

# Ottawa County Equalization Department 2008 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 cmae4, Equalization Director**  
**February 10, 2009**



**“Joy of Music” - Holland, MI**

**Musical Fountain - Grand Haven, MI**

**Veterans Park - Hudsonville, MI**

**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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# Equalization Department Staff

As of February 1, 2009



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- ❑ **Michael R. Galligan cmae IV, Director**
- ❑ **James J. Bush cmae III, Deputy Director**
- ❑ **Marcia VanVelzen cmae III, Property Description Supervisor**
- ❑ **Appraisals & Audits**
  - ❑ Norma Bowron cmae III, Personal Property Examiner
  - ❑ Tina Pickler cmae III, Appraiser III, Senior Appraiser
  - ❑ Brian Busscher cmae III, Appraiser III
  - ❑ Craig Zysk cmae III, Appraiser III
  - ❑ Lori Brassard cmae II, Appraiser I
- ❑ **Deeds Processing**
  - ❑ Jennifer Culbertson, RPC IV
  - ❑ Jennifer Milanowski, ½ time RPC II
  - ❑ Susan Young, RPC II
- ❑ **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 RPC II
  - ❑ Pamela Arnemann, ½ time RPC II

# Recent Changes

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## Personnel

- In 2008, Brian Busscher achieved a level III certification in Assessment Administration. To go from uncertified to a level III in two years is quite an achievement.

## Move to Room 110

- In 2008 we moved downstairs to the former main conference room, putting our office closer to the Treasurers and Register of Deeds new offices.

- For the first time in recent history, we had a relatively stable year. We have continued reviewing and revising our processes and procedures to ensure accurate and efficient outcomes.



# 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. With the exception of the commercial class in Holland Township, appraisal studies are used in the other classes.
- ☐ Sales studies are sent to the local units for their review before being used in the Equalization studies and sent to the Michigan State Tax Commission.
- ☐ These sales are accessible on *miottawa.org* and provide another means of accessing the Register of Deed's system.

## ☐ 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 and other assistance to local assessing officers in accordance with MCL211.34(3)

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## Maintenance of accurate property descriptions and property tax maps

- 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. Our Mapping Specialists maintain the parcel 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. Several local units took advantage of the lower volume of splits and subdivisions this past year and requested combinations of adjacent parcels under common ownership. This accounts for the lower countywide parcel count. Combining parcels increases efficiency at the local unit and county level in assessing and taxing property. We expect more units to do this in 2009.

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

- 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. Ordered value changes are entered in our assessing system. We work with the County Treasurer's Office and the local units to maintain the accuracy and balance of values between our systems.

- We audit millage rate requests from all taxing entities and prepare the Apportionment Report, local unit tax roll warrants, levy rate reports, local clerk's certificates, and bonding worksheets.



## Other Assistance

- 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.

# Preparation of the Annual Apportionment Report to the Board of Commissioners as required by MCL211.37 and Other Duties

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## □ 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. Tax rate requests are collected and audited by the Equalization Department on behalf of the Board of Commissioners. They are used by local units for tax billing, and incorporated into the Apportionment Report and various other required reports. We also monitor ballot language on proposals requesting a millage. This helps insure that each request will meet the requirements to be levied. This year we will begin a more comprehensive audit of tax rate requests for debt service.



## □ Requests for Information

We fill Freedom of Information Act requests and requests from the schools and other taxing units for various statistics.

## □ Damage Assessment

The Equalization Department is responsible for gathering preliminary damage assessment information in the event of a disaster. This year our Deputy Director coordinated damage assessment for two separate floods. We also participated in training and yearly exercises.

## □ Education

I once again taught a one day State Assessors Board class. All certified assessors must take at least one 6 hour class a year. Beginning with 2008/2009, all assessors must take 12 hours of annual certification credit.

## □ Extra

I am now the secretary of the Michigan Association of Equalization Directors. I will once again serve on the Legislative committee and the Standards committee of the 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	2003 - 14,409	2006 - 11,856
2001 - 12,640	2004 - 13,911	2007 - 12,224
2002 - 13,749	2005 - 12,471	2008 - 12,265

Property Transfer Affidavits must be processed for most sales.



❑ **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>
2002 for 2003	6.55%	8,799
2003 for 2004	4.78%	8,989
2004 for 2005	5.09%	8,868
2005 for 2006	6.07%	8,478
2006 for 2007	4.66%	8,006
2007 for 2008	1.14%	7,101 (5,716)**
2008 for 2009	-3.42%	5,867 (2,568)***

\*Change due to inflation only.

\*\* Total sales used for studies, one year studies used in 8 units

\*\*\* Total sales used for studies, one year studies used in 19 units



# 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 165 Agricultural, Commercial, and Industrial sales documents were analyzed and investigated by staff appraisers.
- ❑ 65 +/- Improved sales were appraised. 47 of these were used to determine Economic Condition Factors.
- ❑ 34 Commercial & Industrial Condominium sales were analyzed, field reviewed, and listed for use as comparables in the appraisal studies.
- ❑ 28 new vacant land sales from all classes of property were appraised and added to the vacant land study.
- ❑ 51 sales of improved residential properties were appraised & used to develop a Residential ECF for use in Ag appraisal studies.
- ❑ With fewer sales in a declining market, more of the appraisers time is spent analyzing questionable sales and determining current market conditions.

## ❑ Appraisal Studies

- ❑ Representative samples are selected and appraised. The following is the breakdown of the appraisals used in the 2008 studies for 2009 Equalization;

361 Agricultural parcels

393 Commercial parcels

376 Industrial parcels

5 Timber-Cutover parcels

20 Developmental parcels

1,155 Total Appraisals for studies

## ❑ Total approximate number of appraisals done in 2008 for 2009

178 Total Appraisals of sales

1,155 Total Appraisals for studies

1,333 Total Appraisals

# According To The Numbers

## Personal Property Auditor

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### ❑ Personal Property Audits for L4018 (County Studies)

- ❑ 182 Personal property audits were conducted during 2008 for use in the Equalization studies (L4018s).
- ❑ Taxable Value Changes  
20 requests for changes were filed with the STC  
**\$1.4 million** 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.
- ❑ Our Personal Property auditor, Norma Bowron, is active in a group of other County Personal Property auditors who meet to discuss common interests and concerns.

### ❑ Taxable Value Changes by Year

requests for changes filed with the STC

❑ Year	Net Added Taxable Value
2008	\$1.4 Million net
2007	\$1.8 Million net
2006	\$2.6 Million net
2005 (Includes TMA Audits)	\$8.7 Million net
2004 (Includes Delphi Audit)	\$14.2 Million net



# According To The Numbers

## Maintenance of accurate property descriptions and property tax maps

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### ❑ Property System Maintenance

- ❑ 1,703 new parcel numbers assigned, property records created, tax descriptions written and checked.
- ❑ A split history system maintained for county, local unit, and public use of all new and retired parcels.
- ❑ 106,558 real and 8,840 personal property records maintained and regularly updated by imports from each of the 23 local units. These figures include exempt properties and special rolls.
- ❑ 935 ordered changes to assessment rolls processed and verified with local units.
- ❑ Regular importing of data from local units, 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 systems assuring that the county and local units are using the exact same descriptions for tax purposes.
- ❑ Six FOIA requests for county wide data were processed.

### ❑ Mapping/GIS Maintenance

- ❑ 105,938 real property parcels were maintained in the GIS.
- ❑ 1,703 new property parcels were created along with road right-of-ways and various associated layers.
- ❑ 1,107 old (parent) parcels were retired.
- ❑ 3 new subdivisions (8 last year), 17 new condominiums (28 last year), and 27 amended condominiums (40 last year) were mapped in the GIS.
- ❑ Numerous revisions, corrections and improvements.



# 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. We began our audit program in December of 2003. I do not believe the State is yet ready to competently administer this audit program.

### ❑ 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 91 new denials in 2008 for a total of 634 denials since the start of the audit program. Only 25 of the 2008 denials were multi year denials. 3 partial denials were issued to multi-purpose properties. Of the 2008 denials, there have been 9 appeals. All are expected to be settled with stipulations to the Michigan Tax Tribunal due to information not provided before the denials were issued.

### ❑ 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	Not yet complete

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.



# According To The Numbers

## Ottawa County is the 7th Largest out of 83 Counties

### □ Ottawa County Equalized Values

2008 SEV \$11,997,727,095 up 2.37%  
 2008 Taxable \$ 9,898,685,191 up 3.27%

Year / Taxable Value up / 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	Not available yet	4.40%



### □ 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

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 49 new certificates \$219,585,667

(2009 Figures are Tentative and subject to change)

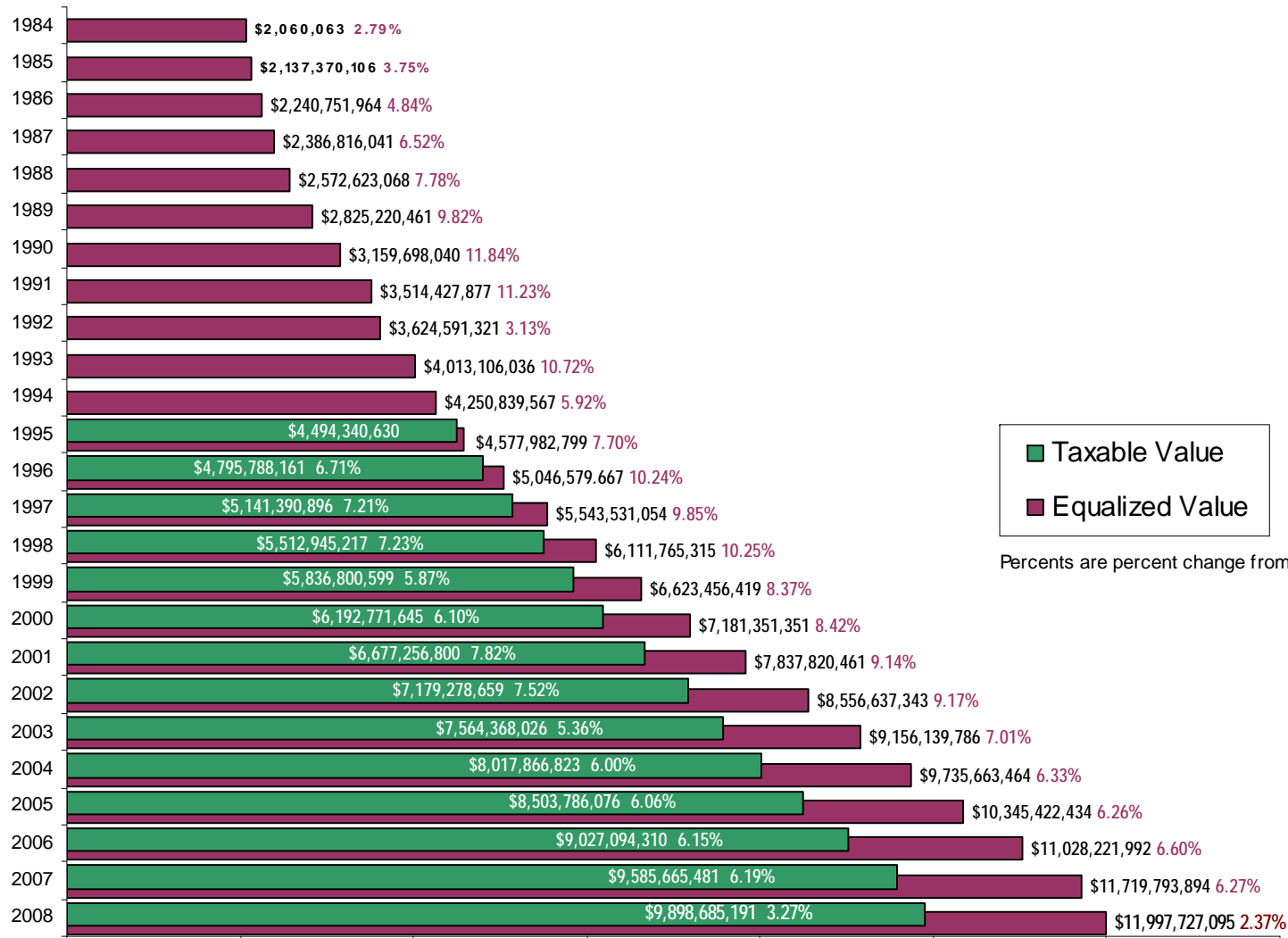
### □ Ottawa County Totals

#### Year Equalized Value of County

Year	Equalized Value of County	% increase in Equalized value of County
1967	\$ 392,768,608 SEV	
1970	\$ 477,412,668 SEV	22% in previous 3 years - average of 6.72% per year
1980	\$ 1,455,332,260 SEV	205% in previous 10 years - average of 11.79% per year
1990	\$ 3,159,698,040 SEV	117% in previous 10 years - average of 8.06% per year
2000	\$ 7,181,351,351 SEV	127% in previous 10 years - average of 8.56% per year
2008	\$11,997,727,095 SEV	67% in previous 8 years - average of 6.63% per year

# According To The Numbers

## County Equalized and Taxable Value by year (From 2008 EQ Book)



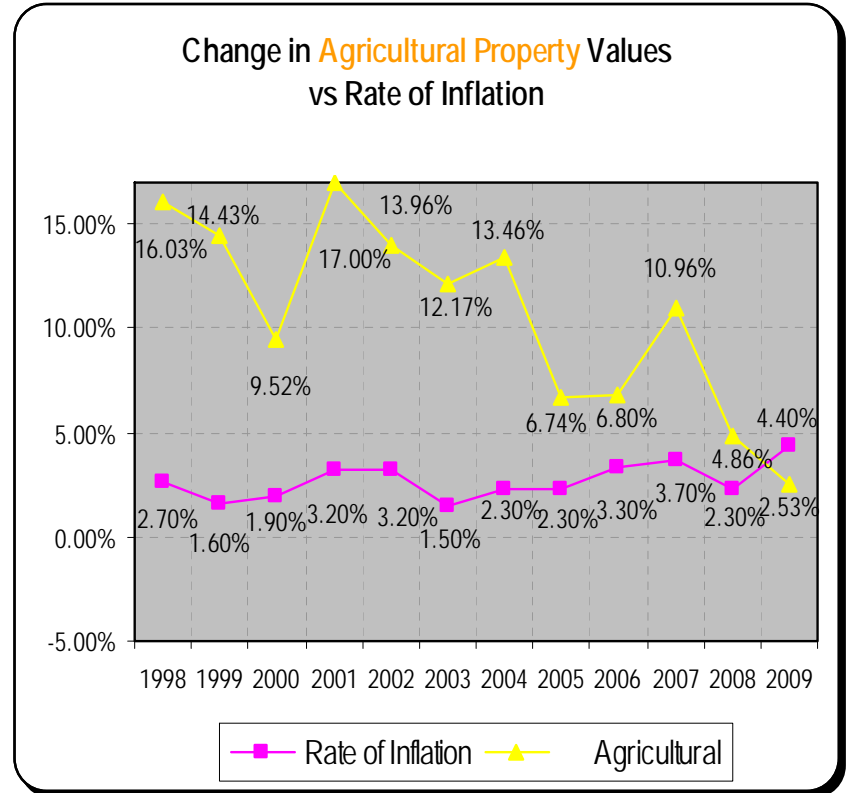
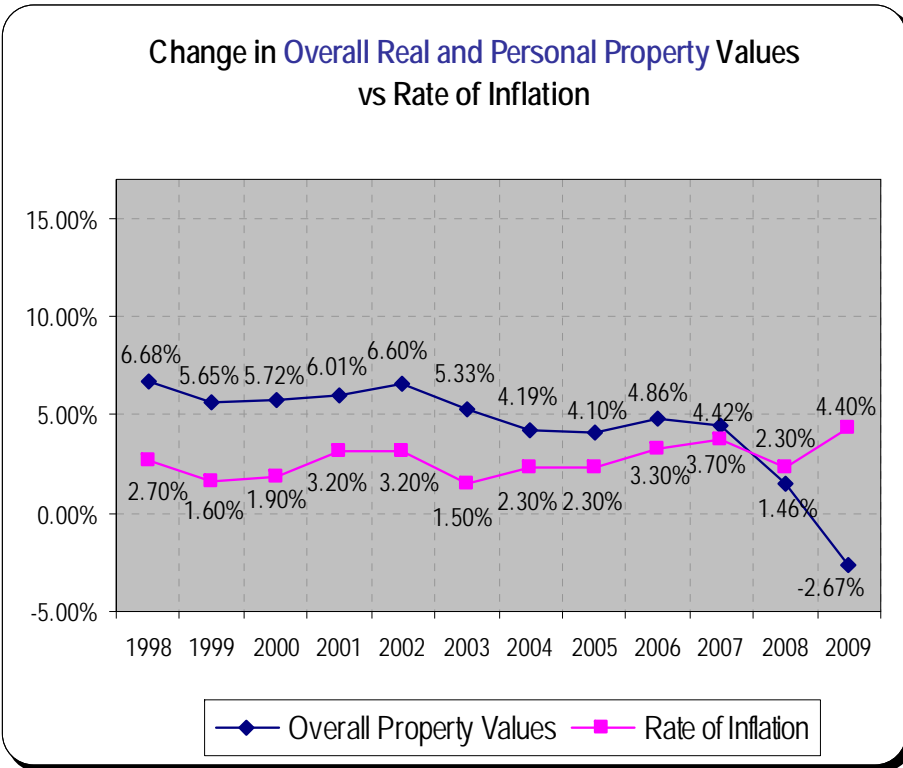
Percents are percent change from the previous year

In 2008, taxable value rose faster than assessed value for the first time since Prop A began.

# According To The Numbers

## Change in Property Values vs The Rate of Inflation

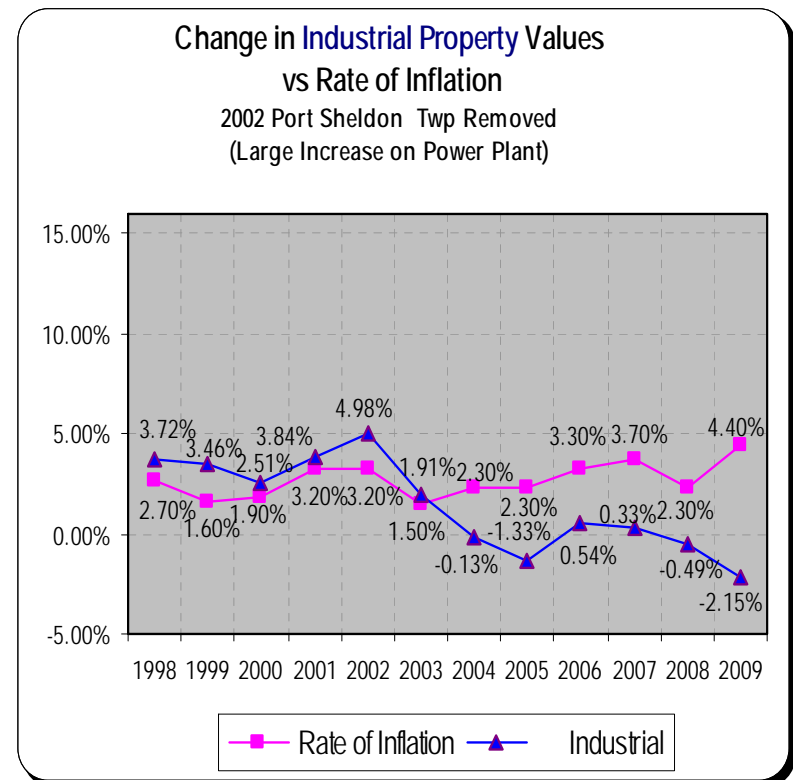
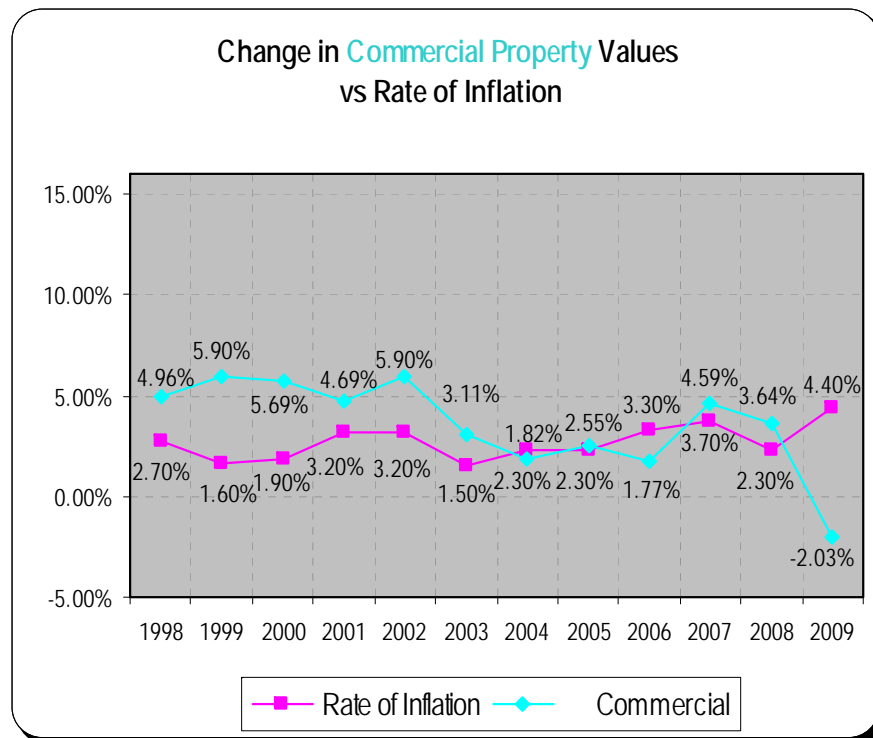
- On the following pages are graphs showing the changes in property value related to inflation.
- These figures are derived from each year's Equalization studies and do not reflect changes due to new construction, other changes to the property, or its taxable status.
- PLEASE NOTE: These are county wide averages. They do not relate to any one property, neighborhood, or local unit.



# According To The Numbers

## Change in Property Values vs The Rate of Inflation

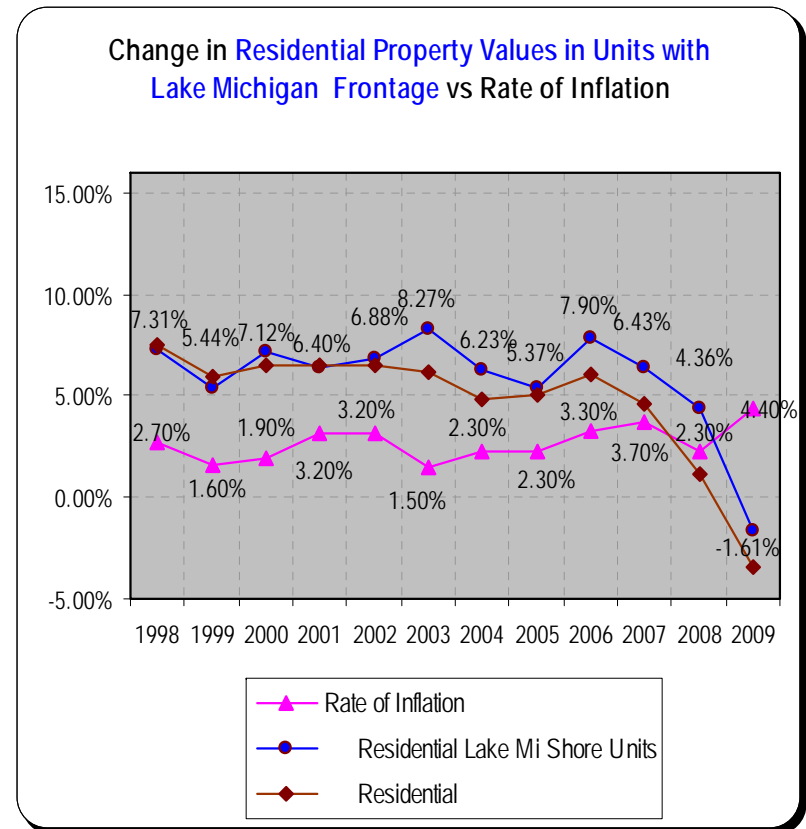
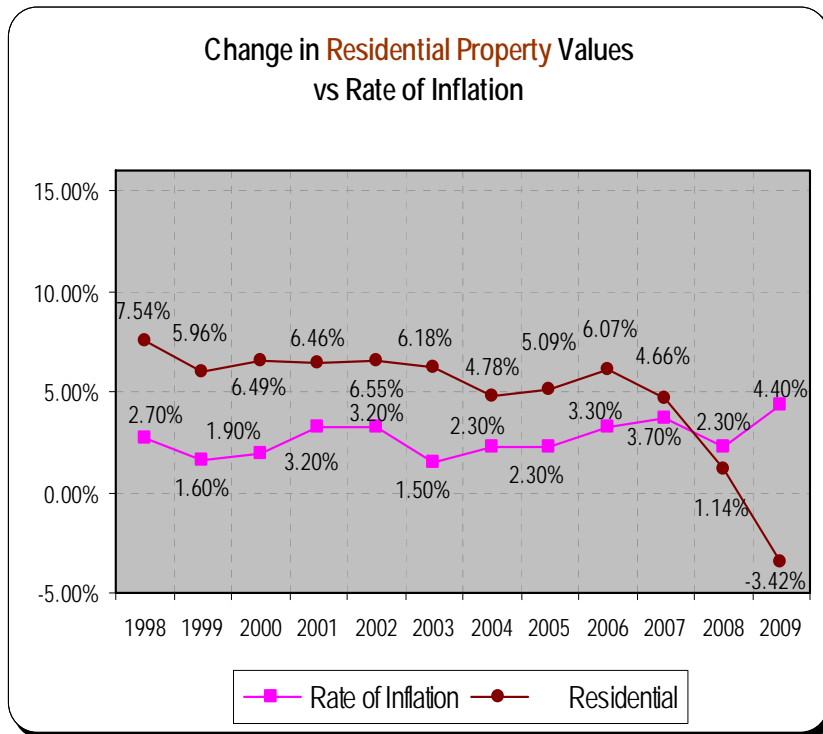
- PLEASE NOTE: These are county wide averages. They do not relate to any one property, neighborhood, or local unit.



# According To The Numbers

## Change in Property Values vs The Rate of Inflation

- Units with Lake Michigan Frontage are: Grand Haven Township, Spring Lake Township, Park Township, Port Sheldon Township, Ferrysburg City and Grand Haven City
- PLEASE NOTE: These are county wide / area wide averages. They do not relate to any one property, neighborhood, or local unit.

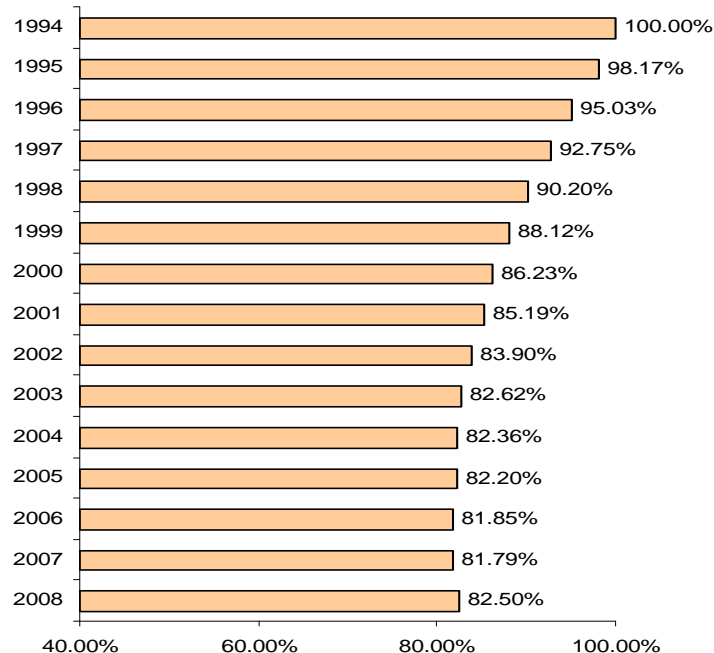


# According To The Numbers

## Closing the Gap? Taxable Values in a declining market

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**Gap between Assessed and Taxable as a Percent of Assessed Value from 1994 to present**



### Breakdown of Taxable Value

3.27% increase in taxable value from 2007 to 2008

2.29% was for new to the roll

0.98% was due to the inflation adjustment

2.30% was the 2008 Rate of Inflation

Why didn't the County's taxable value go up by the 2.3% rate of inflation plus the new to the roll when the County's taxable value is at 82.5% of assessed value?

To answer this question we will divide the County's taxable value into three different groups

Properties with taxable values going up no more than the rate of inflation

Properties with taxable values going up more than the rate of inflation

Properties where the prior years Assessed and taxable values were the same.

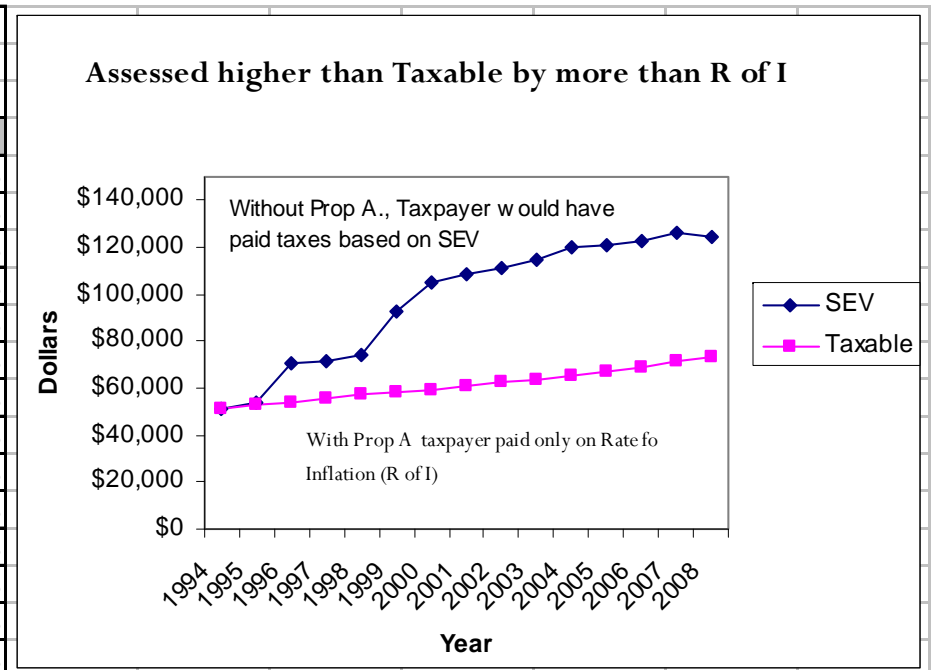
# According To The Numbers

## Closing the Gap? Taxable Values in a declining market

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- ❑ **Properties with taxable values going up no more than the rate of inflation**
- ❑ Properties where the gap between assessed and taxable value is greater than the rate of inflation and the property has not been transferred in the prior year.
- ❑ Also properties where the taxable value goes up to the assessed value and stops (Less than the R of I)
- ❑ *Fewer parcels were in this group than prior years*
- ❑ One example of an actual parcel in this group is given below;

70-16-07-200-003					
	SEV	Taxable	% Increase	% Increase	
Year	(Assessed)	Value	Assessed	Taxable	R of I
			Value	Value	
1994	\$51,200	\$51,200			
1995	\$54,000	\$52,531	5.47%	2.60%	2.60%
1996	\$70,400	\$54,001	30.37%	2.80%	2.80%
1997	\$71,800	\$55,513	1.99%	2.80%	2.80%
1998	\$74,500	\$57,011	3.76%	2.70%	2.70%
1999	\$92,400	\$57,923	24.03%	1.60%	1.60%
2000	\$105,300	\$59,023	13.96%	1.90%	1.90%
2001	\$108,400	\$60,911	2.94%	3.20%	3.20%
2002	\$111,300	\$62,860	2.68%	3.20%	3.20%
2003	\$114,700	\$63,802	3.05%	1.50%	1.50%
2004	\$119,900	\$65,269	4.53%	2.30%	2.30%
2005	\$121,100	\$66,770	1.00%	2.30%	2.30%
2006	\$122,900	\$68,973	1.49%	3.30%	3.30%
2007	\$126,100	\$71,525	2.60%	3.70%	3.70%
2008	\$124,800	\$73,170	-1.03%	2.30%	2.30%



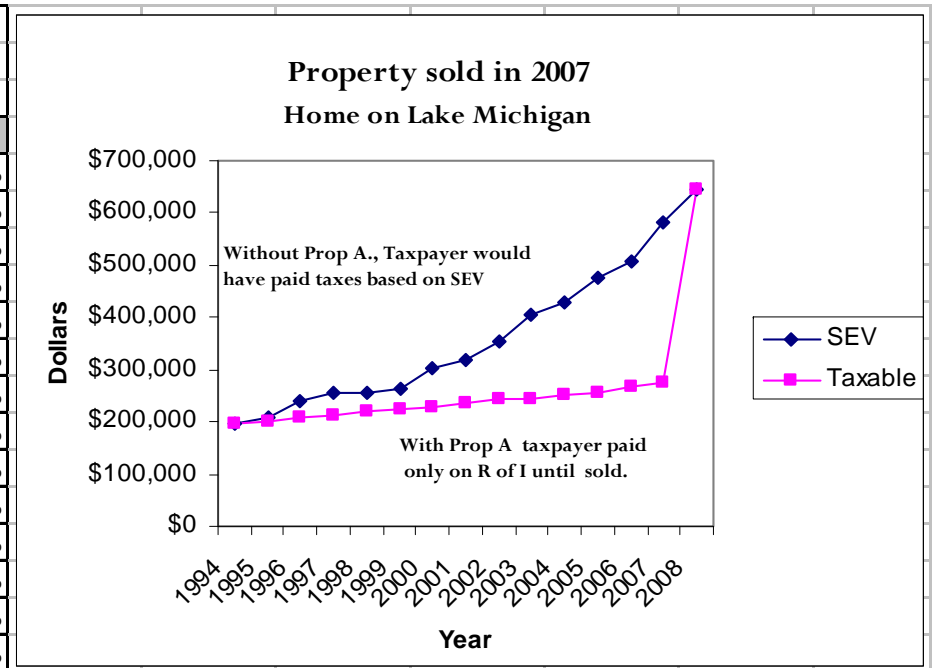
- ❑ In this example, in 1996, without Prop A, their taxes would have increased by over 30%
- With Prop A, their taxes went up about 2.8%

# According To The Numbers

## Closing the Gap? Taxable Values in a declining market

- ❑ **Properties with taxable values going up more than the rate of inflation**
- ❑ Properties where the prior year's assessed value was higher than the taxable value by more than the rate of inflation and the current year assessed and taxable are the same. In this group are properties sold (transferred) in the prior year and uncapped.
- ❑ *Fewer parcels were in this group than in prior years.*
- ❑ One example of an actual parcel in this group is given below;

70-03-18-201-001					
Year	SEV	Taxable	% Increase	% Increase	R of I
	(Assessed)	Value	Assessed Value	Taxable Value	
1994	\$197,200	\$197,200			
1995	\$207,100	\$202,327	5.02%	2.60%	2.60%
1996	\$238,200	\$207,992	15.02%	2.80%	2.80%
1997	\$254,900	\$213,815	7.01%	2.80%	2.80%
1998	\$254,900	\$219,588	0.00%	2.70%	2.70%
1999	\$262,500	\$223,101	2.98%	1.60%	1.60%
2000	\$301,900	\$227,339	15.01%	1.90%	1.90%
2001	\$320,000	\$234,613	6.00%	3.20%	3.20%
2002	\$352,000	\$242,120	10.00%	3.20%	3.20%
2003	\$404,800	\$245,751	15.00%	1.50%	1.50%
2004	\$429,100	\$251,403	6.00%	2.30%	2.30%
2005	\$477,700	\$257,185	11.33%	2.30%	2.30%
2006	\$508,300	\$265,672	6.41%	3.30%	3.30%
2007	\$583,700	\$275,501	14.83%	3.70%	3.70%
2008	\$644,000	\$644,000	10.33%	133.76%	2.30%



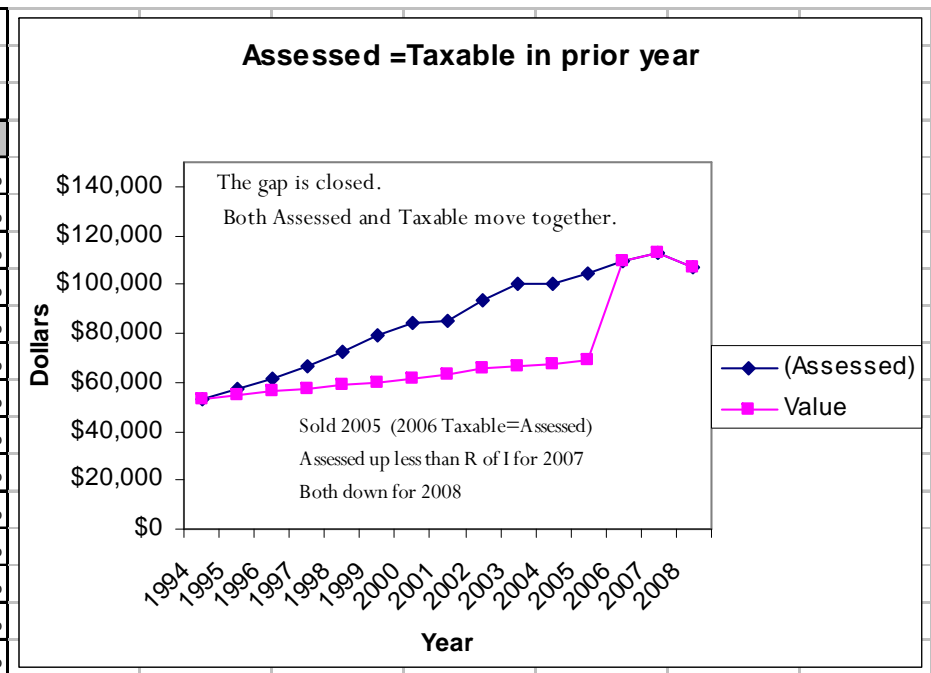


# According To The Numbers

## Closing the Gap? Taxable Values in a declining market

- ❑ **Properties where the prior years assessed and taxable values were the same.**
- ❑ For 2008, about 33% of the residential class parcels the assessed value = taxable value. For 2009, a majority of these parcels will either remain stable or decline in value.
- ❑ *Many more parcels were in this group than in prior years. This group will increase in future years.*
- ❑ One example of an actual parcel in this group is given below;

70-10-14-300-044					
	SEV	Taxable	% Increase	% Increase	
Year	(Assessed)	Value	Assessed Value	Taxable Value	R of I
1994	\$53,200	\$53,200			
1995	\$57,300	\$54,583	7.71%	2.60%	2.60%
1996	\$61,300	\$56,111	6.98%	2.80%	2.80%
1997	\$66,200	\$57,682	7.99%	2.80%	2.80%
1998	\$72,200	\$59,239	9.06%	2.70%	2.70%
1999	\$79,100	\$60,186	9.56%	1.60%	1.60%
2000	\$84,000	\$61,329	6.19%	1.90%	1.90%
2001	\$85,200	\$63,291	1.43%	3.20%	3.20%
2002	\$93,900	\$65,316	10.21%	3.20%	3.20%
2003	\$100,600	\$66,295	7.14%	1.50%	1.50%
2004	\$100,600	\$67,819	0.00%	2.30%	2.30%
2005	\$104,900	\$69,378	4.27%	2.30%	2.30%
2006	\$109,500	\$109,500	4.39%	57.83%	3.30%
2007	\$113,300	\$113,300	3.47%	3.47%	3.70%
2008	\$106,700	\$106,700	-5.83%	-5.83%	2.30%



# According To The Numbers

## Closing the Gap? Taxable Values in a declining market

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- To balance out the parcels with their taxable values going up less than the rate of inflation or going down, uncapped parcels with their taxable going up more than the rate of inflation are needed. Below is a hypothetical example:

- Example of a property with assessed and taxable value the same and a 5% drop in assessed value.

2007 Assessed	\$100,000	(2008Capped)	2008 Assessed	\$95,000	
2007 Taxable	\$100,000	X 1.023 R of I=	\$102,300	2008 Taxable	\$ 95,000 (Lesser of Capped or Assessed)
		2008 Capped	\$102,300		
		Less 2008 Taxable-	<u>\$95,000</u>		

\$7,300 short of receiving an increase equal to the rate of inflation for this parcel.

- To make up for this parcel's taxable going down, \$7,300 would be need to be picked up from an uncapped parcel

2007 Assessed	\$100,000	(2008Capped)	2008 Assessed	\$ 95,000	
2007 Taxable	\$85,728	X 1.023 R of I=	\$87,700	2008 Taxable	\$ 95,000 (Property sold-Capped not used-Taxable=Assessed)
		2008 Taxable	\$95,000		
		Less 2008 Capped -	<u>\$87,700</u>		

\$ 7,300 over an increase equal to the rate of inflation for this parcel

### Original Question:

Why didn't the County's taxable value go up by the 2.3% rate of inflation plus the new to the roll when the County's taxable value is at 82.5% of assessed value?

### Answer:

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 up less than the rate of inflation or declining.

# According To The Numbers

## Summary of 2008 Studies for 2009 Equalization

### ☐ Countywide

The results of the 2008 equalization studies are summarized on the L4018 forms, which are reviewed with the local assessors and submitted to the State Tax Commission by December 31 of each year.

The overall countywide results for each class are listed below.

Class of Real Property (Countywide)	2009 Overall Ratio	Indicated % Change to 50.00%
Agricultural	48.77%	2.53%
Commercial	51.04%	-2.03%
Industrial	51.10%	-2.15%
Residential	51.77%	-3.43%
Timber Cutover ( 5 Parcels)	49.96%	0.01%
Developmental (20 Parcels)	49.81%	0.38%
<b>Total Real</b>	<b>51.45%</b>	<b>-2.82%</b>
Total Personal	49.87%	N.A.
<b>Grand Total</b>	<b>51.37%</b>	<b>-2.67%</b>

### ☐ Individual Units

On the next page, for each class of property in each local unit, are the factors and ratios taken from the L4018s, which will be published in the Grand Rapids Press before the third Monday in February.

If the ending ratio in a class is under 49.00% or over 50.00% when local assessors have completed their 2009 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.

# According To The Numbers

## Summary of 2008 Studies for 2009 Equalization

### TENTATIVE 2009 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 2008 Equalization, as adopted by the Board of Commissioners, and studies conducted by the Ottawa County Equalization Department during 2008. 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.	49.72	1.00564	50.60	0.98815	50.26	0.99477	51.73	0.96656	-	-	-	-	49.60	1.00808
Blendon	49.66	1.00685	49.23	1.01565	51.23	0.97591	52.43	0.95366	-	-	-	-	49.86	1.00278
Chester	46.20	1.08226	54.14	0.92354	47.33	1.05651	51.20	0.97657	-	-	-	-	49.76	1.00485
Crockery	47.38	1.05530	47.61	1.05020	51.26	0.97542	52.84	0.94626	-	-	-	-	49.99	1.00017
Georgetown Ch.	51.26	0.97540	50.39	0.99227	54.31	0.92065	53.96	0.92662	-	-	-	-	49.93	1.00136
Grand Haven Ch.	49.16	1.01709	50.15	0.99701	56.02	0.89254	49.21	1.01606	-	-	-	-	49.62	1.00761
Holland Ch.	50.55	0.98912	51.73	0.96656	52.25	0.95694	52.06	0.96044	-	-	-	-	49.88	1.00249
Jamestown Ch.	51.02	0.98001	49.45	1.01113	50.79	0.98445	52.54	0.95166	-	-	-	-	50.00	1.00000
Olive	49.00	1.02041	49.53	1.00949	50.76	0.98509	52.55	0.95148	-	-	49.79	1.00422	49.96	1.00077
Park	48.88	1.02292	48.31	1.03499	-	-	51.97	0.96210	-	-	-	-	50.00	1.00000
Polkton Ch.	44.85	1.11483	46.11	1.08443	49.81	1.00382	52.46	0.95311	-	-	-	-	49.54	1.00929
Port Sheldon	48.38	1.03349	49.32	1.01379	49.66	1.00681	51.75	0.96619	-	-	-	-	50.00	1.00000
Robinson	50.03	0.99941	49.29	1.01441	48.20	1.03735	52.28	0.95639	-	-	-	-	49.49	1.01022
Spring Lake	49.94	1.00112	50.82	0.98387	51.65	0.96806	50.81	0.98406	-	-	-	-	49.92	1.00157
Tallmadge Ch.	49.42	1.01174	52.00	0.96154	54.04	0.92525	49.82	1.00362	-	-	-	-	49.91	1.00187
Wright	47.06	1.06248	51.78	0.96563	49.37	1.01277	53.48	0.93493	-	-	-	-	49.15	1.01725
Zeeland Ch.	50.43	0.99148	51.26	0.97542	51.18	0.97695	49.54	1.00929	-	-	-	-	49.83	1.00346
<b>CITIES</b>														
Coopersville	45.68	1.09459	55.35	0.90335	61.60	0.81173	53.23	0.93932	-	-	-	-	49.99	1.00019
Ferrysburg	-	-	51.49	0.97105	51.46	0.97163	47.85	1.04494	49.96	1.00089	-	-	49.92	1.00167
Grand Haven	-	-	52.14	0.95896	51.45	0.97182	51.09	0.97867	-	-	-	-	50.00	1.00000
Holland	49.84	1.00331	50.45	0.99109	50.12	0.99761	51.40	0.97277	-	-	49.99	1.00020	49.92	1.00161
Hudsonville	49.53	1.00957	51.71	0.96694	49.87	1.00261	56.28	0.88842	-	-	-	-	49.98	1.00048
Zeeland	52.03	0.96106	50.00	1.00000	51.45	0.97179	52.19	0.95804	-	-	-	-	49.86	1.00280

# Next Steps

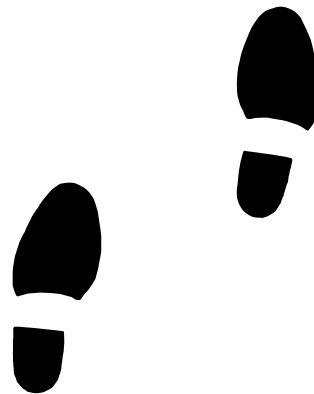
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## □ **Statutory Duties**

Our emphasis will again be on performing the required audits of the local unit assessment rolls. With the changing economy, determining market values this coming year for all classes of property will be more challenging. We will also continue to maintaining uniform standards and assist in keeping local rolls balanced. All units now maintain their own assessment and tax rolls.

## □ **Training**

We will offer one or two 6 hour renewal classes for Assessors. Assessors are now required to complete 12 hrs of renewal classes.



# 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.

