

# **GENERAL GOVERNMENT**



## **OVERVIEW – ADMINISTRATOR’S OFFICE**

Counties are not mandated to appoint an administrator or a controller, but if a county board chooses to do so, certain activities are mandated to be performed by that position, such as preparation of the budget and management of the County finances. These duties are primarily performed by other County departments under the control and supervision of the Administrator/Controller, and where there is not substantial direct involvement of Administrator’s Office staff in such activity, the activity is discussed in the section of the report relating to those departments.

A significant function of the Administrator’s Office is to manage and assist in the delivery of County services as well as to facilitate internal and external communication. Responding to requests for information in certain cases is mandated by the Freedom of Information Act, but for the most part is considered a necessary component of County government. Representing the County at various governmental, community and other civic activities is necessary for the County to function successfully. In specific cases, the Board of Commissioners has taken formal action requiring participation by Administrator’s Office staff on citizen boards or commissions.

Budget administration is mandated to the Administrator/Controller and although largely delegated to the Fiscal Services Department under the direction of the Administrator/Controller, significant time from the Administrator’s Office staff is devoted to this activity to warrant its inclusion in this report as well. In 1995 the County Administrator presented a report to the Board of Commissioners outlining a plan for measuring performance in County departments. The Board accepted the report as presented and in December 1996 approved by resolution the first group of performance measurements. The program has been ongoing since that time with administration staff spending significant time assisting departments to develop their performance measurements as well as participating on the Performance Measurement Review Team to finalize them before presenting them to the Board.

Program and policy analysis is done as a result of specific Board requests for such activity and also as a discretionary activity. Coordination and recognition of the County’s numerous work teams, and activities to create, collect and analyze new ideas for how to serve the public best and efficiently administer the functions of County government are discretionary activities undertaken to improve the way the County does business. In addition, staff of the Administrator’s Office supports the operation of various Board Subcommittees that are established pursuant to the Board’s Standing Rules.

In 2000 the Board of Commissioners authorized the creation of a staff position to support the activities of the Kent County Family and Children Coordinating Council (KCFCCC) and directed the County Administrator to develop and plan to fund and evaluate the Prevention Initiative. The KCFCCC serves to communicate and coordinate the activities of many organizations in the County providing services to children and families. In 2002, the Board created the Prevention Programming and Evaluation Fund to be used to implement the County’s Prevention Initiative which was established to impact costly and destructive social and health problems through early intervention.

The position of Civil Counsel was established in the Administrator’s Office in 1997. In 2000 the Board of Commissioners officially appointed the incumbent Civil Counsel as the Board of Commissioners’ statutory Corporate Counsel pursuant to MCL 49.71 which allows the Board to employ an attorney to represent the County in civil matters. At present, the County’s Corporate Counsel serves at the pleasure of the County Administrator/ Controller.

# Administrator's Office

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Administration</b>														
Create and supervise work teams									X	X				
Create, collect, and/or analyze programs, policies, or new ideas									X	X				
Manage and assist in the delivery of County services								X		X				
Manage and support various programs							Various			X		X	X	
Monitor state and federal legislative issues								X		X				
Prepare Action Requests for Standing Committees									X	X				
Provide staff support for various Subcommittees of the Board of Commissioners										X				
Represent the County at various governmental, community, and other civic activities								2-25-99-16 9-90-146 2-25-99-16 11-24-98-176	X	X	X			
Respond to requests for information									X	X				
Staff the Kent County Family and Children's Coordinating Council								8-10-00-104		X				
<b>Budget Administration</b>														
Coordinate Performance Measurement development and report annual results								12-12-96-173		X				
Create and manage the County budget	MCL 141.434 (2)(3)		X											

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Corporate Council</b>														
Provide legal advice to the Board of Commissioners, the County Administrator, and County Departments								11-23-99-177	X			X		
Represent the Board of Commissioners on civil matters								11-23-99-177	X			X		
Respond to FOIA Requests	MCL 15 et seq.		X					5-13-99-66						
<b>Kent County Prevention Initiative</b>														
Create a data infrastructure for community partners								12-12-02-185				X		
Provide long-term evaluation of program outcomes								12-12-02-185				X		

## **OVERVIEW – BOARD OF COMMISSIONERS**

The Board of Commissioners is the policy-making body for the County and they are responsible to complete a number of functions which are mandated by State statute. For example, the Board is mandated to approve an annual budget, appoint an Emergency Management Coordinator and Medical Examiner, as well as to fund various county functions including repairs and maintenance to the County Jail, Courthouse, and other county facilities. In addition, the Board is permitted by State statute to do things such as issue bonds or appoint a County Administrator/Controller.

In cases where the Board of Commissioners has undertaken some of the permitted activities there may be mandates associated with those actions. For example, the County is permitted to issue bonds and should the Board choose to do so, they are required to follow certain mandated steps. In addition, should the County appoint an Administrator/Controller there are specific requirements that must be included in the contract.

Pursuant to Public Act 261 of 1966 the number of Board of Commissioners is based upon the total population of the County and the number of Districts that are created by the Apportionment Commission. In Kent, the Board currently has 19 members and is limited by statute to no more than 21 members and not less than 17.

Each member of the Board of Commissioners is elected from a District which is established by the Apportionment Commission. The configuration of the Districts that are represented are reviewed every ten years following the completion of the Decennial Census. Commissioners are elected to serve two-year terms and are not subject to term limits.

The Board of Commissioners is supported by the work of the Executive Assistant to the Board and the County Clerk which performs many of the mandated functions which include public notices and meeting minutes which are required to be published pursuant to state statutes.

The Board of Commissioners is also permitted, but not required to do certain things pursuant to State statute. For example, the Board may adopt countywide ordinances or rules to operate by to ensure compliance with the Open Meetings Act. While these actions are permitted, they are not mandated, but considered necessary for the efficient and effective operation of government.

Because counties are only enabled to do that which is permitted by law, the Board of Commissioners is restricted in what it can do; however, changes to State statutes over the years have broadened the services that can be provided to include such things as owning and operating a countywide parks system, which are included elsewhere in this report.

# Board of Commissioners

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Appointments</b>														
Appoint a Commissioner or hold a special election to fill a vacancy	MCL 46.412		X											
Appoint representatives to various boards and commissions	Various		X				Various							
Appoint the County Administrator/Controller									X		X			
Appoint the County Medical Examiner	MCL 52.201		X											
Appoint the Emergency Management Coordinator	MCL 30.409(9)		X											
<b>Appropriations</b>														
Adopt the annual budget	MCL 141.434(4)		X											
Appropriate funds for repairs to the courthouse, jail, and all other public offices of the County	MCL 46.7(7)		X											
Appropriate funds for the operation of the Circuit, Probate, and District Courts	MCL 600.591 MCL 600.837 MCL 600.8271					X								
Establish public hearing dates for the annual budget	MCL 141.434(5)		X								X			
<b>Citizen Representatives</b>														
Respond to constituent requests for information									X	X				

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Policy Making</b>														
Adopt County-wide ordinances as permitted by statute								Various	X					
Adopt fee schedules as permitted by statute	Various													
Adopt legislative priorities									X		X			
Adopt policies for operation of County services									X		X			
Adopt rules for the operation of Board meetings to comply with the Open Meetings Act									X		X			
Appoint a Chair and Vice Chair	MCL 46.3(4)		X											
Approve the Apportionment Report	MCL 211.37		X											
Approve the purchase, disposal, and location of County facilities and property									X		X			
Establish County priorities								05-13-10-33			X			
Hold an annual meeting	MCL 46.1(1)		X											

## OVERVIEW – BUREAU OF EQUALIZATION

### EQUALIZATION AND MILLAGE ADMINISTRATION

The Bureau of Equalization is mandated to equalize property values to provide for consistency in assessments throughout the County's 30 units of government. This mandate is met by conducting annual appraisal and sales studies of all classes of real and personal property. Non-conforming units are brought into compliance through an equalization factor, when necessary, to ensure fair and equitable assessing.

As part of its review process, the Bureau also audits the work of the local units to ensure that properties changing ownership comply with the uncapping provisions in Proposal A. Proposal A requires that taxable value be set at the assessed values in the year subsequent to a property transfer. Although not mandated, this activity is considered a necessary component of the review activity function.

The personal property audit program is similar to the real property program in that personal property is one of the several classes that is required to be "equalized" each year. As such, it falls within the equalization mandate. The statute establishes that the function of equalizing the personal property is mandated. However, not all counties choose to equalize personal property through the audit function, therefore the audit function is considered necessary to fulfill the mandate to equalize personal property.

The Bureau is mandated by state statute to prepare two reports: the *Equalization Report*, indicating the equalization of assessments and summarized table values; and the *Apportionment Report*, which indicates how the County's property tax revenues are apportioned among the various taxing units. The Bureau is also required to prepare a report annually showing the equalized values for each of the units and to submit the report to the Board of Commissioners for approval. There are numerous other state-required reports and forms also produced by the Bureau.

For specific short-term assessing projects, the Board of Commissioners has approved contracts between the Bureau of Equalization and local units of government to provide reappraisal services (e.g. residential, commercial, and industrial). Though not mandated, this collaborative effort benefits both the county and the local unit by ensuring compliance and enhancing standardization of appraisal methods and data. In 2012, at the request of Montcalm County, the County Board approved an agreement for the Kent County Equalization Director to also serve as the Equalization Director for Montcalm County. Similarly, the County Board approved an agreement for the Kent County to manage Allegan County's Equalization functions.

The Bureau assists local units, when requested, in defending the property tax assessments, if challenged, in the Michigan Tax Tribunal; this activity is considered necessary for equalization and millage administration.

## **PROPERTY DESCRIPTION & MAPPING**

In 2001, the Property Description and Mapping department was combined with the Bureau of Equalization. The Property Description and Mapping division provides professional tax map and description services necessary for the County's taxing authorities. In doing so, the county is meeting a local mandate for assessors who must have accurate tax maps for assessing purposes (MCL 211.10e).

Providing accurate legal descriptions contained in a deed is also necessary to support a mandated function of the Treasurer (MCL 211.135). According to the law, the Treasurer must provide a tax certificate stating that parcel is free of tax liens as a precondition for the deed being recorded by the Register of Deeds. The Property Description and Mapping Department conduct the legal description research and expertise for the County Treasurer and provides a 5-year tax description history in direct support of this mandate.

An agreement whereby the department serves as the Landbase Administrator for the Regional Geographic Information System was approved by the Board of Commissioners on April 4, 1999.

The department is responsible for the Remonumentation Program which was first approved as a County project in May 1980. This program involves determining the location of, and re-establishing markers on, the government corners located within the County. Since State funds became available for the activity in 1993, the County has annually approved a work plan and entered into an agreement with the State to receive a reimbursement for part of its effort on this project.

In 2006, the Property Description and Mapping Division began processing property-splits for the City of Grand Rapids. Although this service is generally performed by a City, the County has the resources available to perform this function and the City of Grand Rapids pays for these services pursuant to a contract.

In 2012, the division began monitoring agricultural preservation easements as part of the Federal Farm and Ranchlands Protection Program (FRPP). This service is not statutorily mandated, but is part of contractual agricultural easements between the County, the property owner, and the Federal Government. This task, which is required by the grant agreements the County enters into with the FRPP providing funding for the purchase of the easements, was assigned to the office because they already have the tools in place to monitor property as part of their appraising and mapping functions.

# Bureau of Equalization

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Equalization and Millage Administration</b>														
Contract with other local units of government to perform assessing and equalization services							03-22-12-29	6-23-16-53		X		X		
Perform personal property tax audits for local units of government	MCL 211.22(a)		X											
Review property assessments and prepare Equalization Reports	MCL 211.34 MCL 211.34a		X											
<b>Reporting</b>														
Prepare the Apportionment Report	MCL 211.37		X											
Prepare the Sales Ratio Reports	STC Bulletin No. 3 (1982)		X											
<b>Tax Defense</b>														
Assist in the defense of property tax assessments in Michigan Tax Tribunal									X		X			
<b>Property Description and Mapping</b>														
<b>Description</b>														
Prepare, produce, and maintain new or revised property tax descriptions								10-25-67			X			
Verify legal description history for tax certification									X		X			
<b>Mapping</b>														
Monitor FRPP-funded agricultural preservation easements (PDR)							Various				X			
Prepare and produce tax maps								10-25-67			X			
Process property splits for the City of Grand Rapids							7-27-06-68					X		
Serve as Landbase Administrator for REGIS							4-8-99-41				X			

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Remonumentation</b>														
Remonument the County's government corners	MCL 54.268	X					11-24-98-174	5-7-80						
<b>Reappraisal Services</b>														
Contract with other local units of government to perform reappraisal services							02-12-09-18					X		

## **OVERVIEW – COUNTY CLERK/REGISTER OF DEEDS**

The County Clerk is an elected office mandated by Article 7, Section 4 of the Michigan Constitution. The County Clerk performs functions regarding the processing and recording of vital County records as well as functions associated with public elections held in the County.

In addition, the Clerk is mandated by law to process applications for concealed weapons permits.

The County Clerk also serves as the Clerk of the 17<sup>th</sup> Circuit Court.

## **VITAL RECORDS**

The County Clerk is the “local registrar” for Kent County as defined in MCL 333.2804 and is, therefore, charged by state law to process, record and issue vital records on behalf of County residents. The law also requires the Clerk to record vital information in an index as defined by Vital Records Inspection and Disclosure Rule #325.3231(c).

Cities with a population over 40,000 may designate the County Clerk as its “local registrar” to eliminate any duplication of effort and to centralize the vital records registration function. Two Board resolutions exist approving such an agreement with the cities of Grand Rapids and East Grand Rapids. The County Clerk’s efforts on their behalf, therefore, may be considered discretionary. However, the County Clerk’s office now manages all vital records for all municipalities in Kent County and the Clerk is prohibited to return control of these documents to the local units.

In addition to processing vital records, the Clerk is required by statute to provide copies of vital records to the public under certain conditions as requested. Providing copies of these records requires that a copy of each vital record be retained by the Clerk in a form and location accessible to the public. Therefore, retention and storage of these documents is considered necessary.

The County Clerk is responsible for keeping a file of all County contracts, which is not a mandated function, but is considered necessary to the operation of the County.

## **REGISTER OF DEEDS**

The Register of Deeds is an elected position mandated by the Michigan Constitution, Article VII, Section 4. In Kent County, the County Clerk and the Register of Deeds are combined under one elected official. These offices were combined by Board resolution in February 1971 as being “to the best interests of Kent County.” The major function of the Register of Deeds is to put on public record all documents relating to land and some personal property in Kent County.

Various state laws require the Register of Deeds to verify, receipt, index and record all real estate transactions. In addition, the Register is required by statute to record other documents related to real and some personal property.

Although the manner of preserving these documents is not mandated, the Kent County Register of Deeds microfilms and images all documents it processes and returns the originals to the sender. For the purposes of this study, microfilming, imaging and returning the original documents are considered necessary functions for the efficient recordation, preservation and accessibility of land records.

The Register of Deeds is required by law to provide copies of these records to the public upon request. All documents recorded from 1970 forward are available online as a service to the community. This service became possible by Public Act 698 of 2002 when the State of Michigan mandated that the Register of Deeds place a portion of the recording fee in an Automation Fund to improve searching of records. The Kent County Register also regularly provides information to customers and citizens regarding the requirements of the Michigan Recording Act. This is considered a necessary function.

## **ELECTIONS**

Pursuant to MCL 168.689, the County Clerk, County Treasurer, and Probate Court Judge serve as the county election commission and shall prepare the official ballots for use at any state, district or county election. In Kent County, the County Clerk programs the election ballot and prepares the official ballot in order to produce the state mandated election results. The Clerk's Office is also responsible for providing software and programming for all local elections.

The County Clerk is mandated by state law to ensure that local election officials and precinct inspectors are thoroughly knowledgeable about the proper and legal conduct of elections. To that end, the Clerk must hold training seminars for these officials. The Kent County Clerk has developed a comprehensive training manual for precinct inspectors. This manual is not mandated by state law, but is necessary for the training sessions which are mandated. The Clerk also communicates changes in legislation affecting the conduct of elections to all local election officials as a necessary activity in fulfilling the mandate to educate election personnel.

The Clerk is available to speak to local citizen groups regarding elections and voter registration. This activity is discretionary, although it is an important public service. In order to ensure that the Clerk's staff may register voters correctly, training is conducted periodically on the procedure for voter registration. For the purposes of this study, this training is considered necessary to support the function of properly registering voters.

The Clerk is required by state law to publish notices of close of voter registration and elections and to distribute notices of elections to local unit clerks. The Clerk, therefore, maintains the local election calendar as a natural outgrowth of the Clerk's election-related duties. In addition, the Clerk is required by law to create and update election forms and supplies; to layout, order and coordinate proofing of ballots; to deliver all forms, supplies and ballots to local clerks; to program elections in order to produce the state mandated election results; and, to maintain and repair any voting equipment owned by the County. Public Act 299 of 2003 established that school district elections would be governed by Michigan Election law and, therefore, are now included in the Clerk's election duties.

The Clerk has duties mandated by law regarding campaign finance information. These duties include: receive all statements and reports required to be filed with the County Clerk's office; provide the forms, instructions, and manuals required by MCL 169.215 (the Michigan Campaign Finance Act); and implement the system for filing, coding, and cross-indexing prescribed for the filing of required reports and statements.

#### **CLERK OF THE COURT**

For information regarding the mandated and non-mandated services provided by the Clerk of the Court see the Judicial section of this report.

# County Clerk

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Elections</b>														
<b>Filings</b>														
Collect candidate filings and fees; County Commission	MCL 46.411					x								
Collect candidate filings and fees; State offices	MCL 168.163					x								
Collect candidate filings and fees; County Offices	MCL 168.193					x								
Collect candidate filings and fees; School board	MCL 168.301					x								
Collect candidate filings and fees; Probate Judge	MCL 168.433					x								
Collect candidate filings and fees; Precinct Delegates	MCL 168.624					x								
Collect candidate filings and fees; Proposals	MCL 168.646a					x								
<b>Clerk</b>														
Process voter registration applications	MCL 168.509w		x											
Post list of candidates	MCL 168.554		x											
Keep public records of filings/petitions	MCL 168.555		x											
Preserve & destroy nomination petitions	MCL 168.556		x											
Certification of proff ballots to candidates	MCL 168.565		x											
Election Inspector Training	MCL 168.683		x											
Delivery of Absentee Ballots 45 days prior to election	MCL 168.714		x											
Provide certificate of Nomination and Election	MCL 168.826		x											

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Election Commission</b>														
Serve as Secretary of Board	MCL 168.23		x											
Provide Precinct Supplies, canvass	MCL 168.667		x											
Provide Election Day ballots	MCL 168.689		x											
Mail proof ballots to candidates	MCL 168.711		x											
<b>School Coordinator</b>														
Serve as school election coordinator	MCL 168.4		x											
Delegation, polling place locations, filings	MCL 168.301		x											
<b>Campaign Finance</b>														
Furnish forms, instructions, manuals	MCL 169.215		x											
Provide statement of late filing fees, error & omissions, etc.	MCL 169.216		x											
Process late filing fees	MCL 169.217		x											
<b>Canvassers</b>														
Serve as clerk to board of canvassers	MCL 138.24e		x											
Appointment of temp	MCL 168.30g		x											
Certify candidate nominations	MCL 168.197		x											
Providing a certificate of election	MCL 168.308		x											
Canvass place & time	MCL 168.821		x											
Canvass the return of votes cast	MCL 168.822		x											
Summons persons & correct errors	MCL 168.823		x											

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Register of Deeds</b>														
<b>Administration</b>														
Appoint Chief Deputy and deputies	MCL 45.51 MCL 53.92	X												
Collect county real estate transfer tax	MCL 207.501 - 507					X								
Collect state real estate transfer tax	MCL 207.521 MCL 207.525-6 MCL 207.530		X											
Collect state survey and remonumentation fees	MCL 600.2567a					X								
Establish and maintain automation fund	MCL 600.2567-8					X								
<b>Customer Service</b>														
Coordinate redemption of Sheriff deeds	MCL 600.3240								X		X			
Provide copies of public records to the public	MCL 565.551 MCL 24.401					X								
Provide copies of property conveyances to County	MCL 211.41a													
Provide information to customers regarding the Recording Act and office policies									X		X			

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Plat Board</b>														
Act as Secretary of Plat Board	MCL 560.102r		X											
Maintain preliminary and final plan files	MCL 560.243	X												
File and maintain property transfer affidavits	MCL 207.511		X											
File completed land corner recordation certificates	MCL 54.206					X								
Keep general index of instruments accepted for recording	MCL 565.28 MCL 440.9519													
Microfilm documents								X		X				
Receipt and index documents related to real and personal property	MCL 54.206 MCL 600.4035 MCL 560.198					X								
Verify and record all transactions for real estate	MCL 78.2 MCL 561.8 MCL 560.243					X								
<b>Vial Records</b>														
Act as Clerk of the Board of Commissioners	MCL 46.4 MCL 46.9		X											
File, store, and retain vital records	MCL 333.2882					X								
<b>Customer Service</b>														
File business registrations	MCL 445.1					X								
File County contracts								X		X				
File military discharges	MCL 35.32		X											
Process concealed weapons permit applications	MCL 28.426					X								

## **OVERVIEW – EXECUTIVE ASSISTANT TO THE BOARD**

The Office of the Executive Assistant to the Board provides support to Commissioners in carrying out their legislative duties. The position was created as part of the reorganization of Administrative Services in 1996.

The Open Meetings Act mandates that meeting schedules be posted and that minutes be kept of the meetings of the Board of Commissioners and its Standing Committees.

The Board of Commissioners explicitly created the Executive Assistant to the Board to serve as a liaison to the public. Other functions of the Executive Assistant include creating and distributing informational packets to each Commissioner prior to their meetings, drafting proclamations and informational publications, providing administrative support for citizen appointments to County Boards, Commissions and Committees by the Board of Commissioners and providing support for the Board's efforts relative to State and federal legislation which may impact Kent County. All of these functions are performed in all Michigan counties, and as such are considered necessary to support the functions of the Board of Commissioners.

# Executive Assistant to the Board

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Communication</b>														
Formalize and publish schedules of meetings	MCL 15.265		X											
Take minutes at the Board's standing committee meetings	MCL 15.269		X					5-22-97(A)						
<b>Legislative Support</b>														
Provide support for legislative activities of the Board									X		X			
<b>Liaison Services</b>														
Provide liaison between Commissioners and members of the general public								12-14-95-135	X		X			
Support Commissioners in the appointment process									X		X			
<b>Meeting Support</b>														
Prepare and distribute materials to Board members for Commission and Standing Committee meetings									X		X			

## **OVERVIEW – FACILITIES MANAGEMENT**

The Facilities Management Department was established to provide technical, managerial and facility operational and project support of County General Fund, appropriated buildings and properties. The department was created as part of the reorganization of Administrative Services in 1996. Prior to that date, the services provided by this department were performed by staff within the Controller's Office.

The department provides project development services that includes building design, cost-benefit analysis, bid award recommendations, and construction management services for capital construction and renovation projects.

Facilities Management also manages several building leases and manages maintenance contracts for multiple buildings including some leases to non-County organizations. For example, in 2006, the County established a formal lease arrangement with the Michigan Department of Human Services to construct and manage a new Human Services Complex, replacing the facility at 415 Franklin.

With the exception of the Department of Public Works and the Sheriff's Department, the department is responsible for providing facility and property management services for properties owned or occupied by the County, including performing inspections and making repairs or renovations to ensure that all properties meet applicable local, state, and federal standards for occupancy and use.

The functions of the Facilities Management department are necessary because properly maintained buildings which meet applicable code requirements are needed for the performance of mandated and authorized County functions.

# Facilities Management

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Facilities Operation</b>														
Implement the County's Energy Use Reduction Program								02-26-09-24			X		X	
Provide in-house and supervise contracted services for maintenance of County facilities and properties									X		X			
Provide suitable accommodations and equipment on the request of the chairperson of the Michigan Tax Tribunal when seated in Kent County	MCL 205.734		X											
<b>Project Development and Construction Management</b>														
Develop and manage construction and renovation projects								Project-by-Project			X	X		X
<b>Property Management</b>														
Inspect County-owned/occupied properties to ensure requirements for occupancy and licensure are met									X		X			X
Manage and lease County-owned and operated property							Various				X			X
Provide management services for County properties									X		X			X

## **OVERVIEW – FISCAL SERVICES**

The Fiscal Services Department was created as part of the reorganization of Administrative Services in 1996. Prior to that date, the services provided by this department were performed by staff of other County departments, primarily the Controller's Office.

### **ACCOUNTING, BUDGETING AND PAYROLL**

The maintenance of a system of accounting is actually mandated to the County Administrator/Controller. The day-to-day operation of the system is performed by Fiscal Services, which reports to the Administrator/Controller. Administering an accounts payable system to pay for goods and services received by the County is no doubt required by law, but for the purposes of this study, rather than research such an issue, the activity is simply considered necessary. Preparing an annual audit is mandated by State statute but providing a financial overview of the County is not mandated, but considered necessary. The Financial Overview is necessary for the County to retain favorable borrowing rates. The annual audit is not mandated but is necessary to borrow money. The Municipal Finance Act (MFA), PA of 2001, allows local units of government, including counties, to issue debt by filing a Municipal Finance Qualifying Statement along with an annual audit report within 6 months of its fiscal yearend. Failure to file these documents on time and to comply with other requirements of the MFA would result in the County having to submit an application to the state requesting approval prior to issuing any debt. The latter process is much more cumbersome and time consuming. The Single Audit Act of 1984 (USC 7501 et seq.) and OMB Circular A-133 require that single audits be completed and reported each year for federal grants. Finally, the Board of Commissioners has adopted policies setting forth certain requirements relating to the performance of these activities.

Preparation of the operating budget is also a mandated function performed by Fiscal Services as delegated by and under the direction of the Controller/Administrator. A formal Capital Improvement Program (CIP) Budget is an optional activity under the law, but has been institutionalized by the Board of Commissioners. Maintaining, monitoring and analyzing budget data is not required by the law, but is considered necessary to the operation of the County.

Payment of County employees, like payment of other bills, is no doubt required by law. Again, rather than research such information, the activity is considered necessary. Similarly, withholding and third-party deductions are required by a variety of federal and state laws, bargaining unit agreements, contracts and resolutions of the Board of Commissioners in establishing benefits. Such activities are considered necessary, and have not been documented.

Finally, the County regularly adopts fiscal policies which require conformity with applicable Federal and State statutes and administrative rules. This department operates under these policies which place certain additional requirements on the County in the areas of budgeting, investments, debts, accounting, and auditing.

## **CENTRAL SERVICES**

Central Services offers centralized mail and messenger service, records storage, microfilming, and printing for County departments and some local units of government which may elect to utilize the services available.

Although timely delivery of mail is important to the efficiency of County operations, mail operation does not necessarily need to be a centralized function. Similarly, operation of an in-house print shop is also not essential. In the absence of specific Board resolutions authorizing these services, they are viewed as discretionary.

The Board of Commissioners specifically authorized the purchase of microfilming equipment and staffing for the equipment, originally to be located in the Clerk's office. Performance of this function has since been delegated to Central Services. Preservation and off-site storage of some of the records under the County Clerk's jurisdiction are mandated by MCLA 691.1102; authority to store and maintain other records outside the County building was authorized by the Board.

## **FLEET SERVICES**

The functions performed by Fleet Services were first performed by the Sheriff's Department staff focusing on primarily law enforcement vehicles. When the County began to purchase additional pool cars, the motor pool function was established as a distinct organizational unit of the County as part of the budget process; no discussion of this change was recorded in the minutes of any Standing Committee or Board meeting.

The functions of the division relate to keeping all vehicles owned or leased by the County in operating order, including maintaining them, fueling them, and accounting for their usage and condition on at least an annual basis through inventory activities. Although maintenance and fueling of the vehicles are required activities, neither needs to be a centralized function. In the absence of specific Board resolutions authorizing these services, they are viewed as discretionary.

## **PURCHASING**

Board Resolution 12-16-99-197 and Board approved Policies & Procedures govern County purchasing functions, including competitive bidding and purchase of professional services. Purchasing also disposes of goods or real estate from which the County can no longer derive any use by organizing, publicizing and implementing public auctions or land sales on an as needed basis. In June 2009 the Purchasing Division began implementing a "reverse auction" process which enables entities that are interested in providing goods and services to the County to bid-against one another in a live auction; thereby securing lower prices for the County. Since that time, Purchasing has offered this program to local units of government so that they too may benefit from the online competitive bidding process.

## **RISK MANAGEMENT**

Purchase of insurance for property and liability and bonds for employees is required by several statutes and agreements, and is also necessary for the County to operate safely and in a fiscally responsible manner.

In lieu of purchased insurance, public entities may also establish self-funded insurance programs. Although Kent County has used such a vehicle to finance its workers' compensation risk since it first began to provide such payments, and several resolutions adding or contributing to the funds were found, no record of a resolution actually creating the fund was located. Such action may have taken place as part of the budget process and with no separate resolution required. A similar fund for property loss and liability was created in 1987, again in response to increased market rates. Management of the funds is required by the resolution authorizing their creation.

Risk Management coordinates and is a resource for County departments for activities related to occupational health and safety and is charged with filing mandated reports to Occupational Safety and Health Administration (OSHA) and Michigan Occupational Safety and Health Administration (MIOSHA) and to maintain the OSHA and MIOSHA accident logs for all County departments. Risk Management also coordinates and is a resource for County departments for activities related to the Commercial Driver's License (CDL) program and Department of Transportation (DOT) regulations which are mandatory.

# Fiscal Services

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Fiscal Services - Accounting, Budgeting, and Payroll</b>														
<b>Accounting</b>														
Install and maintain a system of accounting	MCL 46.13b		X					10-14-99-144						
Pay bills for services and goods received by the County									X		X			
Prepare an annual overview of the County's financial plan for distribution to rating agencies and other interested parties										X	X			
Secure an annual audit	31 USC 7501		X											
<b>Budgeting</b>														
Maintain, monitor, and analyze budget data									X		X			
Prepare an annual Capital Improvement Program budget								10-14-99-144			X			
Prepare an annual operating budget	MCL 141.434(2)(3)		X											
<b>Payroll</b>														
Calculate and withhold third-party deductions from compensation and make timely deposits of withheld funds	Various		X											
Issue checks to compensate employees	Various						Various Collective Bargaining Agreements				X			
<b>Fiscal Services - Central Services</b>														
<b>Mail and Messenger Service</b>														
Provide internal and external mail processing and messenger service										X	X			

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Microfilming</b>														
Transfer records to microfilm and store microfilm								3-6-68			X			
<b>Printing</b>														
Provide printing services for all County departments and some local units of government										X	X	X		
<b>Records Storage</b>														
Store and maintain County records in secure offsite locations	MCL 691.1102		X					11-85-167						
<b>Fiscal Services - Fleet Services</b>														
<b>Fueling Service</b>														
Provide fueling services to County-owned vehicles										X	X			
<b>Vehicle Inventory</b>														
Maintain an inventory of all County-owned vehicles									X		X			
<b>Vehicle Maintenance</b>														
Provide services and maintenance to County-owned vehicles										X	X	X		
<b>Fiscal Services - Purchasing</b>														
<b>Procurement</b>														
Conduct "reverse auctions" and offer collaboration with local units to utilize the "reverse auction" process										X		X		
Issue purchase orders and develop contracts for services and distribute and file them										X		X		
Prepare requests for quotations, sealed competitive bid requests, and requests for proposals for all County departments								4-15-75 12-16-99-197				X		
Pre-qualify bidders for all County departments								4-15-75 12-16-99-197				X		

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Property Disposal</b>														
Dispose of County-owned property (real and personal)									X		X			
Organize and conduct public land sales to dispose of County-owned real estate									X		X			
<b>Fiscal Services - Risk Management</b>														
<b>Insurance</b>														
Purchase insurance and bonds	Various								X		X			
<b>Manage Self-Funded Insured Loss</b>														
Administer property liability loss fund								8-87-133			X			
Administer worker's compensation									X		X			
<b>Safety and Loss Prevention Training and Analysis</b>														
Administer County Commercial Driver's License and Department of Transportation compliance	Various										X			
Coordinate occupational health and safety activities								8-09-01-94			X			
Maintain Michigan Occupational Safety and Health Act accident log for all County departments and file required reports	MCL 408.1061		X											

## **CONTRACTUAL – GENERAL GOVERNMENT**

### **BUILDING AUTHORITY**

Kent County first created its Building Authority in March 1989. The purpose of the Authority is to acquire, construct or improve County facilities as directed by the Board of Commissioners. Projects are assigned to the Building Authority by resolution on a project-by-project basis. The Facilities Management Department provides the primary support for the specified building projects, and staff assistance to the Authority.

### **CONVENTION CENTER AND ARENA AUTHORITY**

In June 2001 the County authorized a bond issue of \$85 million pledging the County's Lodging Excise Tax revenues to fund the renovation and construction of a convention center in Grand Rapids. The Board had previously approved the creation of the Convention Center and Arena Authority in March 2000 with the responsibility to appoint two members to the CAA board. The County issued an additional \$5 million for this project in 2003.

### **EXPERIENCE GRAND RAPIDS**

The County Board of Commissioners has a contract with Experience Grand Rapids to provide annual contributions from the Lodging Excise (Hotel/Motel) Tax collections to support tourism and economic development. The Agreement was renewed in 2015 for a period of five years and will expire in December 2020.

### **GRAND VALLEY METROPOLITAN COUNCIL (GVMC)**

The Grand Valley Metropolitan Council was created in 1990 to plan for and manage the growth and development of the area, to provide services to promote the coordination and cooperation of governmental services, and to promote the social well-being of the area.

The Board of Commissioners voted to join the Grand Valley Metro Council in September 1990 and approved the Council's bylaws, which detail the requirements for representation and appropriations. Each year, as part of the budget process, the Board appropriates funding to pay membership dues to the Council. This is considered necessary as a result of the Board's decision to participate in the Council.

### **KENT OTTAWA MUSKEGON FREE TRADE ZONE (KOMFTZ)**

The Kent Ottawa Muskegon Foreign Trade Zone was established in July 1989 to allow for the establishment of a tax free zone within the County and to enhance foreign trade opportunities for Kent County businesses. At that time, the Board approved an agreement with Kent and Ottawa County, detailing the requirements for representatives and appropriations, the latter of which has expired.

## **THE RIGHT PLACE**

The Right Place is an economic development program created in 1985 as a public-private partnership to encourage economic development activities, especially the retention and addition of employees and firms. The County has memberships on the Board of Directors since its inception. The County makes an annual contribution to the Right Place, Inc. at an amount determined by resolution and as part of the budgeting process.

## **LEGAL ASSISTANCE CENTER**

Since 2002, the Legal Assistance Center has leased offices in County Courthouse for \$1 per year. In November 2006, the Board of Commissioners entered into a contract to provide operating support to underwrite their services. Through this contract, citizens of Kent County can receive assistance in educating themselves on civil matters, find information on area nonprofit agencies and other community agencies, lawyer referral services as well as materials designed to allow the pro se litigants to file their own civil cases. The County also contributes funds annually to assist the Center with operating costs.

## **WEST MICHIGAN SPORTS COMMISSION**

The West Michigan Sports Commission was established by the Kent County Board of Commissioners in July 2006 to promote the area, improve the quality of life, and make a positive impact on our local economy through the promotion of sports. The Sports Commission is a public-private partnership that the County provides funds to through its contract with Experience Grand Rapids.

## **WEST MICHIGAN ECONOMIC PARTNERSHIP**

In 2012, the County entered into an Agreement with cities of Grand Rapids, Wyoming, and Kentwood and Cascade Township, as well as Muskegon County, the City of Muskegon, and Muskegon Township to advance the marketing and development of a region that is served by two or more modes of transportation infrastructure (i.e., air, rail, road and water-port facilities and infrastructures). This partnership is enabled through Public Act 275 of 2010 which created a new economic development tool called the Next Michigan Economic Development Corporation, to assist with and encourage economic development. The County Board Chair appoints the County representative.

# General Government: Contractual

Function	Mandated						Non-Mandated								
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source				
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other	
<b>Building Authority</b>															
Allocate funds and/or approve financing mechanisms as required to acquire, construct, and equip facilities as directed by the Board of Commissioners								3-89-29				X			X
Appoint representatives								3-89-29							
<b>Convention Center and Arena Authority</b>															
Allocate funds and/or approve financing mechanisms as required to construct and manage the convention center and the Van Andel Arena								6-14-01-76							X
Appoint representatives								3-28-00-38							
<b>Experience Grand Rapids</b>															
Allocate funds from the Lodging and Excise Tax								11-5-15-100		X					
<b>Grand Valley Metro Council</b>															
Allocate funds toward membership dues								9-90-146				X			
Appoint County representatives to the Council								9-90-146							
<b>Kent-Ottawa-Muskegon Foreign Trade Zone</b>															
Appoint County representatives to the Board of Directors							7-89-105								
<b>Legal Assistance Center</b>															
Provide a central location where citizens can receive legal assistance in civil matters							11-16-06-123					X			

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>The Right Place Program</b>														
Allocate funds toward program expenses							1-31-00	3-16-99 FPR(A)			X			
Appoint County representatives to the Board of Directors										X				
<b>West Michigan Economic Partnership</b>														
Appoint a County representative							04-12-12-31							
<b>West Michigan Sports Commission</b>														
Appoint members								12-14-06-138						
Provide operating support from the Lodging Excise Tax								12-14-06-138						X

## **OVERVIEW – HUMAN RESOURCES**

The Human Resources Department has general responsibility for employment and training of County employees, equal employment opportunity, employee/labor relations, employee compensation and benefits, and pension administration. As a part of this process, Human Resources may prepare and submit new classifications, salary rate ranges, and salary reallocations of existing classifications. The department may also conduct compensation studies and job and market analyses to ensure that the County remains competitive in the employment market.

Human Resources carries out a number of functions related to securing personnel for the County's departments and agencies. These recruitment activities were assigned by resolution to the Human Resources Department in October 1976. Activities associated with the maintenance of an employee classification system are required by the Standing Rules of the Board of Commissioners. The department provides training to all incoming employees on basic work-safety requirements, which are mandated for employees to know. More specific OSHA and MIOSHA requirements are handled in separate departments. Other training, while contributing to a more effective work force, is not essential to the operation of the County and is therefore considered discretionary (e.g. customer service, leadership development, etc).

In terms of employee/labor relations, the County, like any other employer, is mandated to have certain policies and programs in effect protecting the rights of workers and addressing their right to bargain. These activities, mandated by laws and regulations too numerous to detail, are treated as mandatory functions of the department. In addition, the County has also promulgated certain policies governing the rights and responsibilities of its personnel. The Human Resources Policies and Procedures Manual, adopted by the Board of Commissioners for its employees, assigns responsibility for its implementation to the Human Resources Department.

In 1948, the Board of Supervisors established the Kent County Employee Retirement System. Pension administration was assigned to the Human Resources Department as part of the reorganization of Administrative Services in 1996.

# Human Resources

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Compensation and Benefits</b>														
Develop and oversee implementation of employee compensation and benefits	Various							4-22-99 (A)			X			
<b>EEO and Employee/Labor Relations</b>														
Ensure the protection of civil rights of applicants for County employment and County employees' civil rights in the workplace	Various							12-8-94-154			X			
Implement laws and policies related to employee/labor relations	Various							12-8-94-154			X			
<b>Employment and Training</b>														
Maintain employee classification system								4-22-99(A)			X			
Recruit employees for County positions								10-12-76			X			
Secure and oversee training for County employees from internal and external sources	Various								X	X	X			
<b>Pension Administration</b>														
Administer pension benefits to County retirees								8-22-96-115						X

## **OVERVIEW – INFORMATION TECHNOLOGY**

The Information Technology (IT) Department is responsible for providing and maintaining a robust and secure computing environment for County employees and other authorized personnel, which is used in the performance of their mandated and authorized County functions. In addition, IT employees consult with all areas of the County to ensure that technology solutions are put into place that increase effectiveness, improve service to constituents, reduce costs, or offer other efficiencies.

As part of its ongoing operations, IT supports computer-based systems, including Equalizer (for property taxes and equalization), a Geographic Information System (GIS), PeopleSoft HR, CGI Advantage 360 Financial and Performance Budgeting modules, CourtView for the 17<sup>th</sup> Circuit Court, Onbase for document management, and numerous applications that are specific to individual departments or agencies.

The IT Department is further responsible for the operation and maintenance of the County's website, which includes an online portal for citizen access to services, as well as the County phone system.

# Information Technology

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Applications</b>														
Develop and support a consolidated system of data processing for the County's criminal justice functions - JNET								7-13-00-94				X		
Operate and maintain applications that facilitate organizational communication									X			X		
Support Equalizer software for tax assessing and equalization									X			X		
Support the Finance and Human Resources system - FHRS								11-24-98-180				X		
Support the geographic information systems - GIS												X		
<b>Computing Environment</b>														
Supply and operate a robust and secure computing environment that meets the County's needs									X			X		
<b>E-Government</b>														
Develop and operate an e-government portal for the convenience of area commerce and citizens that may wish to transact business electronically								3-10-05-22				X	X	
<b>Help Desk</b>														
Operate a centralized system for the deployment of technology services									X			X		

## **OVERVIEW – TREASURER’S OFFICE**

The County Treasurer is an elected office mandated by Article 7, Section 4 of the Michigan Constitution.

The main function of the Treasurer is to maintain the County treasury, which requires that the Treasurer’s Office undertake good accounting practices to record and track all funds and accounts, to invest County funds according to the needs and wishes of the County, and to report to the Board of Commissioners periodically on the condition of the County’s finances.

The Treasurer is mandated by various state laws to administer the process used by governmental units in the County to collect and disburse property taxes. In addition, the Treasurer administers the collection of all delinquent property taxes. The County established a delinquent tax revolving fund under MCL 211.87b which mandates that if the County has such a fund, the Treasurer must be the agent of the fund.

When the County Board of Commissioners established a hotel/motel tax, they also appointed the County Treasurer as the tax administrator for the tax.

In 2009, the Board of Commissioners approved an Intergovernmental Agreement (Resolution 11-19-09-136), between the Michigan Land Bank Fast Track Authority and the Kent County Treasurer which established the Kent County Land Bank Authority as permitted by State statute. The Authority is a separate public body and the Treasurer is seated on the Authority by virtue of the office. The function is non-mandated but considered necessary for the operation of the Land Bank Authority in Kent County.

In addition to these major functions of the Treasurer’s Office, the County Treasurer is also mandated by state law to collect fees for dog licenses, and to participate on various advisory, licensing, or regulatory boards.

# Treasurer's Office

Function	Mandated						Non-Mandated							
	Statute	Fully Funded	Un-Funded	Partially Funded			Board Authorized Agreement	Board Resolution	Necessary	Discretionary	Funding Source			
				Designated State/Feds	User Fees / Fines	Other					Gen. Fund	User Fees	State/Fed Grant	Other
<b>Investment</b>														
Invest County Funds	MCL 129.71 MCL 48.40 MCL 129.91		X					1-7-97-2 12-84-173						
Local government investment pool funds								7-85-107			X			
Maintain a record of all funds received showing balances	MCL 750.485		X											
Maintain County checking accounts	MCL 129.101		X											
Participate on advisory, licensing, and regulatory boards	MCL 560.102r MCL 46.403(1) MCL 168.23		X											
Sell dog licenses	MCL 287.267					X								
<b>Land Bank Authority</b>														
Administer the Land Bank Authority								11-19-09-136	X					X
<b>Tax Collection Administration</b>														
Administer a process to collect all delinquent property taxes	MCL 48.40 PA 211.58		X											
Administer a process to collect and distribute current year property taxes	MCL 48.40		X											
Administer the delinquent tax revolving fund	MCL 211.87b								X					X
Collect hotel/motel taxes								7-2-75						X
Implement tax record searches	MCL 48.101					X								