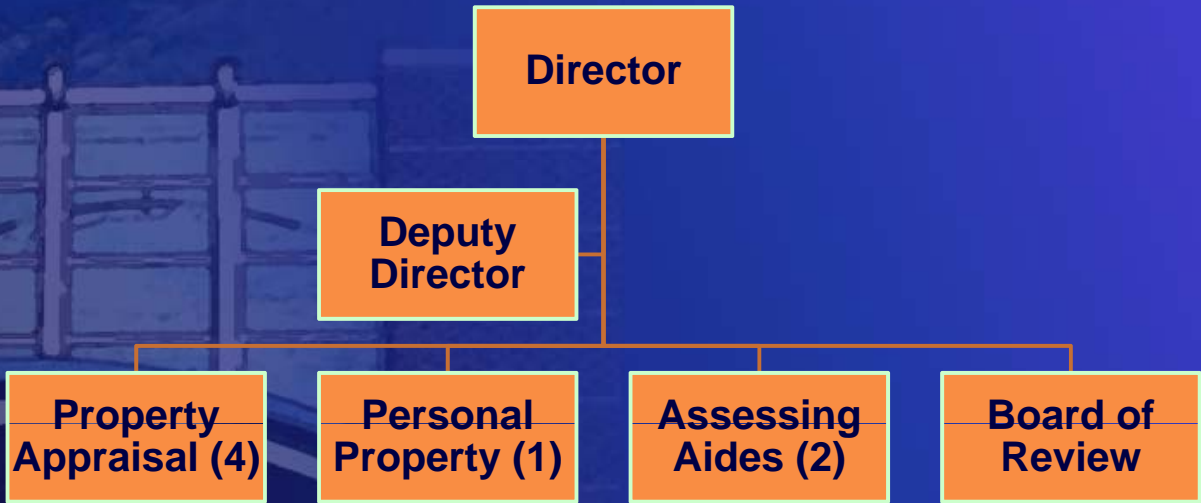


The City of Rochester Hills, Michigan

Assessing Department

Assessing Department 2011 Organizational Chart



Responsibilities

Ensure the assessment & tax rolls are lawful, accurate and equitably distribute the property tax burden according to State Law

To ensure accurate records, the staff:

- Annual maintenance of 27,000 property records
- Perform Door-to-Door real property appraisals & exterior property reviews
- Perform personal property account audits
- Property Transfer Affidavit Program maintenance
- 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

The budget is down 4.97% in 2011 and an additional 6.5% (projected) in 2012 due primarily a reduction in personnel services.

Changes & Challenges

Staffing: Reductions from 2006 – 2011, 19%

Changing economy – recession – falling property values

Increase in appeals before the Local Board of Review

Increase in appeals before the Michigan Tax Tribunal

Fewer property sales

Increase in the number of Foreclosure Sales

Reduced resources to complete the assessment roll maintenance

Certified staff:

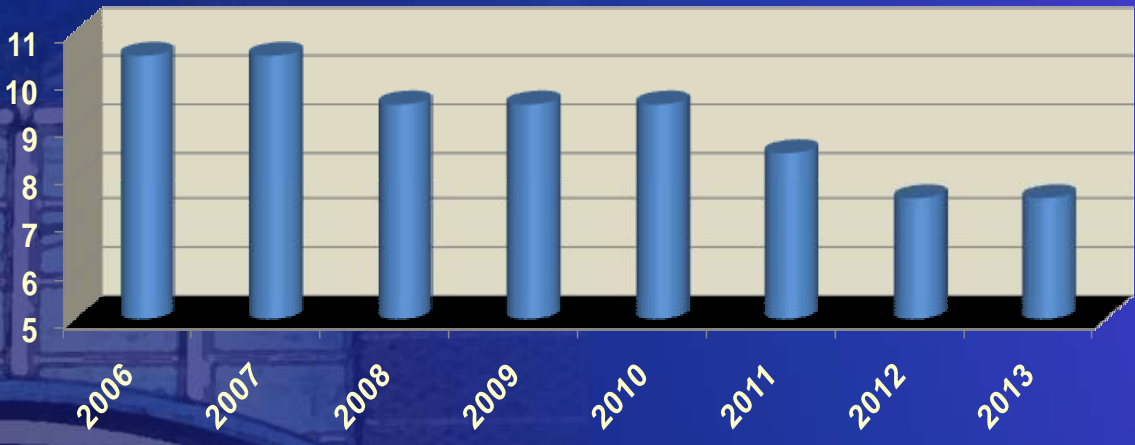
7 with State assessment certifications

6 with Personal Property certifications

148 years of assessment related experience

Assessing Department Budgeted Staff 2006-2013

Full Time



Since 2006, a 19% reduction in staffing (2 positions) with a projected elimination of one additional position in 2012.

The City of Rochester Hills, Michigan

Board of Review

Board of Review

Required by the State of Michigan General Property Tax Law and the City Charter

The City has three 3-member boards with a potential for an alternate for each Board

March Boards hear current year valuation appeals only

July & December Boards correct Clerical Errors and Mutual mistakes of fact, and the status of Homeowners Principal Residence Exemptions

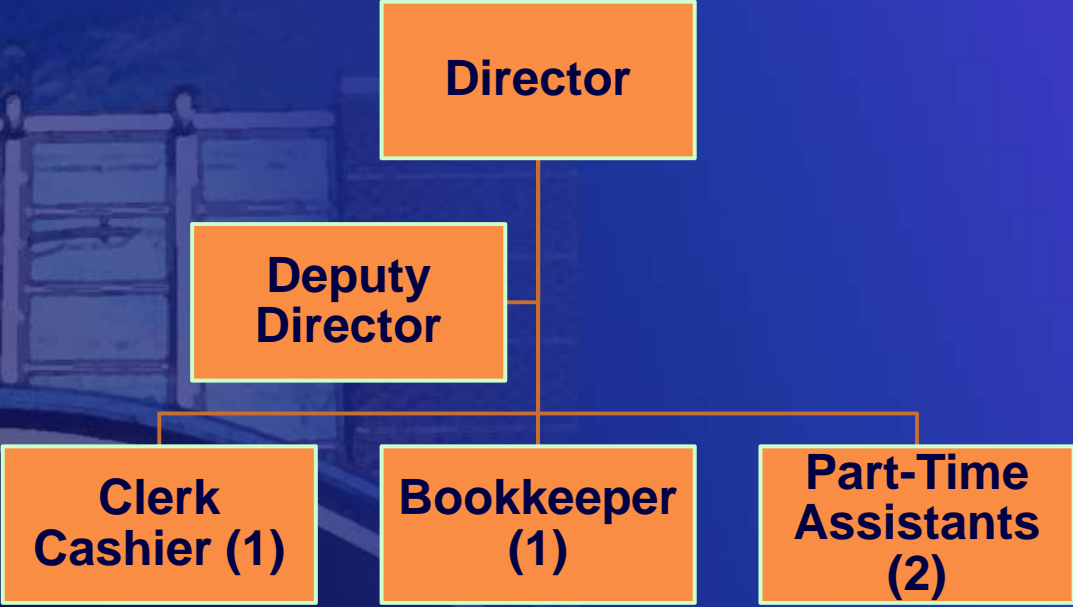
There was a significant increase in the number of appointments before the Board from 2006 through 2009, followed by a decline in appointments from 2009 to 2010. The appointment numbers are still significantly higher than the average number from 1995 – 2006.

Our objective is to effectively manage the higher volume of appeals while maintaining petition files that result in fair and equitable decisions by the Boards

The City of Rochester Hills, Michigan

Treasury Department

Treasury Department 2011 Organizational Chart



Treasury Department

The staff of 3.5 employees plus part time assistance strive to 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.**

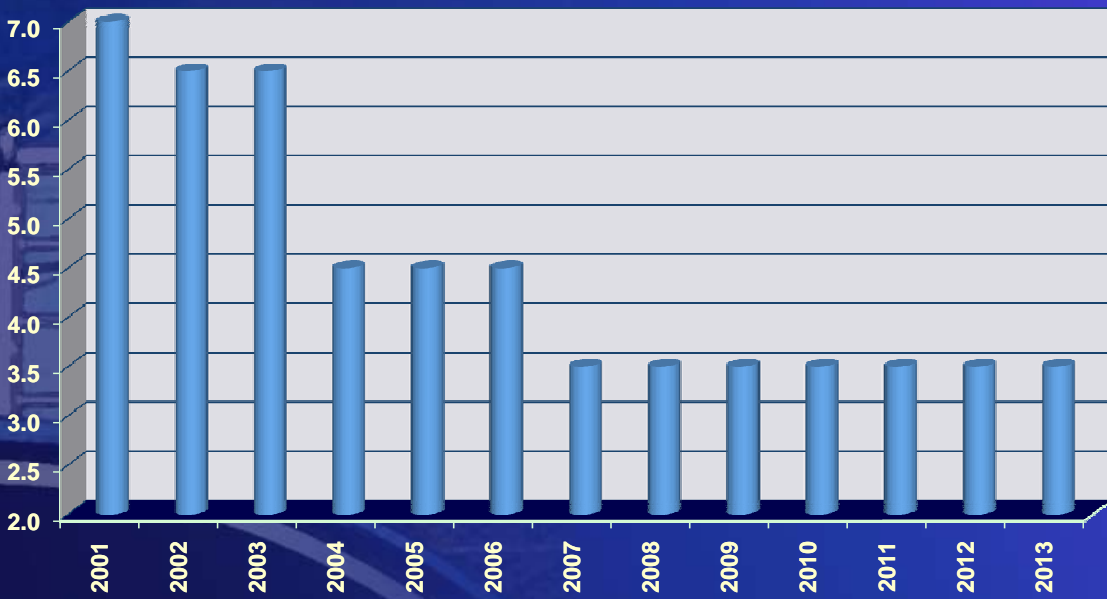
The City's primary banking services, key to our operating efficiencies and security, are provided by Bank of America

We seek departmental efficiencies through the research of new banking services and related electronic based technologies

The budget for 2011 is up slightly, 0.6% (\$3,350) due primarily to slight increases in some of the personnel costs related to benefits.

Treasury Department Budgeted Staff 2001-2013

Full Time



Since 2001, the staff has been reduced 50%.

The City of Rochester Hills, Michigan

QUESTIONS?