

**Treasurer's Office**  
County Administration Building  
300 Monroe Avenue NW, Grand Rapids MI 49503  
Phone: (616) 632-7500 Fax: (616) 632-7505

**Mission**

*To collect lodging and delinquent real property taxes and manage County funds within relevant laws, regulations, policies and community standards.*

**Overview**

Elected to a four-year term, the County Treasurer serves as the custodian of all County funds, and as such is responsible for receipting, recording and investing all money deposited with the County. The County's General tax revenue (e.g. property tax and trailer tax) and general intergovernmental revenue (e.g. the County's share of the state sales tax - also called State Revenue Sharing) are reported as part of the Treasurer's Office's revenues.

With respect to tax dollars, the Treasurer collects delinquent real property taxes and, following a court order, conducts the sale of properties which are more than 24 months delinquent. The County Treasurer also serves as the agent of the delinquent tax revolving fund, through which the County is able to forward to local units the amount of delinquent taxes due and owing on real property while it pursues payment of the taxes —along with accrued interest and a four percent administrative fee —from the debtor. The Delinquent Tax Revolving Fund program minimizes the impact of delinquent tax payments on local units of government, allowing for consistency with respect to revenues.

The Board of Commissioners has also appointed the County Treasurer as administrator of the Lodging Excise Tax. Accounted for in a special revenue fund and therefore not reported here, the "Hotel/Motel Tax" (as it is commonly called) is an assessment on hotel and motel room charges within the County, and the revenues are used 1) to promote Kent County as a tourism and business destination, and 2) to maintain, acquire or construct certain public convention and entertainment facilities.

In addition, the office manages a Local Government Investment Pool, providing local governments a safe, liquid investment opportunity; and distributes state aid to schools, townships, cities and villages.

**Strategic Goals**

- To collect delinquent real property taxes in accordance with the methods prescribed by state statute (Stable revenues)
- To collect all lodging taxes due to the County (Stable revenues)
- To invest funds entrusted to the Office of the County Treasurer in accordance with investment policies (Stable revenues)

**Significant Accomplishments**

- The work of the Treasurer's office helped to maintain Kent County's AAA credit rating.

**DEPARTMENT: TREASURERS OFFICE**

**Department Mission Statement:**

*To collect lodging and delinquent real property taxes and manage County funds within relevant laws, regulations, policies and community standards.*

**Service Area: Tax Administration**

**Goals**

- To collect delinquent real property taxes in accordance with methods prescribed by state statute.
- To collect all lodging taxes due the County.

**Objectives**

- To receive and account for 100% of delinquent real property taxes collected.
- To audit at least 25% of all eligible establishments (those required by ordinance to collect and remit lodging tax) annually.

<b>Indicators</b>	<b>2014 Actual</b>	<b>2015 Expected/ Actual</b>	<b>2016 Expected/ Actual</b>	<b>2017 Expected/ Actual</b>
<b>Outcomes</b>				
Percentage of eligible real estate taxes collected	100.00%	100.00%/100.00%	100.00%/100.00%	100.00%
Percentage of all eligible establishments (those required by ordinance to collect and remit lodging tax) audited annually.	25.00%	25.00%/22.73%	25.00%/23.86%	25.00%

<b>Indicators</b>	<b>2014 Actual</b>	<b>2015 Expected/ Actual</b>	<b>2016 Expected/ Actual</b>	<b>2017 Expected/ Actual</b>
<b>Efficiencies</b>				
Number of hotel audits per auditor (2 FTE's in 2012 and part of 2013, 1 FTE since)	20.00	20.00/20.00	22.00/21.00	22.00

<b>Indicators</b>	<b>2014 Actual</b>	<b>2015 Expected/ Actual</b>	<b>2016 Expected/ Actual</b>	<b>2017 Expected/ Actual</b>
<b>Outputs</b>				
Number of tax receipts processed	22,937	22,500/22,306	22,000/20,186	20,000

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**Service Area: Investment**

**Service Area Mission Statement:**

*To maintain the County Treasury, recording and tracking all funds and accounts, and investing funds according to the needs and best interest of the County.*

**Goal**

- To invest funds entrusted to the Office of the County Treasurer in accordance with investment policies.

**Objectives**

- To preserve 100% of investment principal.
- To realize investment income for the general fund annually.

<b>Indicators</b>	<b>2014 Actual</b>	<b>2015 Expected/ Actual</b>	<b>2016 Expected/ Actual</b>	<b>2017 Expected/ Actual</b>
<b>Outcomes</b>				
Percentage of investment principal preserved	100.00%	100.00%/ 100.00%	100.00%/ 100.00%	100.00%
General fund investment income	\$262,239	\$275,000/ \$341,287	\$350,000/ \$524,165	\$600,000