

Ottawa County Equalization Department 2010 Annual Report

This report does not take the place of the "Equalization Report", statutorily required to be presented to the County Board for adoption in April each year.

Michael R. Galligan mmao(4), Equalization Director
February 8, 2011



**The activities and programs of this department
are brought to you by the members of the
Ottawa County Board of Commissioners.**

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- James C. Holtrop, Vice Chairperson
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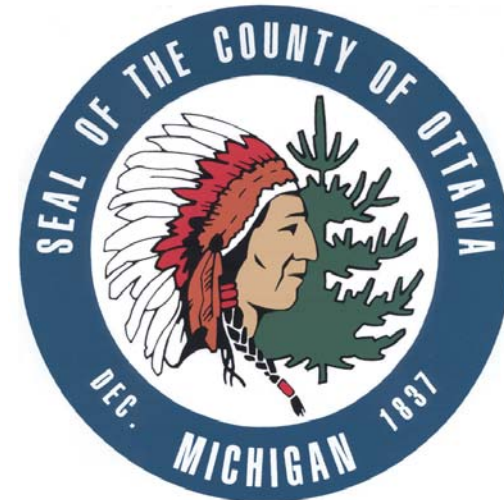


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Equalization Department Staff

As of February 1, 2011



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- ❑ **Michael R. Galligan mmao (IV), Director**
- ❑ **James J. Bush mao (III), Deputy Director**
- ❑ **Marcia VanVelzen mao (III), Property Description Supervisor**
- ❑ **Appraisals & Audits**
 - ❑ Norma Bowron mao (III), Personal Property Examiner
 - ❑ Tina Pickler mao (III), Appraiser III, Senior Appraiser
 - ❑ Brian Busscher mao (III), Appraiser III
 - ❑ Craig Zysk mao (III), Appraiser III
 - ❑ Lori Brassard mcao (II), Appraiser I
- ❑ **Deeds Processing**
 - ❑ Jennifer Ames, Senior Abstracting/Indexing Clerk
 - ❑ Jennifer Milanowski, ½ time Abstracting/Indexing Clerk
 - ❑ Susan Young, Abstracting/Indexing Clerk
- ❑ **Maintenance of Property Descriptions & Property Tax Maps**
 - ❑ Brian Johnson, Property Description and Mapping Specialist
 - ❑ Troy Young, Property Description and Mapping Specialist
 - ❑ Julie Friedgen, ½ time Abstracting/Indexing Clerk
 - ❑ Pamela Arnemann, ½ time Abstracting/Indexing Clerk

Recent Changes

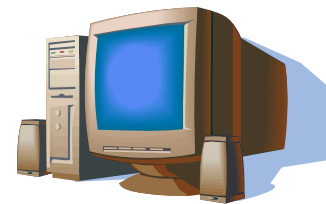
□ Personnel

- After retiring at the end of 2009, our full time personal property auditor, Norma Bowron, agreed to continue in the position part time(600 hours at most) saving the county the expense of refilling this position.
- The remaining work was shifted through the appraisal staff, whose work load has also increased due to the economy.



□ Upgrade Connection with Register of deeds system.

- Work has continued on further integration of the two systems.
- This project will also offer upgraded access to the Register of Deeds system to local assessors.



Two Main Functions of the Equalization Department ^s

Set up of this Report

- This report is divided up into two sections.
 - The first is a narrative describing the two main functions of the department.
 - The second is a report of various facts and figures.

Main Functions of the Department

- The two main functions of the Equalization Department are to assist the County board of Commissioners with;
 - Preparation of the Equalization Report
 - Preparation of the Apportionment Report.

Where to Start?

- The next few pages provide a short explanation of each.
- We will start with the Equalization Report.



MCL 211.34 establishes the Equalization Department to assist the Board of Commissioners with preparation of their Annual Equalization Report.

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- 211.34 (1) M.C.L. The county board of commissioners in each county shall meet in April each year to determine county equalized value which equalization shall be completed and submitted ... to the state tax commission before the first Monday in May. ...
- 211.34 (2) M.C.L. The county board of commissioners shall examine the assessment rolls of the townships or cities and ascertain whether the real and personal property in the respective townships or cities has been equally and uniformly assessed at true cash value. ...
- 211.34 (3) M.C.L. The county board of commissioners of a county shall establish and maintain a department to survey assessments and assist the board of commissioners in the matter of equalization of assessments, and may employ in that department technical and clerical personnel which in its judgment are considered necessary. The personnel of the department shall be under the direct supervision and control of a director of the tax or equalization department who may designate an employee of the department as his or her deputy. The director of the county tax or equalization department shall be appointed by the county board of commissioners. The county board of commissioners, through the department, may furnish assistance to local assessing officers in the performance of duties imposed upon those officers by this act, including the development and maintenance of accurate property descriptions, the discovery, listing, and valuation of properties for tax purposes, and the development and use of uniform valuation standards and techniques for the assessment of property.



Preparation of the Equalization Report to the Board of Commissioners as required by MCL211.34



☐ Sales Studies

- ☐ From the Register of Deeds system, sales files are created in the Equalizer system. All documents must be reviewed to determine the correct parcel identification number.
- ☐ Once imported and verified, all documents must be reviewed to determine their status for use in sales studies.
- ☐ The Director reviews all sales and compiles sales studies for all classes of real property. Sales studies are used to determine the starting ratios in all residential classes. Appraisal studies are used in the other classes.
- ☐ Sales studies are sent to the local units for their review before being entered on the L4018 forms,
- ☐ These sales are accessible on *miottawa.org* and provide another means of accessing the Register of Deed's documents.

☐ Appraisal Studies

- ☐ The Appraisers field inspect, list, and analyze all usable vacant sales except small residential lots. They analyze all improved Agricultural, Commercial and Industrial sales. They field inspect all good sales for computing Economic Condition Factors.
- ☐ In co-ordination with the appraisers, the Deputy Director analyzes sales data and computes land values and Economic Condition Factors to be used in the current year's appraisal studies.
- ☐ The Appraisers select representative, random samples for each class studied, field inspect, draw up and price all parcels selected using land value and ECF data previously derived.
- ☐ The Appraisers trade work they have done with other appraisers for review and corrections.
- ☐ The studies are then submitted to the Equalization Director for review and comments and sent to the local unit for their review before being entered on the L4018 forms.

Preparation of the Equalization Report to the Board of Commissioners as required by MCL211.34

□ Personal Property Auditor

- The personal property auditor selects random samples of Commercial and Industrial personal property parcels for audit.
- The personal property auditor then conducts audits and reviews the results with the owners and the local units. The results are reviewed with the director then compiled for use on L4018s.
- Under MCL211.154, petitions are filed where indicated with the Michigan State Tax Commission for correction of assessed and taxable values for the current and two prior years.



□ Equalization Forms

- L4018s are completed and submitted to the STC by December 31 of each year giving the starting ratios in each class, in each unit.
- The local assessors complete and submit their assessment rolls to the Equalization Department. Assessment rolls are imported, and new, loss and adjustments on the L4021 are audited.
- L4023 forms are compiled from audited assessment rolls. These forms determine whether or not the local unit has brought their ratios in each class to between 49% and 50%.
- Results are summarized, the official Equalization Report is completed and presented to the County Board for its approval.
- Import, review, compile and balance L4025 figures for use in various millage rollbacks.
- Import, review, compile, and balance Principal Residence Exemption figures.

Maintenance of Accurate Property Descriptions and Property Tax Maps

Assistance to local assessing officers in accordance with MCL211.34(3)

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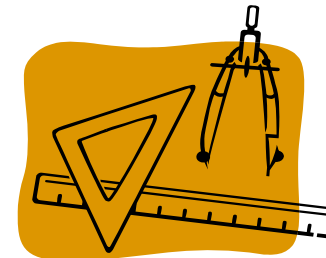
☐ Property System Maintenance

- ☐ Our primary assistance to local units is in the development and maintenance of accurate property descriptions, assigning new parcel numbers for all splits, consolidations, subdivision lots, condominium units, and buildings on leased land, along with their use of our parcel mapping.
- ☐ We import and export data to and from the local units. Names and addresses are updated regularly, and values are updated during the equalization process. Our tax descriptions are exported to the local units. Ordered value changes are entered in our assessing system, and compared to the local units values. By working with the County Treasurer's Office and the local units the accuracy and balance between our systems is maintained.
- ☐ During 2010 we worked with several of the local units to compare and edit tax descriptions. It is important that we use the same description for current (local) tax and delinquent (county) tax purposes. We edited ours where necessary, and exported our descriptions to the local units for their use. We also added the master deed recording information to the end of condominium unit descriptions for several of the local units. This follows State guidelines for condominium descriptions.

- ☐ A Split History System is maintained for all splits back to 1975. This information is made available to the local units, other county departments, and the public through the property search function on the county website.

☐ Mapping/GIS Maintenance

- ☐ Our Mapping Specialists maintain the parcel and related layers in the county GIS using recorded documents, surveys and information from local units as the basis for these updates. All work is checked and sent to the local assessors for use in assessment and tax rolls.
- ☐ The Mapping Specialists are taking advantage of slow times for splits and subdivisions to adjust and correct the maps. We continue to uncover errors made during the digital conversion of the maps. Subdivisions were completely remapped, along with countless parcel revisions in various jurisdictions. Improving the quality and accuracy of the mapping benefits the many users of the GIS.



The Equalization Department is also to assist the Board of Commissioners with the apportionment of money to be raised. ¹⁰

211.37 M.C.L. The county board of commissioners, at a session held not later than October 31 in each year, shall ascertain and determine the amount of money to be raised for county purposes, and shall apportion the amount and also the amount of the state tax and indebtedness of the county to the state among the several townships in the county in proportion to the valuation of the taxable real and personal property as determined by the board, or as determined by the state tax commission upon appeal in the manner provided by law for that year, which determination and apportionment shall be entered at large on county records. The board, at a session held not later than October 31 in each year, shall also examine all certificates, statements, papers, and records submitted to it, showing the money to be raised in the several townships for school, highway, drain, township, and other purposes. ... The board shall direct that the money proposed to be raised for township, school, highway, drain, and all other purposes authorized by law shall be spread upon the assessment roll of the proper townships, wards, and cities. This action and direction shall be entered in full upon the records of the proceedings of the board and shall be final as to the levy and assessment of all the taxes, except if there is a change made in the equalization of any county by the state tax commission upon appeal in the manner provided by law.

211.12 M. C. L. The director of the tax or equalization department in each county in this state, as soon as possible after the equalization of the board of commissioners of the county of the assessment rolls of the municipalities in that county, and not later than December 1 in each year, shall make a report, duly certified, to the state board of assessors, on a form to be provided by the state board of assessors, of the amount of ad valorem taxes to be raised in the municipalities in that county for state, county, municipal, township, school, and other purposes,



Preparation of the Annual Apportionment Report to the Board of Commissioners as required by MCL 211.37 & MCL 211.12

Annual Apportionment Report and Related Forms

- The Apportionment process begins each year with computing the millage reduction fractions. The millage reduction fractions are used to calculate allowable millages for each tax rate request.
- Each Taxing Entity is provided its millage reduction fractions along with a sample tax rate request form and a Truth in Taxation confirmation checklist.
- Tax rate requests are collected and audited by the Equalization Department on behalf of the Board of Commissioners.
- We also monitor expiration of millages, and ballot language on proposals requesting a millage. This helps insure that each request is timely and will meet the requirements to be levied.
- Tax Rate requests are incorporated into the Apportionment Report which is used by local units for tax billing. The tax rate requests are also used in various other reports required by the county and local units.

- In 2009 we began a more comprehensive audit of tax rate requests for debt service. This insures that a retired debt is not levied.
- Taxable Value can no longer be tracked from the Equalization report to the Apportionment report. The value of certain Senior Citizen and Disabled Family Housing is still reported with the Ad Valorem values on the assessment rolls, but are now listed on a separate tax roll.



Other Duties



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Damage Assessment

The Equalization Department is responsible for gathering preliminary damage assessment information in the event of a disaster. We also participate in training and yearly exercises.

Forecasting

We make projections of taxable value for future years.

Education

In order to provide required recertification credit for local assessors, I once again taught a 6 hour training session, this year covering Depreciation.

Requests for Information

We fill Freedom of Information Act requests for countywide assessment roll data, and requests from the schools, other taxing units, and financial advisory companies for various statistics.

Other Assistance to Local Units

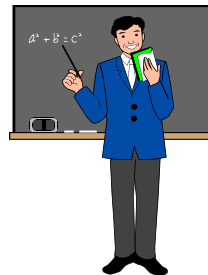
In addition, we assist the local units by developing uniform standards and updating them on recent law changes. We also provide technical assistance to the local units in areas such as valuation appeals, assessing procedures, and millage questions.

Extra

I am now the President of the Michigan Association of Equalization Directors.

In addition I was one of three recently appointed to the State Tax Commission Assessors Discipline Advisory Committee.

Jim Bush, Deputy Director, has also been appointed to the Board of the Mid Michigan Assessors Association.



According To The Numbers

Sales Studies

☐ Analysis of the market begins with sales

☐ Sales Entered in the Equalizer database

All classes of property (December 1 through November 30)

2000 - 11,136	2004 - 13,911	2008 - 12,265
2001 - 12,640	2005 - 12,471	2009 - 11,841
2002 - 13,749	2006 - 11,856	2010 - 10,816
2003 - 14,409	2007 - 12,224	



☐ Results - Residential Sales Studies

Usable Sales -March 31 current year & back 2 years

<i>Study Year</i>	<i>% Assessed Change *</i>	<i># of Sales</i>	<i>Study Year</i>	<i>% Assessed Change *</i>	<i># of Sales</i>
2002 for 2003	6.55%	8,799	2007 for 2008	1.14%	7,101(5,716)**
2003 for 2004	4.78%	8,989	2008 for 2009	-3.42%	5,867(2,568)**
2004 for 2005	5.09%	8,868	2009 for 2010	-6.61%	3,676(1,638)**
2005 for 2006	6.07%	8,478	2010 for 2011	-3.52%	4,086(2,333)**
2006 for 2007	4.66%	8,006			

*Change due to inflation only.

** Total sales used for studies, one year studies used in 8 units for 2008, 19 units for 2009,22 units for 2010 & 19 units for 2011

According To The Numbers

Appraisal Studies are done where there are insufficient sales for a Sales Study.

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❑ An analysis of the market must be done first.

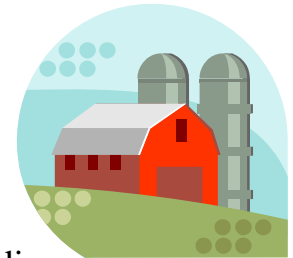
- ❑ Over 300 Agricultural, Commercial, and Industrial sales documents were analyzed and investigated by staff appraisers.
 - ❑ 80 +/- sales were appraised for possible use in one of the two year Economic Condition Factor studies. Of the 80+/- sales, 34 were added to the ECF studies
 - ❑ 4 in the Agricultural ECF
 - ❑ 22 in the Commercial ECF
 - ❑ 8 in the Industrial ECF
 - ❑ 13 Commercial and Industrial condominium sales were analyzed, field reviewed, and listed for use as comparables in appraisal studies.
 - ❑ 17 new Agricultural, Commercial, and Industrial vacant land sales were appraised and added to the vacant land sales studies.
- ❑ 49 new sales of improved residential properties were appraised and added to the Residential ECF study for use in the Agricultural appraisal studies.
- ❑ With fewer sales in a declining market, more of the appraisers time is spent analyzing questionable sales and tracking down other types of information on the current market.

❑ Appraisal Studies

- ❑ Representative samples are selected and appraised. The following is the breakdown of the appraisals used in the 2010 studies for 2011 Equalization;

362 Agricultural parcels
449 Commercial parcels
385 Industrial parcels
20 Developmental parcels

1,216 Total Appraisals for studies



❑ Total approximate number of appraisals done in 2010 for 2011

159 Total Appraisals of sales

1,216 Total Appraisals for studies

1,375 Total Appraisals



According To The Numbers

Personal Property Auditor

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❑ Personal Property Audits for L4018 (County Studies)

- ❑ 128 Personal property audits were conducted during 2010 for use in the Equalization studies (L4018s).

❑ Taxable Value Changes

8 requests for changes were filed with the STC
\$425,600 net taxable value was added to the Assessment Roll

❑ Other Duties

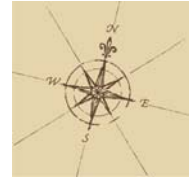
- ❑ We also oversee the printing and mailing of Personal Property forms for most local units.

❑ Change to Part Time Auditor

- ❑ The position was temporarily changed from full time with benefits to 600 hours or less with no benefits.
- ❑ 128 audits completed in 2010(part time) is 65% of the 198 audits conducted in 2009 (full time)
- ❑ \$12,000 is 22% of the wages and benefits paid to Norma in 2009 before she retired.
- ❑ The initial work for the audits was completed by our appraiser trainee. Norma then reviewed and completed the audits.
- ❑ Some of the appraiser trainee's work load was redistributed throughout the department.



According To The Numbers



Maintenance of accurate property descriptions and property tax maps

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❑ **Property System Maintenance**

- ❑ 558 new parcel numbers assigned, property records created, tax descriptions written and checked.
- ❑ 533 old (parent) parcels were retired.
- ❑ 106,362 real and 8,400 personal property records maintained and regularly updated by imports from each of the 23 local units. These figures include exempt properties and special rolls.
- ❑ 792 ordered changes to assessment rolls processed and verified with local units.
- ❑ 172 name and address imports, and over 100 values imports from local units were processed.

Crosschecking and balancing assessment roll data allows us to maintain an accurate county wide database of all assessment rolls. This data is used as the source for the property information available on the county website.



- ❑ Our tax descriptions are exported to the local units for use in their tax and assessing systems. To assure that the county and local units are using the exact same tax descriptions we compared our descriptions with those of 2 more local unit. We also added master deed recording information to the tax descriptions for 5 local units. Between these two projects, 6,950 descriptions were edited.
- ❑ 4 FOIA requests for county wide data were processed.

❑ **Mapping/GIS Maintenance**

- ❑ 105,874 real property parcels were maintained in the GIS.
- ❑ 558 new property parcels were created along with road right-of-ways and various associated layers.
- ❑ 2 new subdivisions (0 last year), 8 new condominiums (6 last year), and 25 amended condominiums (14 last year) were mapped in the GIS.
- ❑ 20 existing subdivisions were remapped, countless areas were revised, lines adjusted, annotation and polygons edited to improve the quality of the GIS.

According To The Numbers

Principal Residence Exemption Audit Program



❑ PRE Audit Program

In 2003, legislation was passed allowing counties to audit principal residence exemptions. In the interest of fairness and equity we took on this project. Two years ago the County Board of Commissioners committed to continue this program for five more years.

❑ PRE Audit Procedures

From the assessment rolls and other sources, we derive a list of potential problems. After being reviewed by the local assessors, we send letters to the property owners. Through phone calls and letters, many are removed from the list. To those remaining on the list, an official denial is issued. At the bottom of the form, is the address to, within 35 days, appeal the denial. The denial is soon followed by a supplemental or revised tax bill.

❑ Statistics

We issued 62 new denials in 2010 for a total of 738 denials since the start of the audit program. Only 14 of the 2010 denials were multi-year denials.

The 2 appeals received have been settled with stipulations.

❑ Money brought in from PRE Audits

Source: County Treasurer's Office

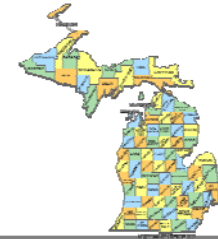
Year	School Operating Taxes	Interest Paid to County
2004	\$339,900	\$44,529.28
2005	\$243,400	\$22,183.42
2006	\$113,327	\$14,550.00
2007	\$152,452	\$11,942.24
2008	\$159,371	\$13,289.74
2009	\$71,606	\$6,891.51
2010	\$105,412	\$6,504.38

The above interest paid figures do not include the local unit's or the State's portion of the interest.

The interest paid to the county will continue to decline as the % of multi year denials decline. Our goal is a fair and accurate audit program, rather than raising revenues.

According To The Numbers

Ottawa County is the 6th Largest out of 83 Counties



□ Ottawa County Equalized Values

2010 SEV \$10,990,874,852 -6.11%
 2010 Taxable \$ 9,612,697,661 -4.05%

Year	Taxable Value Change	Inflation Rate
2004	6.00%	2.30%
2005	6.06%	2.30%
2006	6.15%	3.30%
2007	6.19%	3.70%
2008	3.27%	2.30%
2009	1.21%	4.40%
2010	-4.05%	-0.30%
2011	-3.50% *Estimate	1.70%



□ *The 2011 rolls are not yet complete

□ Ottawa County Totals

Year	State Equalized Value	% increase in
1970	\$ 477,412,668 SEV	Equalized value of County 205% in previous 10 years 117% in previous 10 years 127% in previous 10 years 53% in previous 10 years
1980	\$ 1,455,332,260 SEV	
1990	\$ 3,159,698,040 SEV	
2000	\$ 7,181,351,351 SEV	
2010	\$10,990,874,852 SEV	

(The 2006 SEV was \$11,028,221,992)

□ Ottawa County Industrial Facilities Exemptions

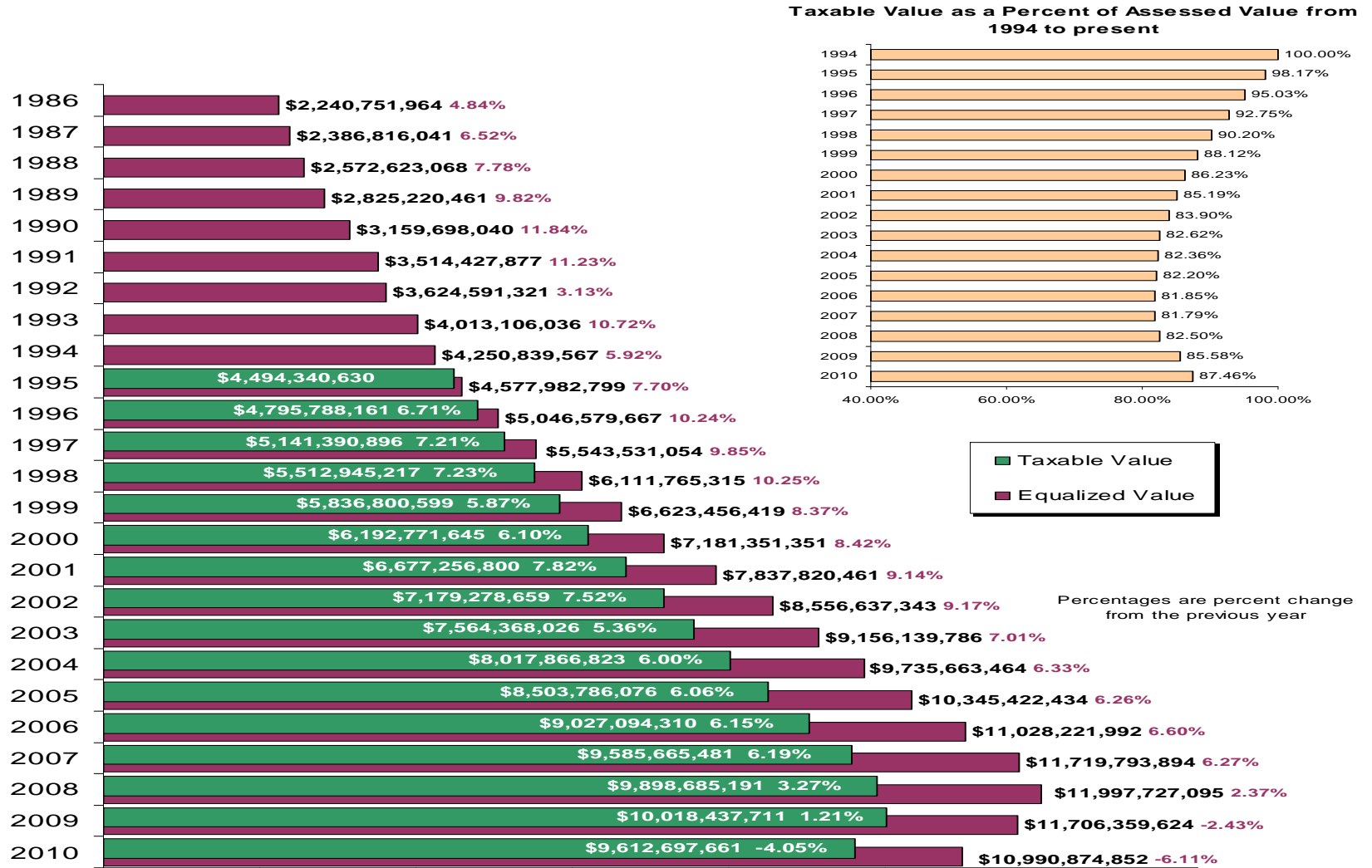
2004 783 certificates 661,976,706 EqSEV
 2005 795 certificates 646,125,814 EqSEV
 2006 811 certificates 645,370,721 EqSEV
 2007 788 certificates 632,876,348 EqSEV
 2008 740 certificates 710,923,447 EqSEV
 2009 772 certificates 700,319,010 EqSEV
 2010 722 certificates 666,472,320 EqSEV

2004 60 new certificates \$174,935,579
 2005 78 new certificates \$141,039,629
 2006 71 new certificates \$267,884,937
 2007 78 new certificates \$253,332,903
 2008 55 new certificates \$129,810,210
 2009 50 new certificates \$212,790,666
 2010 35 new certificates \$177,330,021
 2011* 34 new certificates \$82,404,779

* Figures are ESTIMATES ONLY final numbers are not yet available.

According To The Numbers

County Equalized and Taxable Value by year (From 2010 EQ Book)



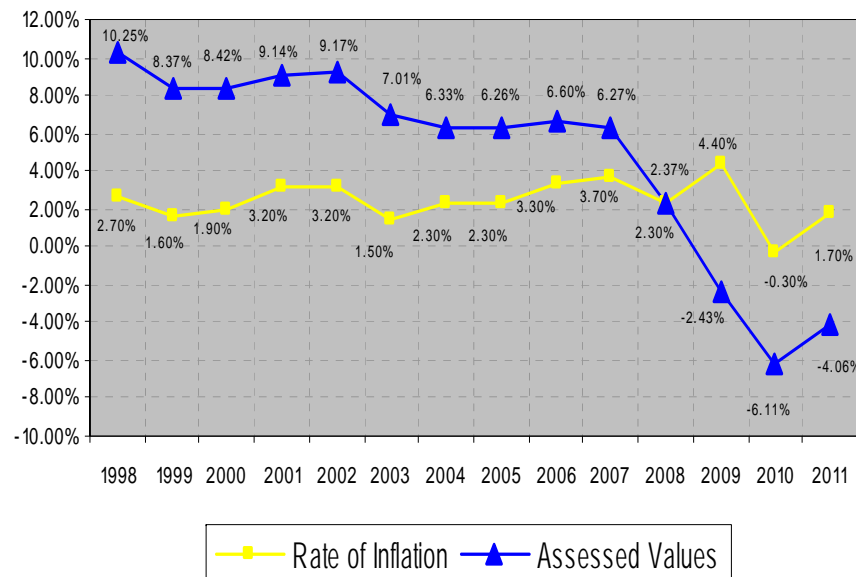
According To The Numbers

Change in Assessed and Taxable Values vs. The Rate of Inflation

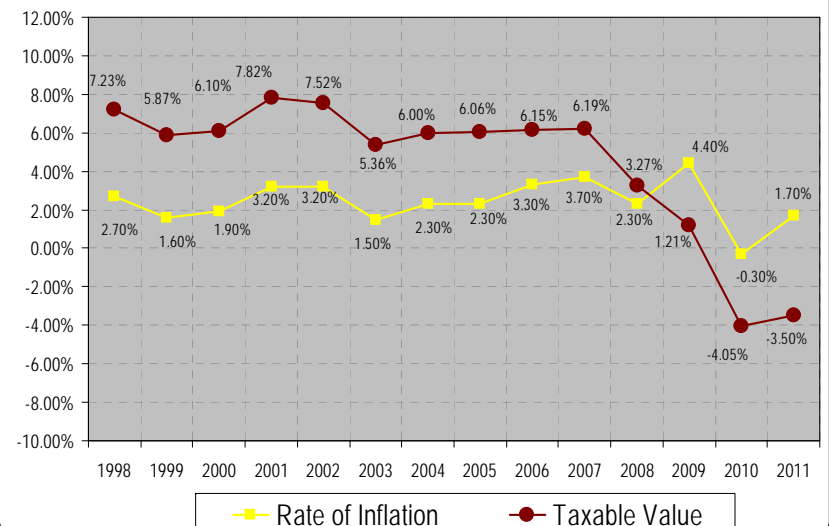
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- ❑ The figures below are taken from each year's Equalization Report.
- ❑ The projected drop of about 4% in assessed value and 3.5% in taxable value is not good, but, if the trend indicated below had continued, assessed values would have dropped nearly 10%, taxable values nearly 7%.
- ❑ Have we reached the bottom? Where do we go from here?
- ❑ Residential sales this spring and summer should give us a clearer picture of 2012.
- ❑ ***PLEASE NOTE: 2011 numbers are estimated!! The rolls are not yet complete.***

Change in Assessed Values
vs Rate of Inflation



Change in Taxable Values
vs Rate of Inflation



According To The Numbers

Summary of 2010 Studies for 2011 Equalization

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- *Explanation of “Tentative 2011 Ottawa County Equalization” and the impact they will have on our tax base.*
- On the sheet titled “Tentative 2011 Ottawa County Equalization” are the factors and ratios for each class of property in each local unit. They will be published, as required, in the Grand Rapids Press before the third Monday in February.
- These figures are based on 2010 Equalization, as adopted by the Board of Commissioners, and studies conducted by the Ottawa County Equalization Department during 2010. These ratios and multipliers are prior to any adjustment by the local assessor.
- If the ending ratio in a class, after adjustment, is under 49.00% or over 50.00% when local assessors have completed their 2011 assessment rolls, the class of property is subject to a County Equalization Factor to bring the class to 50.00%. 1998 was the last year any County Equalization Factors were needed. After adjustment by the local assessors and Boards of Review, a 1.0000 factor is again expected in all classes.
- Note that property taxes are paid on Taxable Value which may be unrelated to Equalized Value. The rate of inflation of 1.70% will be used for the 2011 assessment rolls.
- There are no longer enough uncapped parcels (transfers) with taxable values going up more than the rate of inflation to make up for the parcels whose taxable values are going down. Therefore even though there is still a gap between taxable and assessed, the decreases in assessed value will cause a decrease in taxable value for 2011.



According To The Numbers

Summary of 2010 Studies for 2011 Equalization



TENTATIVE 2011 OTTAWA COUNTY EQUALIZATION

In compliance with Act 165, P.A. 1971, (211.34a) which reads in part as follows: "The Equalization Director of each county shall prepare a tabular statement each year by the several cities and townships of the county, showing the tentative recommended equalization ratios and estimated multipliers necessary to compute individual state equalized valuation of real property and of personal property. The county shall publish the tabulation in the newspaper of general circulation within the county on or before the third Monday in February each year and furnish a copy to each of the Boards of Review in the county and to the State Tax Commission. All notices of meetings of the Boards of Review shall give the tentative ratios and estimated multipliers pertaining to their jurisdiction," we offer the following ratios and factors.

These figures are based on the 2010 Equalization, as adopted by the Board of Commissioners, and studies conducted by the Ottawa County Equalization Department during 2010. These ratios and multipliers are prior to any adjustment. After adjustment by the local Assessors and Boards of Review, a 1.0000 factor is expected in all classes.

Note that the property taxes are paid on Taxable Value which may be unrelated to Equalized Value.

TOWNSHIPS	AGRICULTURAL		COMMERCIAL		INDUSTRIAL		RESIDENTIAL		TIMBER-CUTOVER		DEVELOPMENTAL		PERSONAL	
	REAL Ratio	(100) Factor	REAL Ratio	(200) Factor	REAL Ratio	(300) Factor	REAL Ratio	(400) Factor	REAL Ratio	(500) Factor	REAL Ratio	(600) Factor	(All classes) Ratio	Factor
Allendale Ch.	51.99	0.96173	54.29	0.92098	55.91	0.89437	51.50	0.97088	-	-	-	-	49.25	1.01520
Blendon	51.44	0.97201	53.14	0.94092	50.34	0.99325	53.33	0.93756	-	-	-	-	49.58	1.00852
Chester	50.15	0.99701	52.39	0.95439	50.37	0.99259	55.40	0.90253	-	-	-	-	50.00	1.00000
Crockery	51.90	0.96340	51.19	0.97676	53.59	0.93293	52.23	0.95731	-	-	-	-	49.98	1.00035
Georgetown Ch.	52.94	0.94447	54.29	0.92098	55.20	0.90580	50.85	0.98329	-	-	-	-	49.85	1.00297
Grand Haven Ch.	48.94	1.02166	52.39	0.95445	54.65	0.91492	50.44	0.99128	-	-	-	-	49.98	1.00044
Holland Ch.	64.22	0.77858	57.59	0.86824	55.30	0.90416	51.68	0.96750	-	-	-	-	49.92	1.00164
Jamestown Ch.	61.99	0.80655	52.97	0.94394	66.59	0.75087	53.76	0.93006	-	-	-	-	50.00	1.00000
Olive	60.73	0.82332	58.91	0.84879	54.36	0.91980	53.35	0.93721	-	-	56.94	0.87814	50.00	1.00000
Park	51.03	0.97982	55.80	0.89606	-	-	52.24	0.95713	-	-	-	-	49.26	1.01500
Polkton Ch.	48.10	1.03951	55.14	0.90679	52.20	0.95781	53.83	0.92886	-	-	-	-	49.88	1.00238
Port Sheldon	48.83	1.02400	56.37	0.88705	49.95	1.00096	50.26	0.99483	-	-	-	-	49.86	1.00284
Robinson	53.37	0.93686	56.35	0.88732	50.91	0.98210	55.09	0.90761	-	-	-	-	50.00	1.00000
Spring Lake	50.45	0.99099	56.87	0.87927	53.52	0.93424	54.49	0.91760	-	-	-	-	49.99	1.00011
Tallmadge Ch.	51.48	0.97126	51.17	0.97715	51.22	0.97619	51.03	0.97982	-	-	-	-	49.32	1.01386
Wright	50.40	0.99215	52.80	0.94697	53.93	0.92713	49.80	1.00402	-	-	-	-	49.35	1.01326
Zeeland Ch.	63.14	0.79190	53.65	0.93194	57.85	0.86431	49.50	1.01011	-	-	-	-	49.99	1.00012
CITIES														
Coopersville	51.29	0.97480	54.38	0.91946	57.46	0.87018	51.76	0.96600	-	-	-	-	49.35	1.01313
Ferrysburg	-	-	50.57	0.98873	51.48	0.97132	51.24	0.97581	-	-	-	-	49.90	1.00193
Grand Haven	-	-	52.93	0.94465	52.41	0.95402	51.86	0.96414	-	-	-	-	49.94	1.00117
Holland	52.37	0.95483	56.12	0.89098	56.35	0.88728	52.19	0.95804	-	-	50.00	1.00000	49.52	1.00961
Hudsonville	54.73	0.91364	55.90	0.89446	63.56	0.78666	50.77	0.98484	-	-	-	-	50.00	1.00000
Zeeland	63.13	0.79202	58.15	0.85985	59.12	0.84569	51.95	0.96247	-	-	-	-	49.99	1.00023

Ottawa County Equalization Department
Michael R. Galligan, Director

According To The Numbers

Summary of 2010 Studies for 2011 Equalization



Below is a county wide analysis by class of the studies reported on the previous page.

- ❑ The percent change listed **does not include new value added** to the roll, **nor value lost** from the roll. Individual changes will vary by unit (See previous page.) and by individual parcel.
- ❑ Note, the **county will accept** the local units assessed values if the **overall class** in that unit is **between 49% and 50%** as compared to our studies.

REAL PROPERTY Class	Ratio (50% is no change)	% Change	
		To 50%	To 49%
Agricultural	54.24%	-7.81%	-9.66%
Commercial	55.25%	-9.50%	-11.31%
Industrial	53.17%	-5.96%	-7.84%
Residential	51.82%	-3.52%	-5.44%
Timber Cutover*	N.A.	N.A.	N.A.
Developmental**	56.23%	-11.09%	-12.86%
Total Real	52.48%	-4.73%	-6.63%
Total Personal	49.82%	-NA-	-NA-
Total Real and Personal	52.33%	-4.46%	-6.36%

- * No parcels remain in the Timber-Cutover class.
- ** Only 20 parcels remain in this class

Next Steps

❑ Statutory Duties

Our emphasis will again be on performing the required audits of the local unit assessment rolls.

- ❑ We will also continue maintaining uniform standards and assist in keeping local rolls balanced. All units now maintain their own assessment and tax rolls.

❑ New Challenges

- ❑ The State Tax Commission has hired a firm to conduct an Audit of Principal Residence Exemptions in Ottawa and 50 plus other Counties in 2011. This will be in addition to our local annual PRE audit program.
- ❑ With fewer sales and a declining market, determining market values this coming year will continue to be more challenging.
- ❑ We will review our methods for estimating future years taxable values. With the rapidly changing economy, this is a difficult task and an inexact science.



Conclusion

- **Summary**

We have performed the statutory duties in the area of equalization studies, apportionment reports and statistical reports, as well as providing guidance and assistance to local units.

- **In Conclusion**

I would like to thank the Equalization Department staff for their cooperative effort and am grateful for their valuable input.

I would also like to thank the local unit assessors for their cooperation and their willingness to work together.

