Equalization

Performance Measurement Review
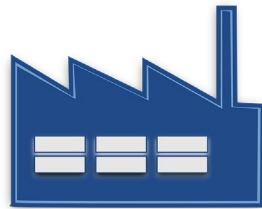
April 26, 2021

Bureau of Equalization

2021
KENT COUNTY
EQUALIZATION REPORT

Together
Everyone
Achieves
More

KENT

analysis

Presentation Overview

- Alignment with Board Priorities
- Department Strategic Goals
- Key Performance Metrics
- Significant Accomplishments
- Key Collaborations
- A Look Ahead

Strategic Alignment

Economic Prosperity

We will focus on sound fiscal management and policies to support the economic prosperity of the County as well as the West Michigan region.

Our Mission

To provide for a fair system of property assessment and taxation and to provide professional mapping services for all cities and townships in Kent County.

Department Strategic Goals

- **Annually project property values and study the level of assessment by property class through appraisal and/or sales studies and apply equalization factors, if necessary, to comply with state law.**

- **Preserve public survey monuments for public use and preservation of the Public Land Survey System.**

- **Provide professional tax mapping service so that all land in the county subject to the property tax is taxed once and is not subjected to double taxation.**
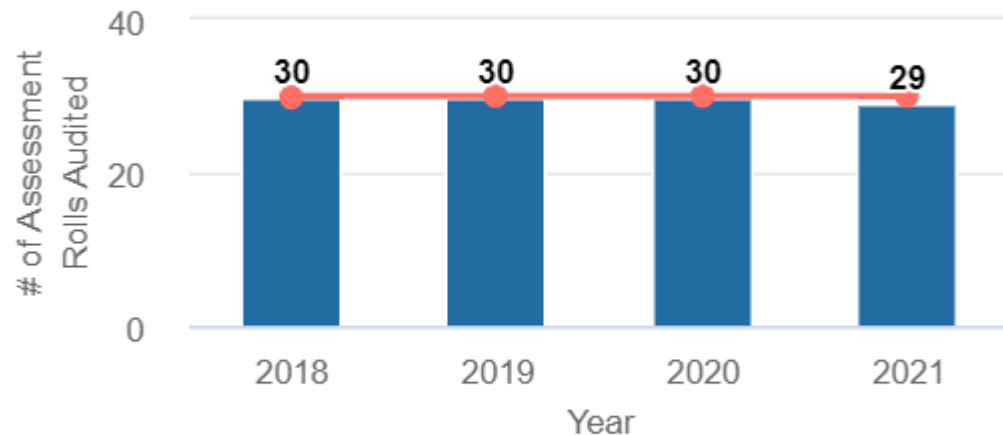
Key Performance Metrics

Priority: Economic Prosperity: Maintain the financial stability of Kent County

Annually project property values and study the level of assessment by property class through appraisal and/or sales studies and apply equalization factors, if necessary, to comply with state law.
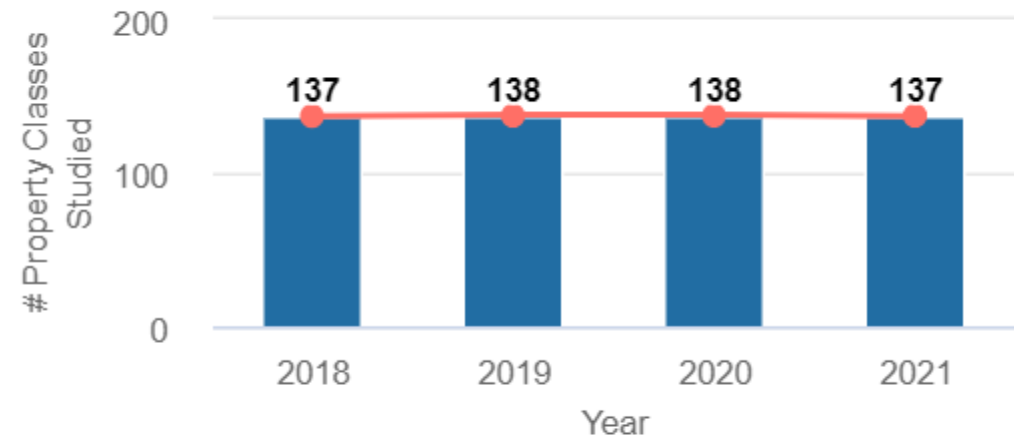
Annually conduct assessment roll audits for 30 city/township assessment rolls by property class prior to April 1.
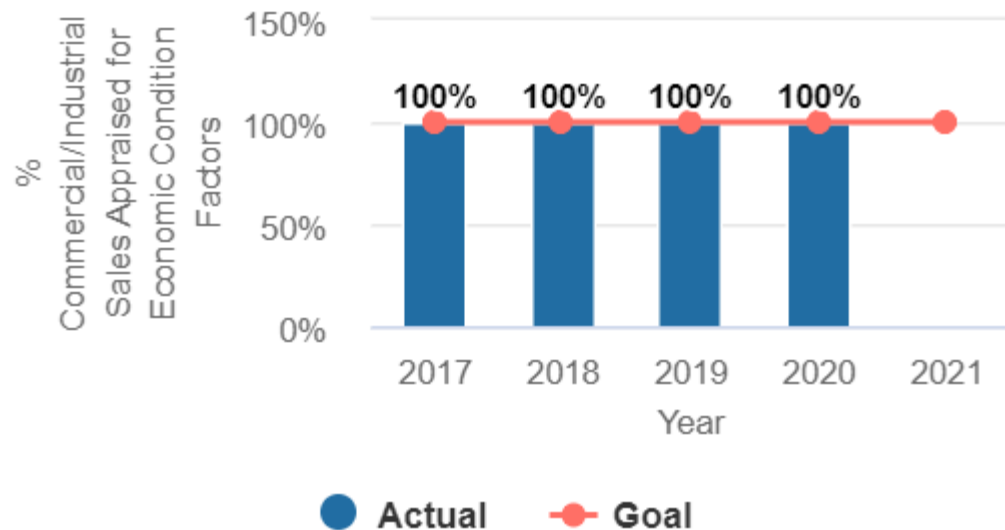
Key Performance Metrics

Priority: Economic Prosperity: Maintain the financial stability of Kent County
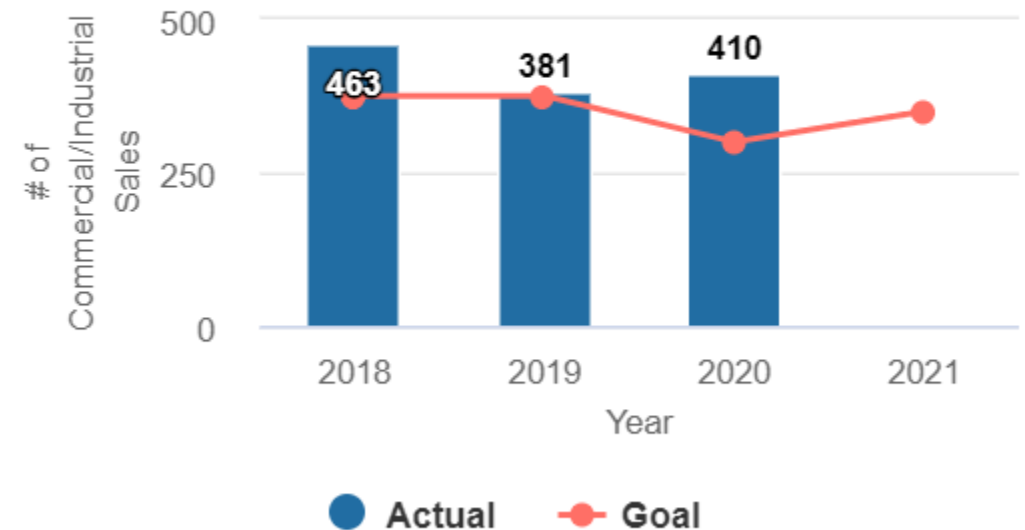
Annually project property values and study the level of assessment by property class through appraisal and/or sales studies and apply equalization factors, if necessary, to comply with state law.

Conduct on-site appraisals for 100% of sold commercial/industrial properties annually for economic condition factor analyses.
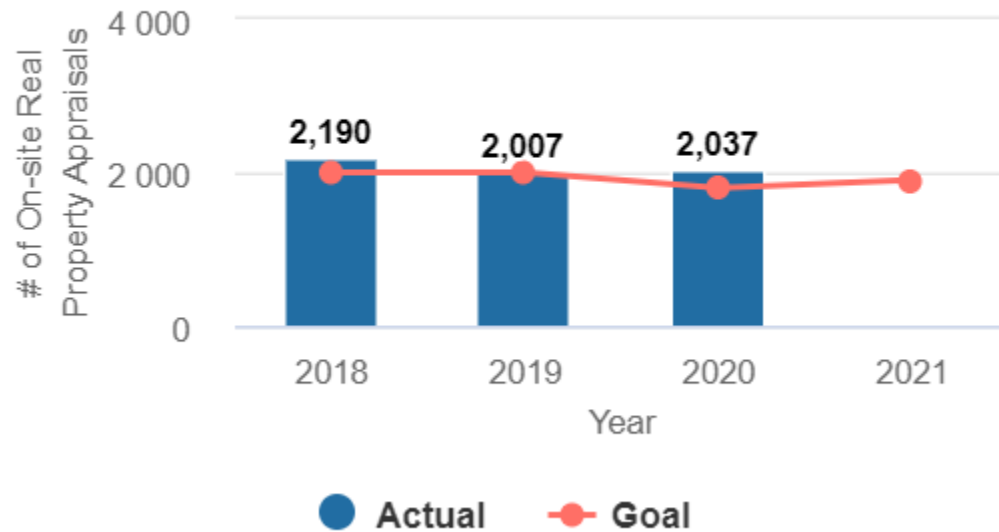
Key Performance Metrics

Priority: Economic Prosperity: Maintain the financial stability of Kent County
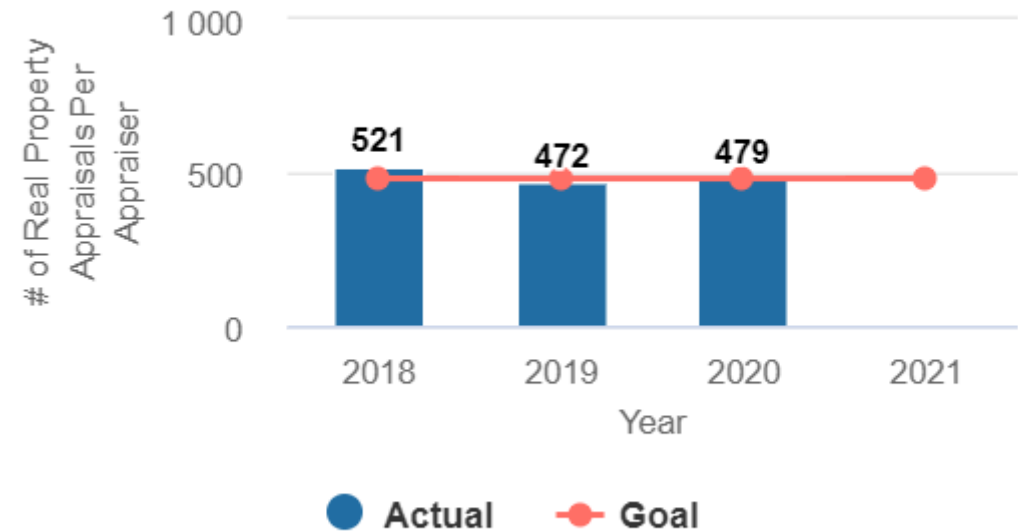
Annually project property values and study the level of assessment by property class through appraisal and/or sales studies and apply equalization factors, if necessary, to comply with state law.

Conduct on-site real property appraisals for at least 1,800 properties in agricultural, commercial, and industrial property classes.

of On-site Real Property Appraisals

2,190 (2018), 2,007 (2019), 2,037 (2020)

Actual — Goal

of Real Property Appraisals Per Appraiser

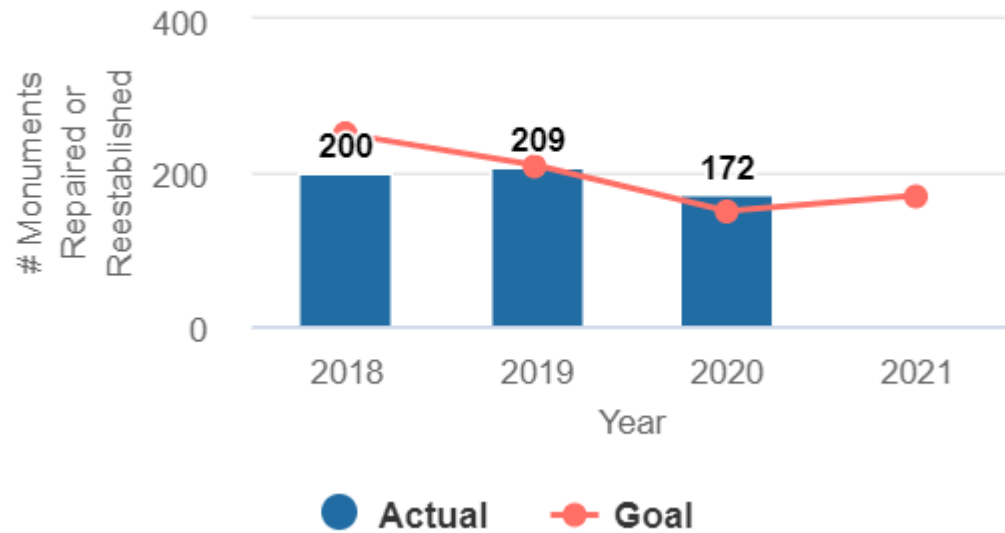521 (2018), 472 (2019), 479 (2020)

Actual — Goal

Key Performance Metrics

Priority: Economic Prosperity: Position County for multigenerational economic growth
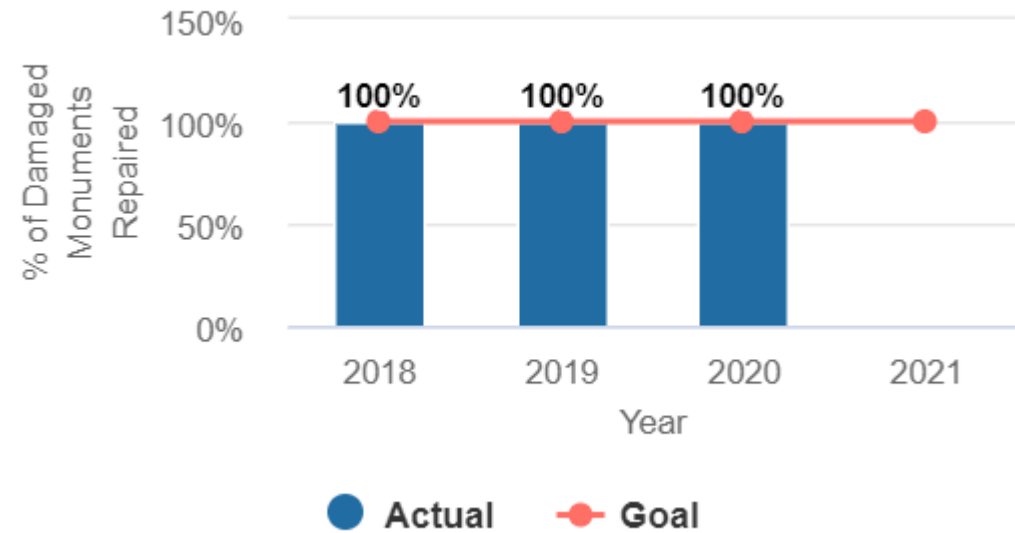
Preserve public survey monuments for public use and preservation of the Public Lands Survey Systesm (PLSS).

Repair or reestablish 100% of survey monuments reported as damaged or destroyed

Key Performance Metrics

Priority: Economic Prosperity: Maintain the financial stability of Kent County

Provide professional tax mapping service so that all land in the county subject to property tax is taxed once and is not subjected to double taxation.

Repair or reestablish 100% of survey monuments reported as damaged or destroyed
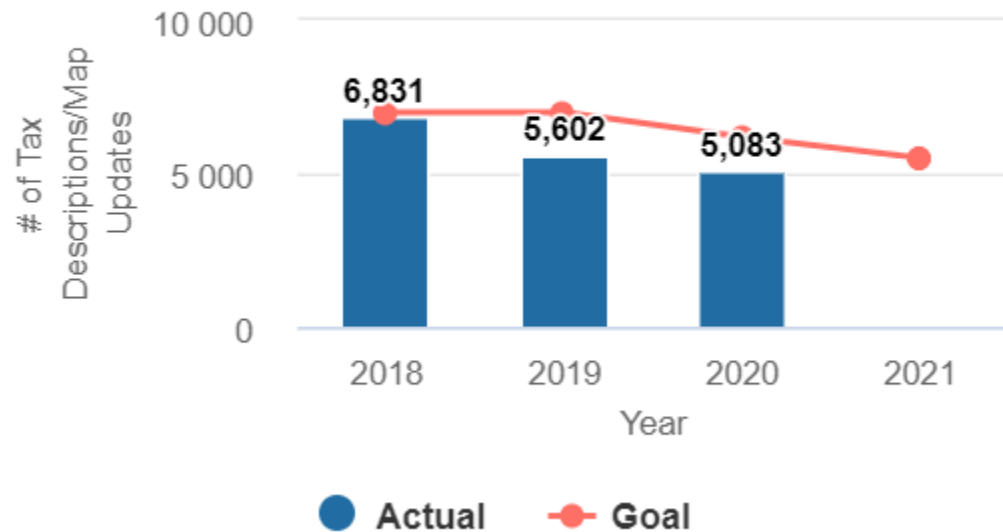
Key Performance Metrics

Priority: Economic Prosperity: Maintain the financial stability of Kent County
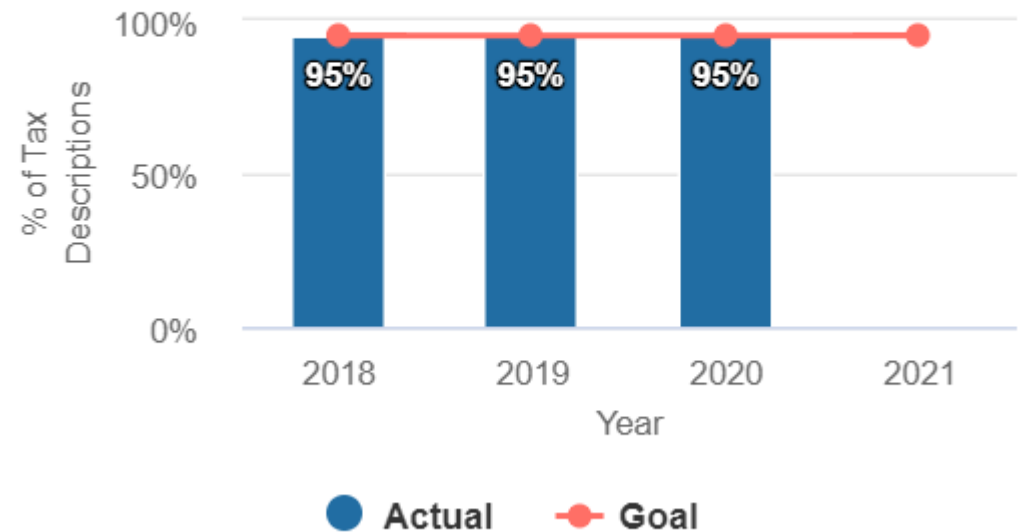
Provide professional tax mapping service so that all land in the county subject to property tax is taxed once and is not subjected to double taxation.

Provide professional deed certification, analysis, and property sales terms of sale for equalization sales studies reports for all property related documents recorded at Register of Deeds.

# of All Sales Processed
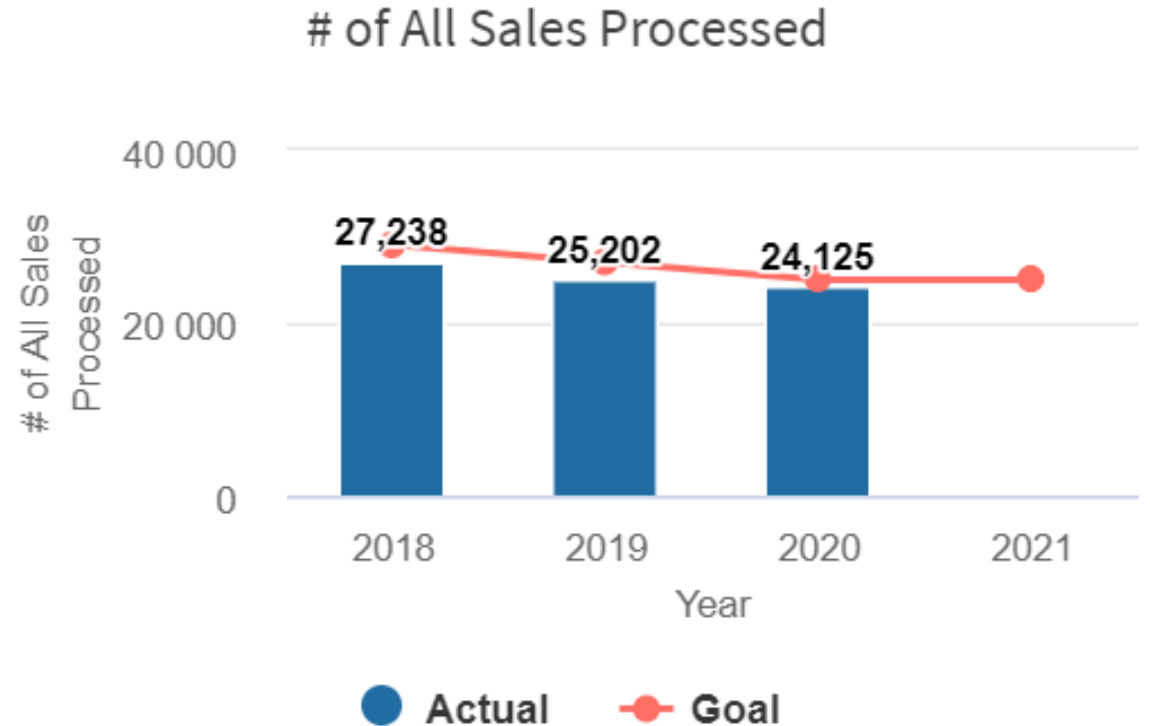
2020/2021 Significant Accomplishments

Mobility Solutions - One of the first in the State of Michigan to implement "Pivot Point" for use in our appraisal studies and damage assessment. This allows for greater accuracy, quicker response time, and less reliance on paper. This mobility solution has now been adopted by dozens of assessing units and counties throughout the state. Will be presented at IAAO Conference in September 2021.

CAMA Data Standards – Ongoing participation in rollout of CAMA data standards. This has been an ongoing effort that is currently in Phase II for of implementation as part of new compliance with State Tax Commission requirements for standardized data. Equalization led workshops for local assessors on how to comply with these standards for the 2022 assessment roll.

2020/2021 Significant Accomplishments

Market Research Collaboration - In collaboration with surrounding counties, we generate a "Sales by Occupancy Report" in two forms. A confidential report to be used by staff appraisers and local assessors, and a non-confidential report that can be shared with area appraisers working in the public sector. The report is an outgrowth of our efforts to help establish CAMA Data Standards; and this report helps over 100 jurisdictions with credible market related information.

Systems Workflow Improvements - By working with the Register of Deeds and Information Technology we are implementing a new deed processing system which will be more time effective, less reliant on paper, and public friendly. Through the integration of the Tyler Recording System with the BS&A Assessing module, we are streamlining interdepartmental workflows. The goal for 2021 is to share these workflows externally with local assessors and to review our entire split workflow process to enhance response times for taxpayers and local assessors.

2020/2021 Significant Accomplishments

Damage Assessment Improvements – Worked with IT GIS Team to successfully implement a LIVE damage assessment system that links directly with our Pivot Point Field App for damage assessment. This tool was used for the 1st time in the May 2020 flooding event in Plainfield, Ada, and the City of Lowell. The damage assessment was tallied live and the results are shareable instantly at the Emergency Operation Center and can be shared with the State of Michigan in real time.

Key Collaborations
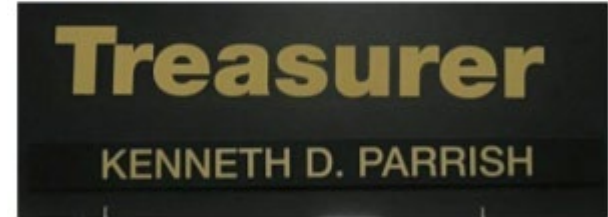
A Look Ahead

Business Intelligence Software – Increased utilization of Power BI software to create new datasets that combined non-traditional property data for deeper analysis of Board related initiatives.

Field Work in a Post COVID environment – We intend to adapt and refine data gathering capabilities using Qualtrics, GIS and Aerial Photography as primary data gathering tools and develop standards in conjunction with the Michigan Assessors Association.

A Look Ahead

Local Assessing Unit Communication/Integration – We look to fully incorporate the collaborative tools of Office 365 to develop shared workflows with local assessors.

Assessing Reform: The County and local units collaborate in an interlocal agreement to comply with P.A. 660 of 2018 to address any local unit that falls out of substantial compliance with State Tax Commission guidelines.

A Look Ahead

Oblique Photography: Enhance Pictometry/Eagleview imagery. Participating in state-wide aerial imagery committee with Center for Strategic Solution to increase access to high resolution imagery.

Damage Assessment Integration: Work with Matt Groesser in the Emergency Management Office of the Sheriff Department to expand and educate damage assessment teams. Work with marine and drone operators for floods and severe weather events. Tie mobility/GIS/CAMA together with State of Michigan.

Thank you