

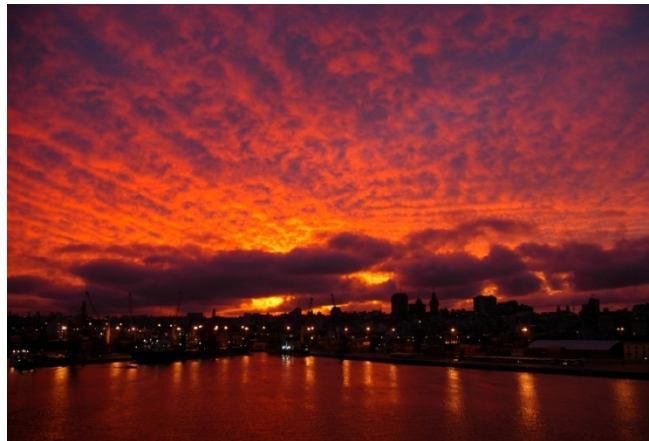
Ottawa County Equalization Department 2011 Annual Report

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)

Ottawa County Equalization Director & Grand Haven City Assessor

February 14, 2012



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

- ❑ Philip D. Kuyers, Chairperson
- ❑ James C. Holtrop, Vice Chairperson
- ❑ Dennis W. Swartout
- ❑ Jane M. Ruiten
- ❑ Roger G. Rycenga
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- ❑ James H. Holtvluwer
- ❑ Stu P. Visser
- ❑ Greg J. DeJong
- ❑ Joseph S. Baumann



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Equalization Department Staff

As of February 1, 2012

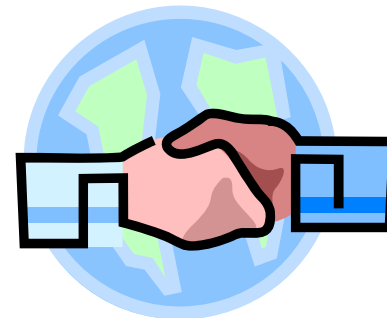


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- ❑ **Michael R. Galligan mmao (IV), Director**
- ❑ **James J. Bush maa (III), Deputy Director**
- ❑ **Marcia VanVelzen maa (III), Property Description Supervisor**
- ❑ **Appraisals & Audits**
 - ❑ Norma Bowron maa (III), Personal Property Examiner (Part Time)
 - ❑ Tina Pickler maa (III), Appraiser III, Senior Appraiser
 - ❑ Brian Busscher maa (III), Appraiser III
 - ❑ Craig Zysk maa (III), Appraiser III
 - ❑ Lori Brassard mcao (II), Appraiser I
- ❑ **Grand Haven City Assessing Project**
 - ❑ Joshua Morgan Appraiser maa (III) Appraiser III
 - ❑ David Rudnick mmao (IV) Appraiser (Part Time)
- ❑ **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

- Assessment Administration Services Pilot Project.
 - The Ottawa County Equalization Department, through a joint venture arranged by the Ottawa County Board of Commissioners and the Grand Haven City Council, now provides assessment administration services for the City of Grand Haven. I now serve as both the Ottawa County Equalization Director and the Assessor for the City of Grand Haven.
 - This arrangement should be beneficial to both the City of Grand Haven and Ottawa County. We are continuing to gather data during this pilot project for further analysis. Results so far are favorable.



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 part time 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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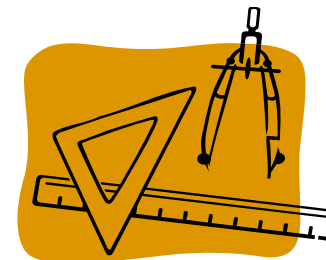
□ Property System Maintenance

- Our department assists local units 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.
- 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 GIS. 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.



Property Assessment Services for the City of Grand Haven.

Assistance to local assessing officers in accordance with MCL211.34(3) 10

Pilot Project - Assessment Administration for the City of Grand Haven

- By the authority given them under MCL 211.34(3), the Board of Commissioners have contracted with the City of Grand Haven to provide the City with assessment administration services.
- As the County Equalization Director, my certification is used and I am held responsible for supervising and preparing the assessment roll and all other associated documents and reports.
- To manage this project, we have hired Joshua Morgan who comes to us from Muskegon County where he held similar responsibilities.
- Our entire staff is now involved with this project, particularly the appraisers, who have temporarily taken on many additional duties.



Responsibilities

Assessment roll preparation

- Complete reappraisal of Commercial and Industrial properties
- 20% Review and update each year of residential parcels
- Land values and ECF computations
- Building permits and Act 25 forms
- Name & address changes
- Review and process sales
- Uncapping & PRE changes
- Splits and combinations
- Personal property discovery and processing
- Assessment change notices
- Numerous State forms
- Full tribunal and small claims appeals
- March, July and December Board of Review

Other duties

- Public contact, questions, etc
- Special assessment processing

The Equalization Department is also to assist the Board of Commissioners with the apportionment of money to be raised. ¹¹

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. ...

207.12 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 207.12

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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 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



- 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 the following year.



- Education**

In order to provide required recertification credit for local assessors, We again hosted 14 hours of training over 3 training sessions. This years sessions covered the use of BS&A software and the use of GIS in assessing.

- 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 still serve on the board of the Michigan Association of Equalization Directors as past president..

- I am one of three now serving on the State Tax Commission Assessors Discipline Advisory Committee.

- I have also been appointed by the State Tax Commission to serve as an instructor, guiding candidates through the new Michigan Master Assessors Training program

- Jim Bush, Deputy Director, serves as Treasurer on 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	2011 - 10,594



Results of Residential Sales Studies

(No new/loss)

<u>Study Year</u>	<u>Percent Change</u>	<u>of Sales 2 yr period</u>	<u># Use</u>	<u># of 1 Yr Studies</u>
2002 for 2003Eq	6.55%	8,799	8,799	0
2003 for 2004 Eq	4.78%	8,989	8,989	0
2004 for 2005 Eq	5.09%	8,868	8,868	0
2005 for 2006 Eq	6.07%	8,478	8,478	0
2006 for 2007 Eq	4.66%	8,006	8,006	0
2007 for 2008 Eq	1.14%	7,101	5,716	8
2008 for 2009 Eq	-3.42%	5,867	2,568	19
2009 for 2010 Eq	-6.61%	3,676	1,638	22
2010 for 2011 Eq	-3.52%	4,086	2,333	19
2011 for 2012 Eq	-2.84%	4,562	2,208	19



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.

- ❑ About 160 Agricultural, Commercial, and Industrial sales documents were analyzed and investigated by staff appraisers.
 - ❑ 65 +/- sales were appraised for possible use in one of the two year Economic Condition Factor studies. Of the 65 +/- sales, 51 were added to the ECF studies
 - ❑ 4 in the Agricultural ECF
 - ❑ 32 in the Commercial ECF
 - ❑ 15 in the Industrial ECF
 - ❑ 25 Commercial and Industrial condominium sales were analyzed, field reviewed, and listed for use as comparables in appraisal studies.
 - ❑ 46 new Agricultural, Commercial, and Industrial vacant land sales were appraised and added to the vacant land sales studies.
- ❑ 52 new sales of improved residential properties were appraised and added to the Residential ECF study for use in the Agricultural appraisal studies.

❑ Appraisal Studies

- ❑ Representative samples are selected and appraised. The following is the breakdown of the appraisals used in the 2011 studies for 2012 Equalization;

390 Agricultural parcels
515 Commercial parcels
399 Industrial parcels
20 Developmental parcels

1,324 Total Appraisals for studies



❑ Total approximate number of appraisals done in 2011 for 2012

188 Total Appraisals of sales

1,324 Total Appraisals for studies

1,512 Total Appraisals



According To The Numbers

Personal Property Auditor

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❑ Change to Part Time Auditor

- ❑ The position was temporarily changed beginning in 2010 from full time with benefits to 600 hours or less with no benefits. It will go to 300 hours for 2012.
- ❑ The initial work for the audits are now completed by Lori Brassard, our appraiser trainee. Norma then reviews and completes the audits.

❑ Personal Property Audits for L4018 (County Studies)

- ❑ 137 Personal property audits were conducted during 2011 for use in the Equalization studies (L4018s).

❑ Taxable Value Changes

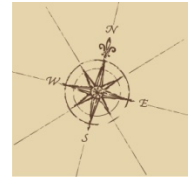
17 requests for changes were filed with the STC
\$1,060,550 net taxable value was added to the
Assessment Roll

❑ Other Duties

- ❑ We oversee the printing and mailing of Personal Property forms for most local units.
- ❑ Lori and Norma are also now involved in personal property discovery and the processing of personal property statements for our Grand Haven City project.



According To The Numbers



Maintenance of accurate property descriptions and property tax maps

Property System Maintenance

- 816 new real parcel numbers assigned, property records created, tax descriptions written and checked.
- 663 new personal property and special acts parcels were created.
- 578 old (parent) parcels were retired.
- 106,227 real and 8,408 personal property records maintained and regularly updated by imports from each of the local units. These figures include exempt properties and special rolls.
- 883 ordered changes to assessment rolls processed and verified with local units.
- 159 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 compare our descriptions with those of local units. We also added master deed recording information to the tax descriptions for more local units. Between these two projects and normal editing, 8,059 descriptions were edited.
- 8 FOIA requests for county wide data were processed.

Mapping/GIS Maintenance

- 105,737 real property parcels were maintained in the GIS.
- 816 new property parcels were created along with road right-of-ways and various associated layers.
- 1 new subdivisions (2 last year), 2 new condominiums (8 last year), and 25 amended condominiums (25 last year) were mapped in the GIS.
- Several existing subdivisions were remapped, countless areas were revised, lines adjusted, annotation and polygons edited to improve the quality of the GIS.
- Mapping for the new M-6 and M231 highways are in progress.

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. Three 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. To those remaining on the list, an official denial is issued. The denial is soon followed by a supplemental or revised tax bill. The denial can be appealed to the Michigan Tax Tribunal, if the appeal is filed within 35 days of the date of the denial.

☐ Statistics

We have issued a total of 738 denials since the start of the audit program. This year we did not audit PREs as the STC was conducting its audit.

☐ STC audit for 2011

The State Tax Commission contracted with Tax Management Associates to perform a PRE audit in Ottawa and 54 other counties for 2011. During TMA's audit they had access to most state records. 159 denials were issued. A number of these will be appealed.

☐ 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
2011	Unknown as there was a State audit this year.	

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

According To The Numbers

Ottawa County is the 6th Largest out of 83 Counties



❑ Ottawa County Equalized Values

2011 SEV \$10,491,709,804 -4.54%
 2011 Taxable \$ 9,405,987,828 -2.15%

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	-2.15%	1.70%
2012	-1.00% *Estimate	2.70%

*The 2012 rolls are not yet complete



❑ Ottawa County Industrial Facilities Exemptions

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
 2011 703 certificates 647,366,921 EqSEV

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 \$ 82,404,781
 2012* 58 new certificates \$218,300,998

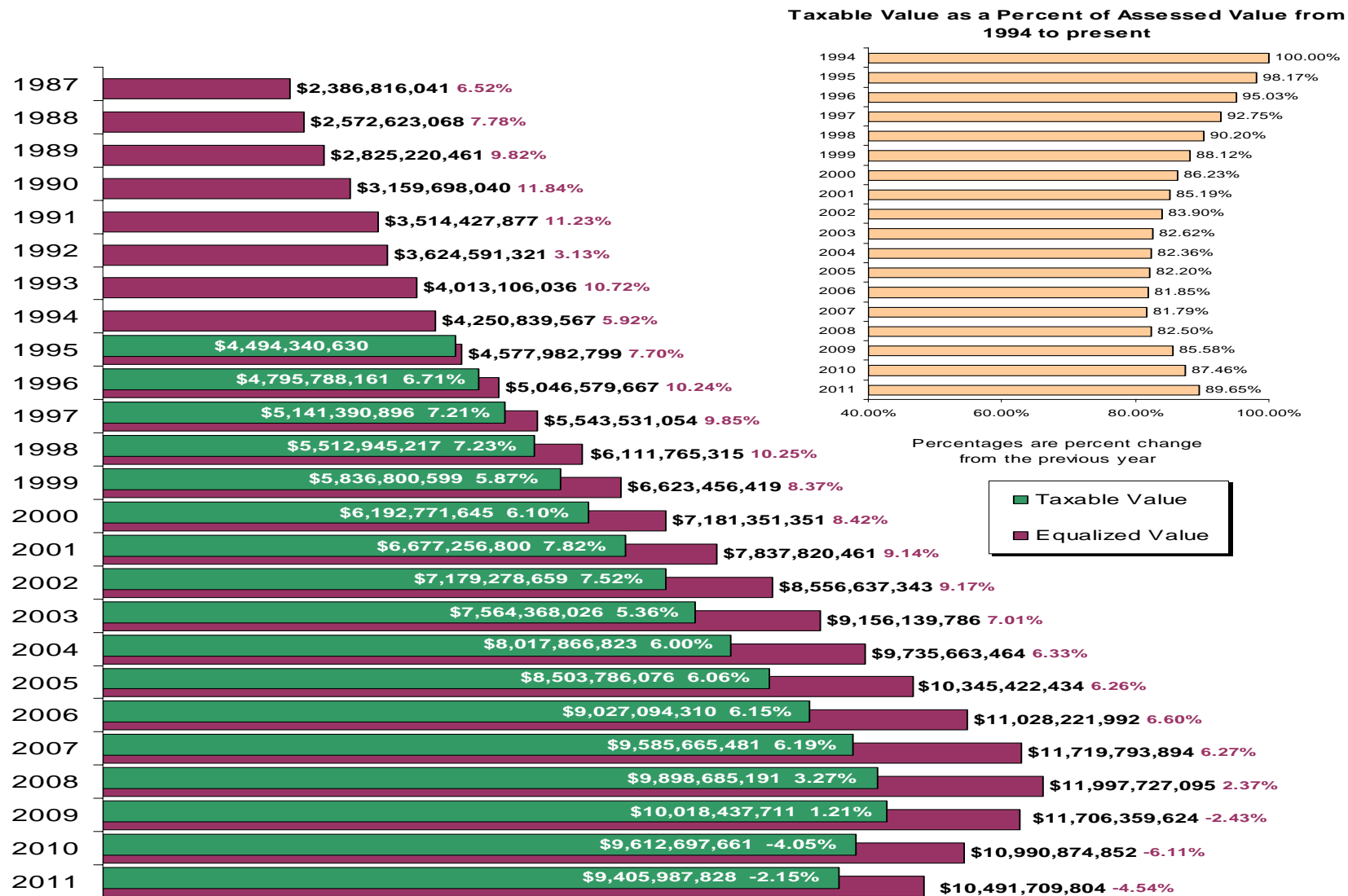
* Figures are ESTIMATES ONLY final numbers are not yet available.

❑ Ottawa County Totals

Year	State Equalized Value	% increase in Equalized value of County
1970	\$ 477,412,668 SEV	
1980	\$ 1,455,332,260 SEV	205% in previous 10 years
1990	\$ 3,159,698,040 SEV	117% in previous 10 years
2000	\$ 7,181,351,351 SEV	127% in previous 10 years
2010	\$10,990,874,852 SEV	53% in previous 10 years (The 2008 SEV was \$11,997,727,095)

According To The Numbers

County Equalized and Taxable Value by year (From 2011 EQ Book)



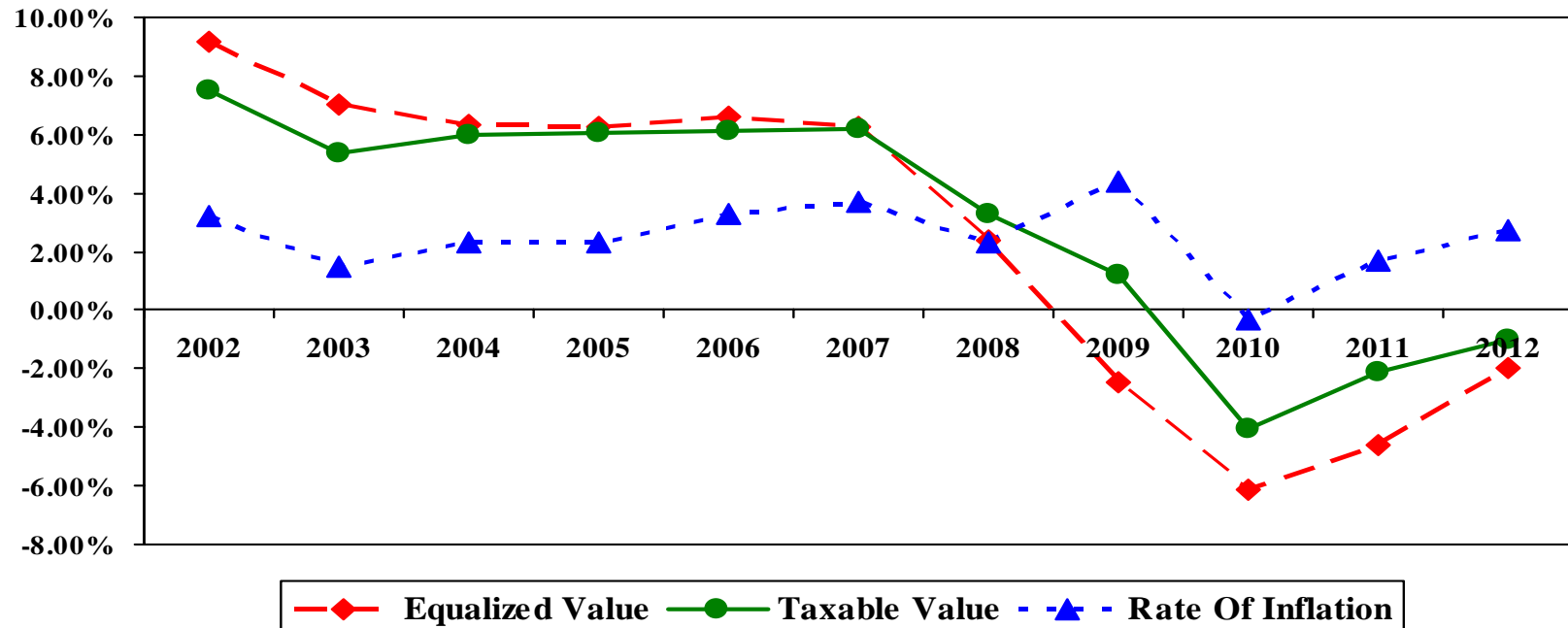
According To The Numbers

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 drops for 2012 of about a 2% in assessed value and 1% in taxable value are better than last year.
- The graph below seems to indicate the rate of decline may be slowing.
- Are we about to reach the bottom in the real estate market? Will we be all the way back to 0% change for 2013?
- Residential sales this spring and summer should give us a clearer picture of 2013.
- ***PLEASE NOTE: 2012 numbers are estimated!! The rolls are not yet complete.***

Change in Equalized & Taxable Value vs Inflation



According To The Numbers

Summary of 2011 Studies for 2012 Equalization

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- *Explanation of “Tentative 2012 Ottawa County Equalization” and the impact they will have on our tax base.*
- On the next page titled “Tentative 2012 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 2011 Equalization, as adopted by the Board of Commissioners, and studies conducted by the Ottawa County Equalization Department during 2011. 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 2012 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 2.70% will be used for the 2012 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 2012.



According To The Numbers

Summary of 2011 Studies for 2012 Equalization



TENTATIVE 2012 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 2011 Equalization, as adopted by the Board of Commissioners, and studies conducted by the Ottawa County Equalization Department during 2011. 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.	55.59	0.89937	52.45	0.95329	50.16	0.99687	50.98	0.98078	-	-	-	-	49.80	1.00394
Blendon	50.20	0.99602	53.98	0.92627	49.76	1.00483	49.70	1.00604	-	-	-	-	49.26	1.01512
Chester	49.79	1.00422	50.81	0.98408	49.82	1.00369	49.87	1.00261	-	-	-	-	50.00	1.00000
Crockery	49.25	1.01523	53.66	0.93177	50.30	0.99396	49.47	1.01072	-	-	-	-	49.99	1.00020
Georgetown Ch.	47.54	1.05165	51.18	0.97695	52.20	0.95792	52.50	0.95239	-	-	-	-	49.99	1.00026
Grand Haven Ch.	50.82	0.98396	54.43	0.91864	54.97	0.90959	49.00	1.02041	-	-	-	-	49.85	1.00293
Holland Ch.	50.53	0.98952	51.66	0.96782	51.06	0.97925	52.88	0.94554	-	-	-	-	49.60	1.00807
Jamestown Ch.	51.60	0.96900	51.34	0.97381	52.02	0.96117	50.19	0.99622	-	-	-	-	49.45	1.01104
Olive	51.80	0.96529	55.58	0.89955	53.13	0.94117	49.57	1.00868	-	-	49.93	1.00131	49.99	1.00013
Park	54.80	0.91241	50.31	0.99384	-	-	50.50	0.99010	-	-	-	-	49.67	1.00663
Polkton Ch.	50.25	0.99503	51.63	0.96843	53.75	0.93029	51.78	0.96563	-	-	-	-	49.96	1.00078
Port Sheldon	52.37	0.95475	53.47	0.93517	50.06	0.99877	55.15	0.90662	-	-	-	-	50.00	1.00000
Robinson	51.48	0.97126	50.25	0.99503	49.49	1.01025	51.77	0.96582	-	-	-	-	50.00	1.00000
Spring Lake	52.31	0.95585	49.49	1.01031	52.41	0.95394	49.56	1.00888	-	-	-	-	49.94	1.00119
Tallmadge Ch.	52.93	0.94465	54.51	0.91727	56.30	0.88810	49.85	1.00301	-	-	-	-	49.99	1.00020
Wright	49.79	1.00427	52.67	0.94931	56.91	0.87859	50.39	0.99227	-	-	-	-	49.94	1.00115
Zeeland Ch.	48.46	1.03183	49.90	1.00201	50.55	0.98912	51.88	0.96377	-	-	-	-	49.95	1.00097
CITIES														
Coopersville	53.95	0.92676	54.01	0.92576	50.93	0.98174	54.24	0.92183	-	-	-	-	50.00	1.00000
Ferrysburg	-	-	54.12	0.92388	52.59	0.95076	51.43	0.97220	-	-	-	-	49.90	1.00205
Grand Haven	-	-	55.43	0.90201	51.99	0.96173	52.57	0.95112	-	-	-	-	50.00	1.00000
Holland	54.47	0.91796	52.18	0.95823	52.96	0.94404	53.64	0.93215	-	-	54.32	0.92046	49.83	1.00338
Hudsonville	50.28	0.99437	52.26	0.95684	51.15	0.97759	54.99	0.90926	-	-	-	-	49.98	1.00040
Zeeland	58.34	0.85712	50.19	0.99622	50.75	0.98523	51.80	0.96526	-	-	-	-	49.99	1.00014

According To The Numbers

Summary of 2011 Studies for 2012 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	50.91%	-1.79%	-3.75%
Commercial	52.25%	-4.31%	-6.22%
Industrial	51.02%	-2.00%	-3.96%
Residential	51.46%	-2.84%	-4.78%
Timber Cutover*	N.A.	N.A.	N.A.
Developmental**	50.35%	-0.70%	-2.68%
Total Real	51.49%	-2.89%	-4.84%
Total Personal	49.85%	-NA-	-NA-
Total Real and Personal	51.39%	-2.70%	-4.65%

- * 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 and preparation of the annual apportionment report.

- 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

- For 2012, our pilot project with Grand Haven City will be in full swing. Our staff will be very busy completing the Commercial and Industrial reappraisals as well as other needed tasks.
- We will be gathering data from this pilot project. Our first goal is to see how close we came to estimating the actual costs of the project. Our second goal is to derive a system which can be used to evaluate the potential cost of any future requests for assessment administration services.



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. We have also begun a pilot project with Grand Haven City to provide assessment services.



□ 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.

