

Departments of
ASSESSING & TREASURY





ASSESSING DEPARTMENT



ASSESSING RESPONSIBILITIES

Assure that property assessment rolls are lawful, accurate, and equitable

Develop annual tax roll pursuant to State Property Tax Law and the City Charter for use by all taxing authorities within Rochester Hills

To ensure accurate records, the staff performs:

- Annual maintenance of 27,000 property records
- Door-to-Door real property appraisals & exterior property reviews
- Personal Property account audits
- Property Transfer Affidavit Program maintenance (> 2,000 per year)
- Principal Residence Exemption Program maintenance, review, and audits

To ensure resident input, the staff:

- Perform property reviews by appointment
- Hold an annual Assessor's Review in February
- Assist residents with Board of Review and Tax Tribunal Appeals
- Assist taxpayers with assessment related issues and information



CHANGES & CHALLENGES

- Reduced staff 29% from 2006 – 2013
 - Reduced resources to complete the assessment roll maintenance
 - Chief Appraiser reclassified to Appraiser II
 - Assessment Technician reclassified to Appraiser II
- Changing economy – recession – stabilizing property values
 - Fewer Properties listed For Sale/Fewer Sales/Rising Prices
- Decline in the Rate of Foreclosures
 - Tracking Foreclosure Sales
- Decrease in appeals before the Local Board of Review
- Decrease in appeals before the Michigan Tax Tribunal

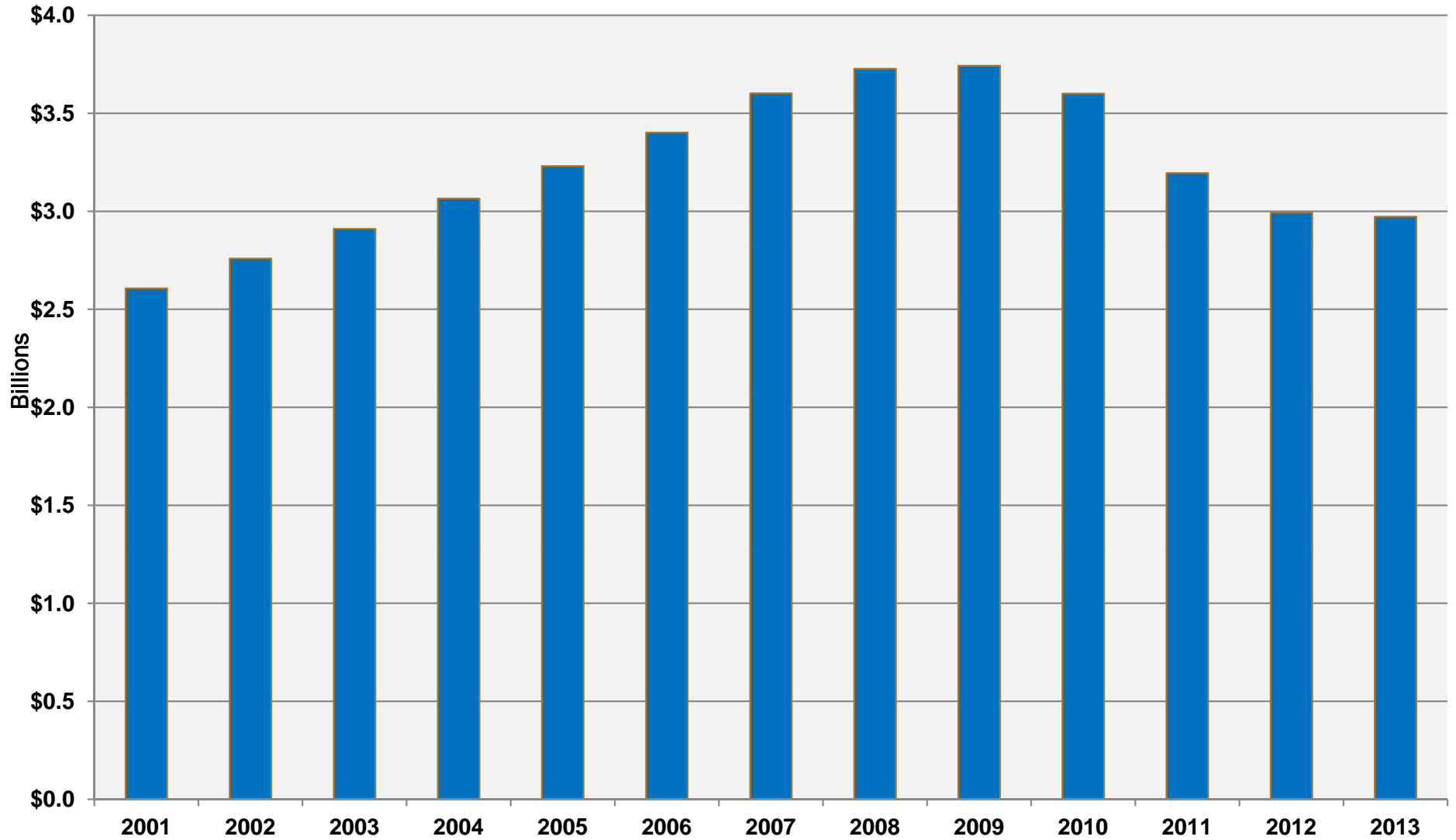


CHANGES & CHALLENGES

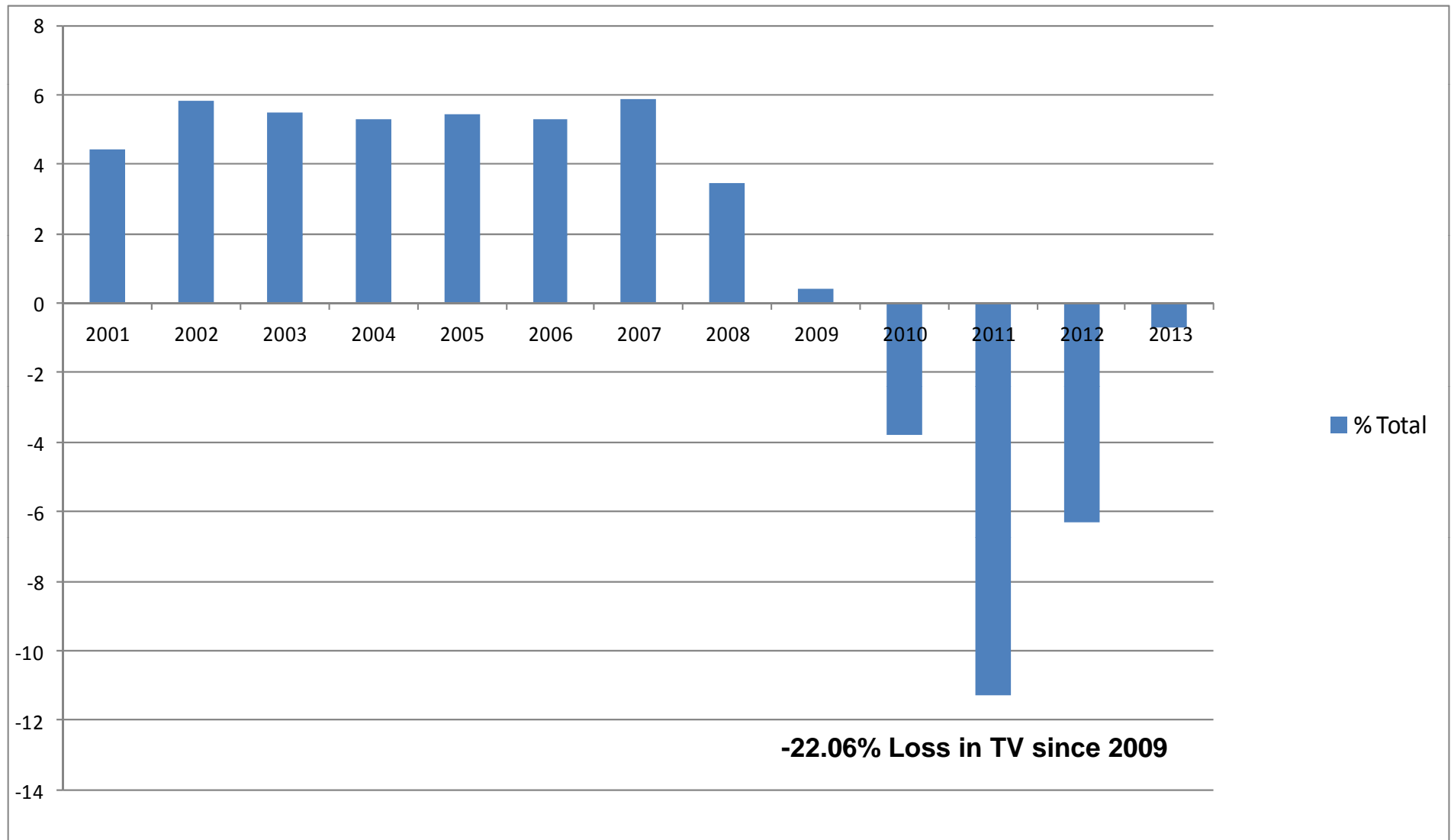
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TAXABLE VALUE TREND



TAXABLE VALUE ANNUAL PERCENTAGE CHANGE

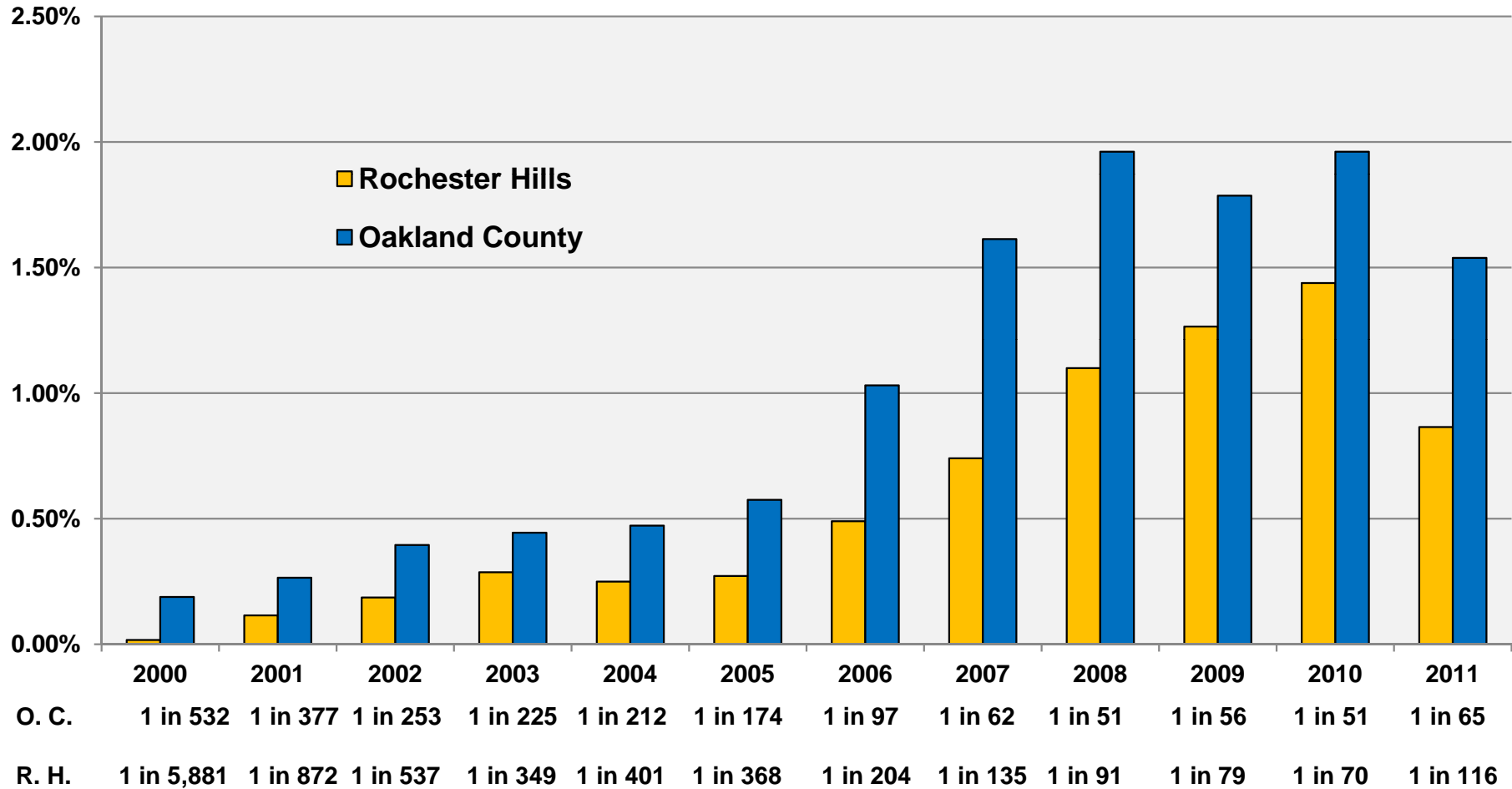


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FORECLOSURE RATE - % OF REAL PROPERTY UNITS, SHERIFF DEED RECORDINGS

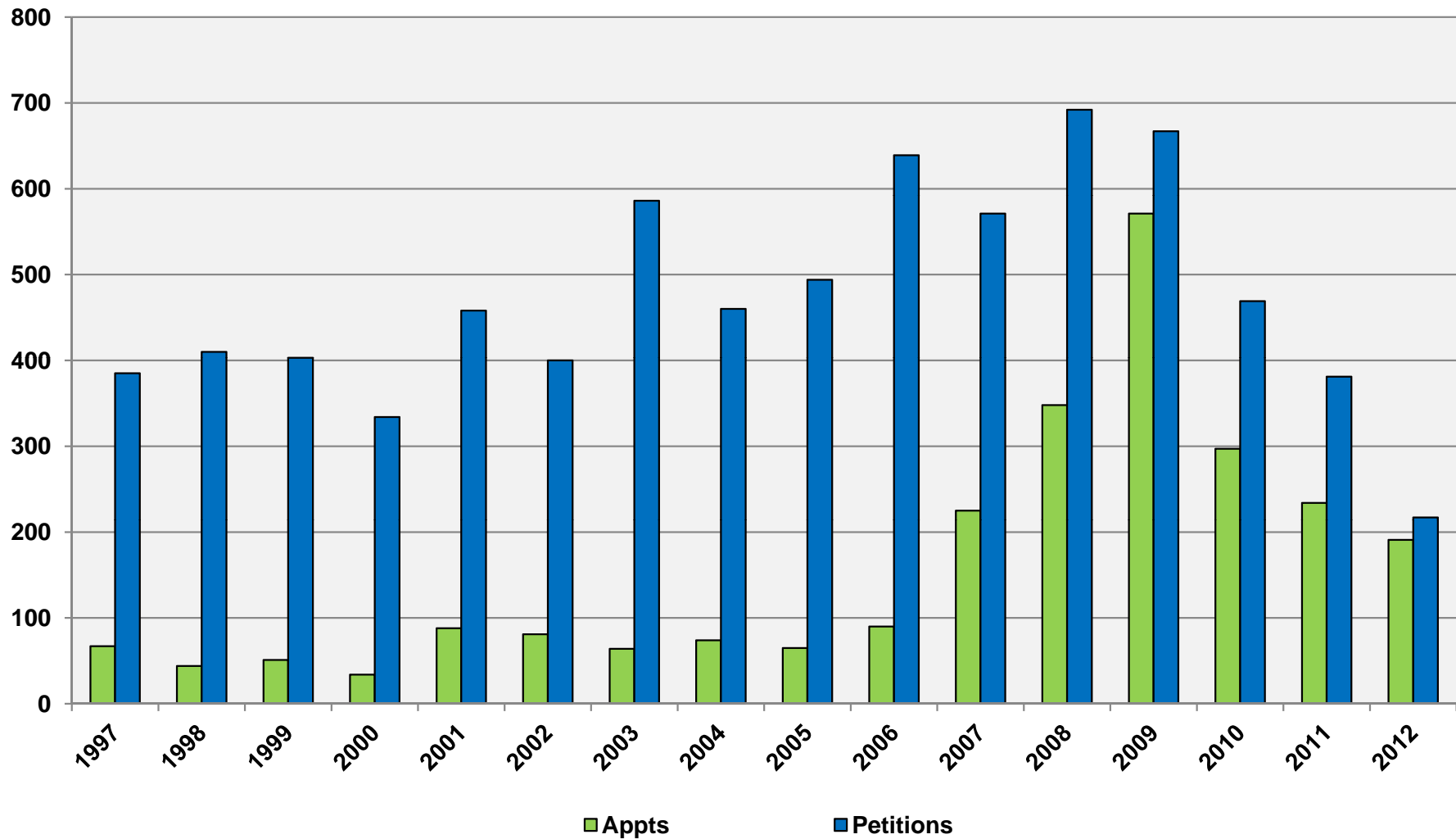


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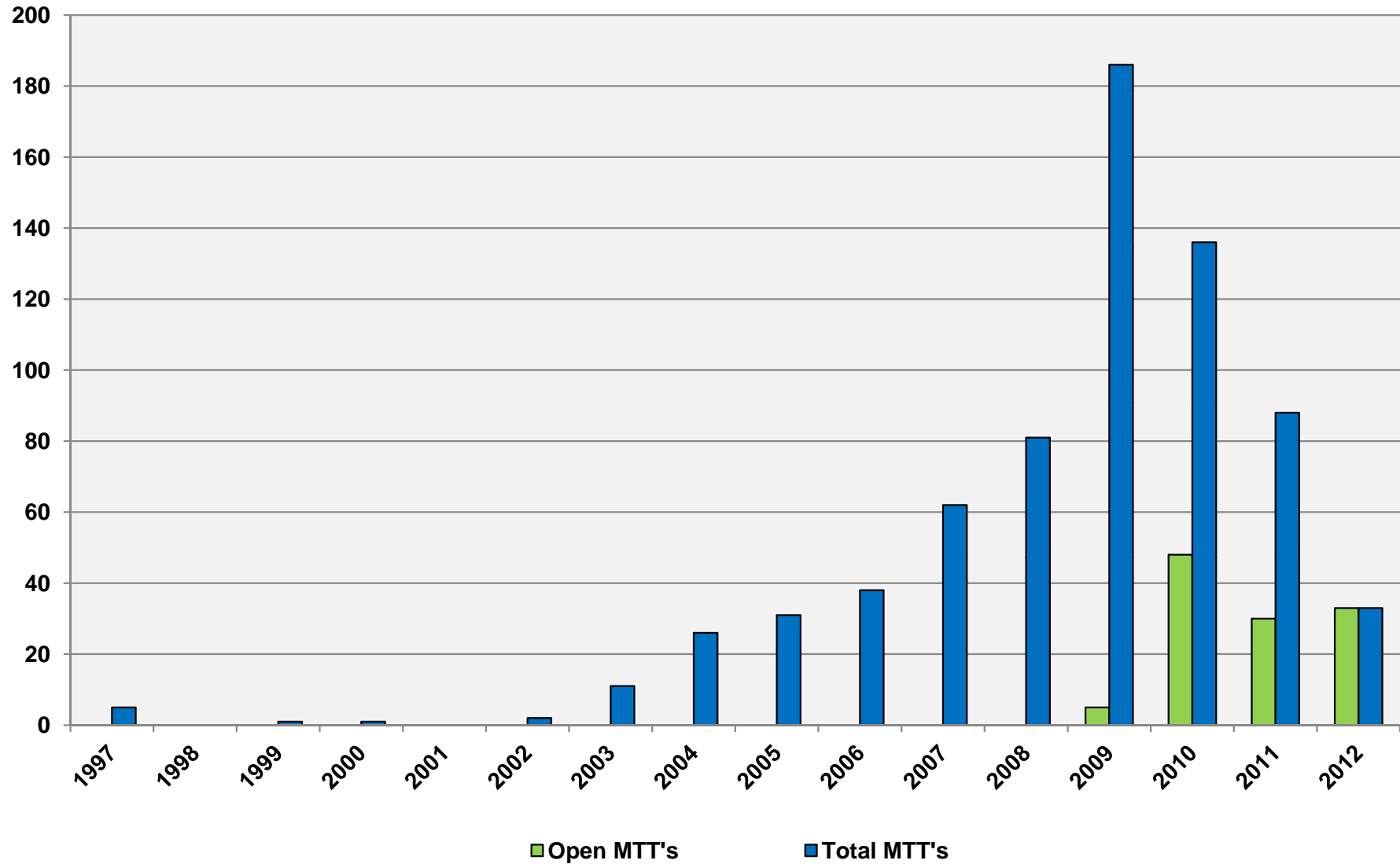
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BOARD OF REVIEW APPOINTMENTS & PETITIONS



TAX TRIBUNALS





TREASURY DEPARTMENT



TREASURY RESPONSIBILITIES

Effectively manage the timely collection, distribution, and prudent investment of City funds

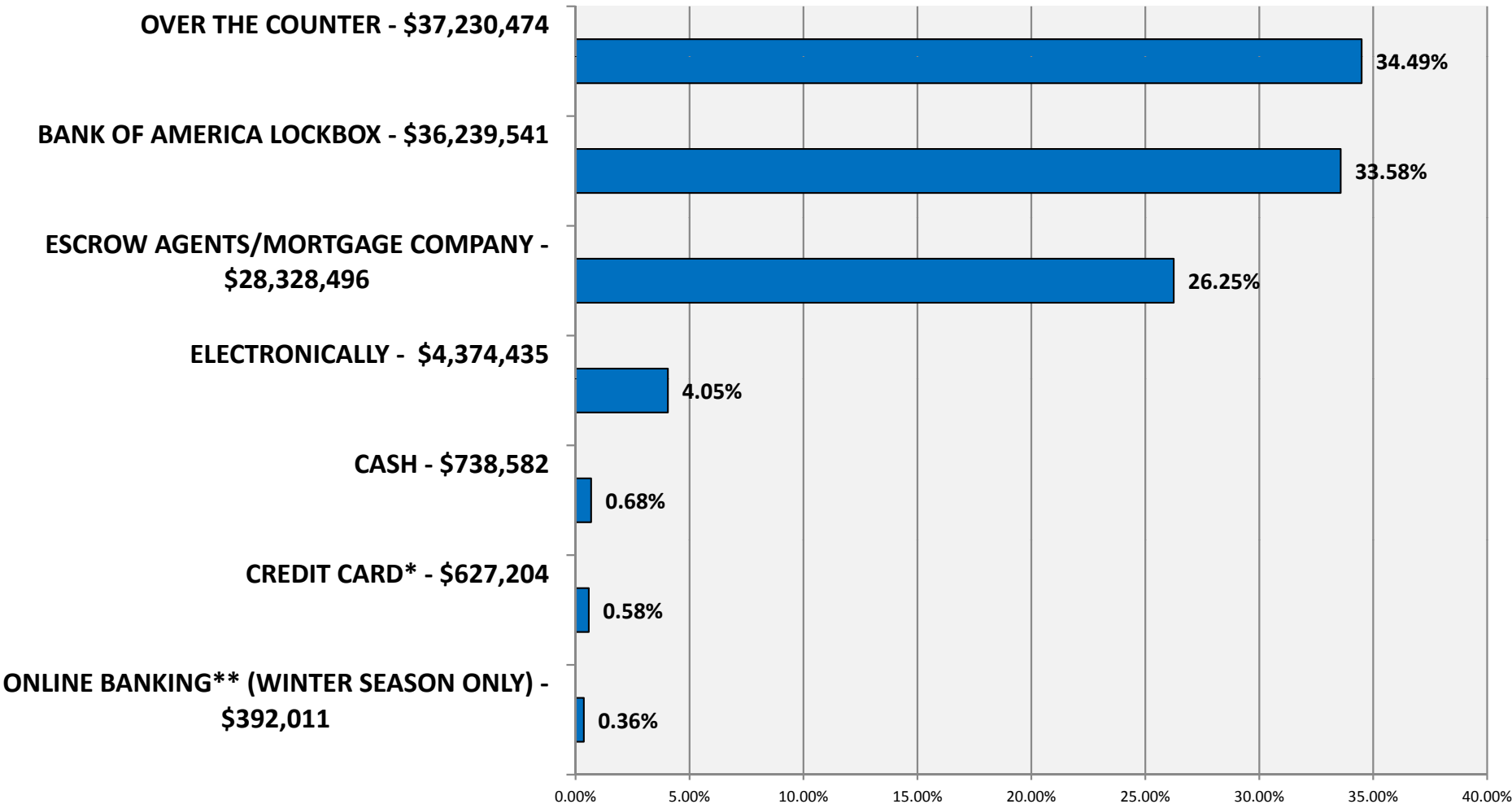
Primary responsibilities include:

- Bill, collect, and distribute property taxes
- Bill and collect for city services
- Custodian of all city monies and investments
- Process City bond debt payments
- Point of inquiry for property tax and all payment information
- Process the sale of dog licenses

We are continually seeking further departmental efficiencies through the research of new banking services and related electronic based technologies



PROPERTY TAX PAYMENTS BY METHOD



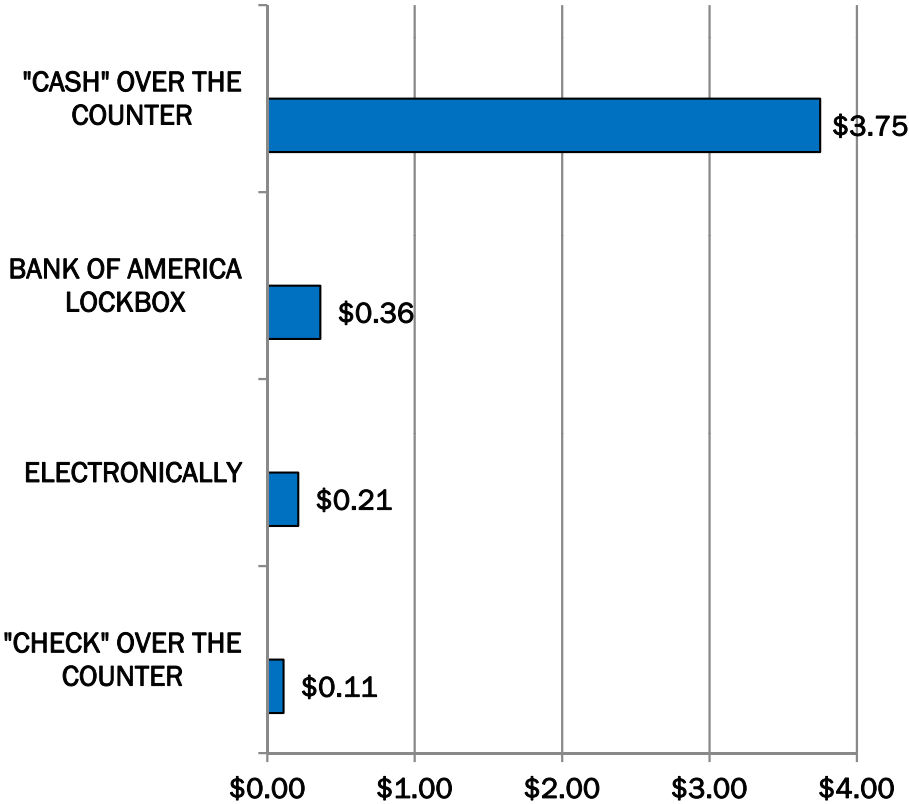
* CONVENIENCE FEE PAID BY CREDIT CARD USER
 **SERVICE THAT AGGREGATES CONSUMER ON-LINE BANKING PAYMENTS TO ACH



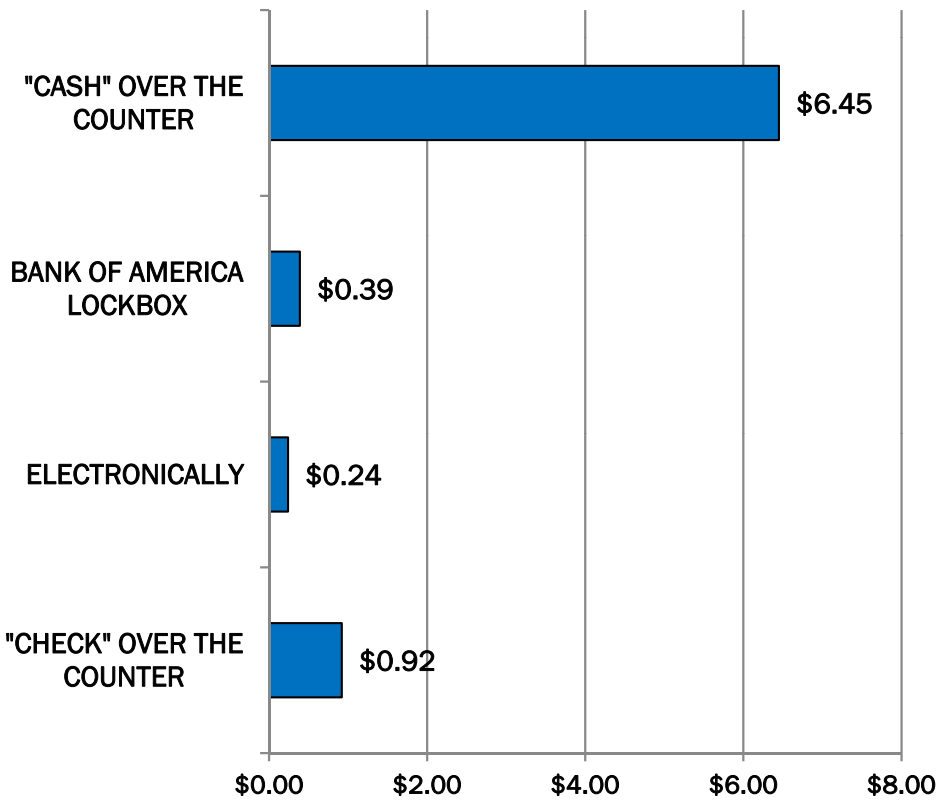
PROCESSING COSTS PER PAYMENT METHOD

PROPERTY TAX COLLECTIONS

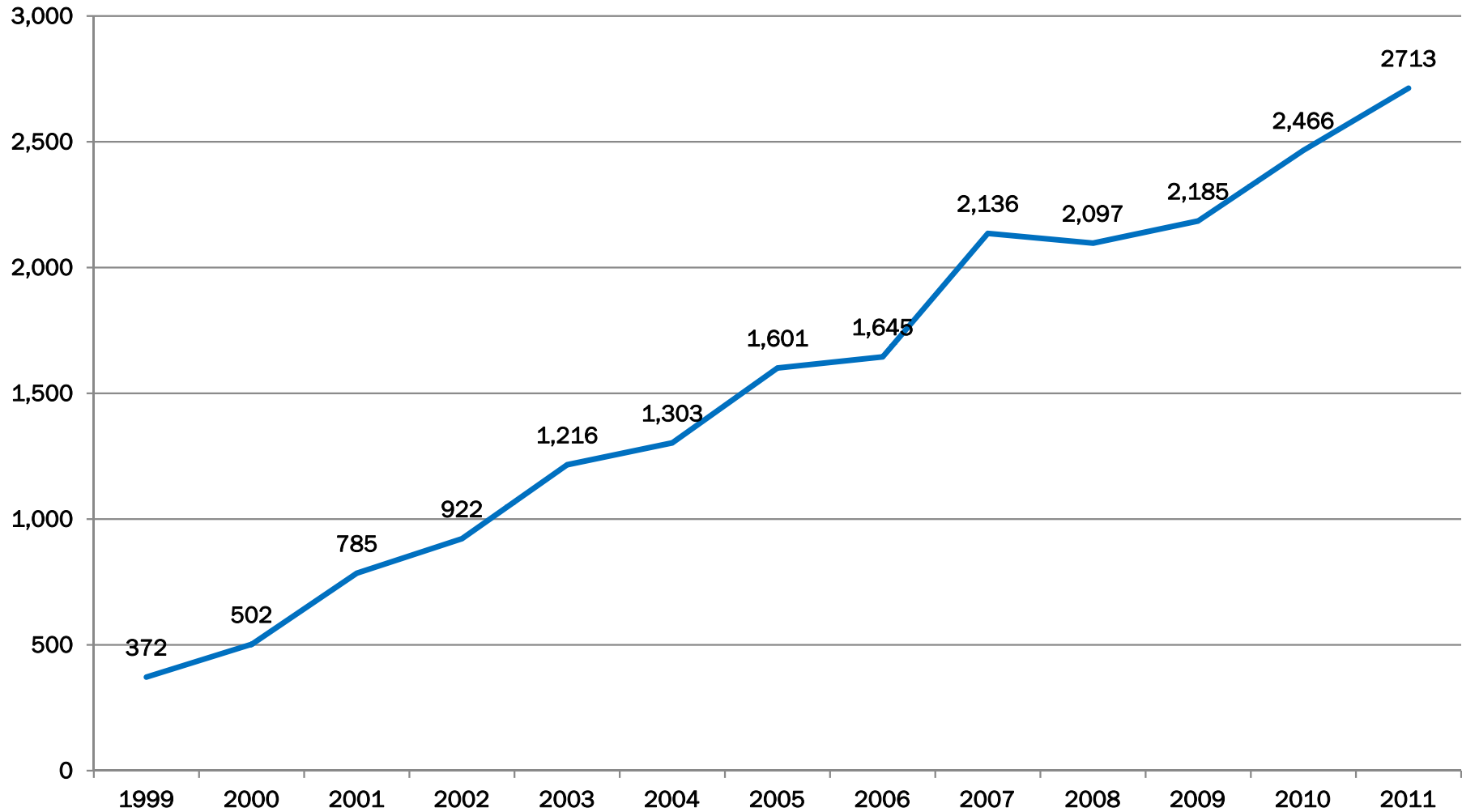
BANK FEES ONLY
\$1,500 AVG PAYMENT



BANK FEES & LABOR COSTS
\$1,500 AVG PAYMENT



PROPERTY TAXES PAID ELECTRONICALLY & BY CREDIT CARD VIA CITY "VENDOR" SITES



RECENT TREASURY INITIATIVES

- **SET-UP A DOG LICENSE KIOSK 2012**
 - Staff time savings
 - Improves service
- **REDUCED BANKING FEES – 25% OCT 2011 SAVINGS**
 - Same level of service
 - Cut costs
 - 3 year contract with 2 year option at the same rate





THANK YOU

