office to the Performance Manager.

Significant Accomplishment

Collaboration

Objective 5.4.3

Updated on Mar 04, 2021 04:40:06

This report was completed in 2020.

Jun 01, 2020 - Dec 31, 2020

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.

Significant Accomplishment

Collaboration

Objective 5.4.4

Updated on Mar 04, 2021 04:21:31

A new deed processing system was completed with the assistance of the the Register of Deeds vendor, Tyler Technologies, Information Technolgy, and BS&A Software to implement a deeds processing tool. This goal was fully completed in 2020.

Jan 01, 2020 - Dec 31, 2020

By working with the Register of Deeds and Information Technology we are implementing a new deed processing system 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 the remainder of 2020 is to share these workflows externally with local assessors.

Significant Accomplishment

Innovation

Objective 5.4.5

Updated on Mar 04, 2021 04:23:07

Educational plans were completed in 2020.

Ongoing - Dec 31, 2020

Continued support of education for staff as reflected in three staff members achieving various levels of certification with the State of Michigan. Josh Bouman-MCAO, Phil Wall-MMAO (highest level of certification in the State of Michigan), Ian Noyes-MCAT (Allegan County). Matt Woolford and Steve Rickers were instructors for Michigan Assessors Association. Instrumental in bringing IAAO professional education to Kent County in the coming year.

Significant Accomplishment

Community Impact

Objective 5.4.6

Ongoing - Dec 31, 2020

Elliott Lowe from the IT GIS Team successfully implement a LIVE damage assessment system that links directly with our Pivot Point Field App for damage assessment. This tool was used for the 1st time in the May 2020 flooding event in Plainfield, Ada, and the City of Lowell. The live damage assessment was tallied live and the results are shareable instantly at the Emergency Operation Center and can be shared with the State of Michigan in real time.

Updated on Jun 23, 2020 01:21:37

Elliott Lowe from the IT GIS Team successfully implement a LIVE damage assessment system that links directly with our Pivot Point Field App for damage assessment. This tool was used for the 1st time in the May 2020 flooding event in Plainfield, Ada, and the City of Lowell. The damage assessment was tallied live and the results are shareable instantly at the Emergency Operation Center and can be shared with the State of Michigan in real time.

Significant Accomplishment

Innovation