

BUDGET OVERVIEW

ASSESSING AND TREASURY DEPARTMENTS





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

Changing economy

- Stabilizing/improving real estate market
- Fewer Properties listed For Sale/Fewer Sales/Rising Prices
- Proposal “A”, limitation on property tax revenue

Decline in the Rate of Foreclosures

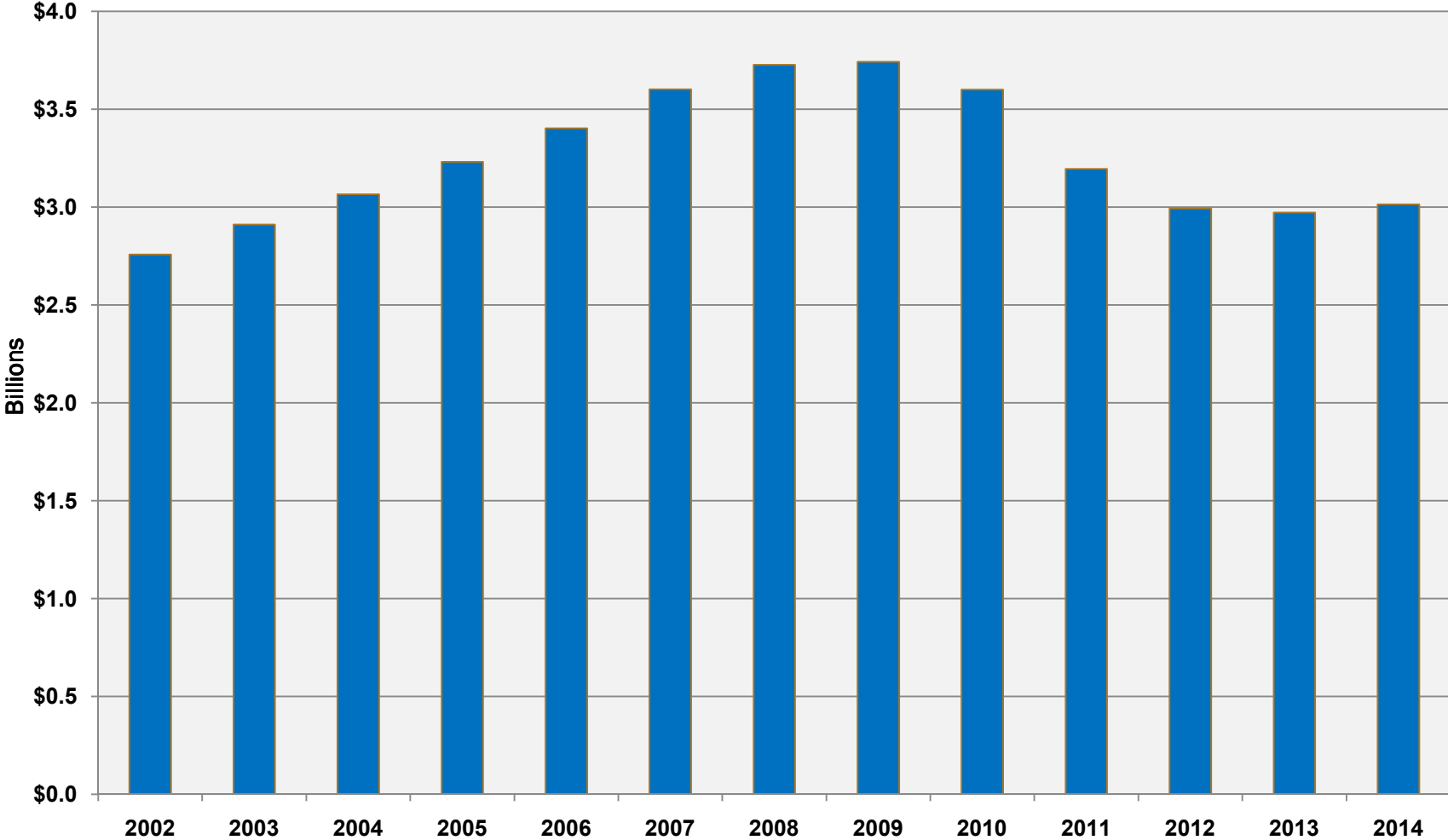
- Tracking Foreclosure Sales

Decrease in appeals before the March Board of Review

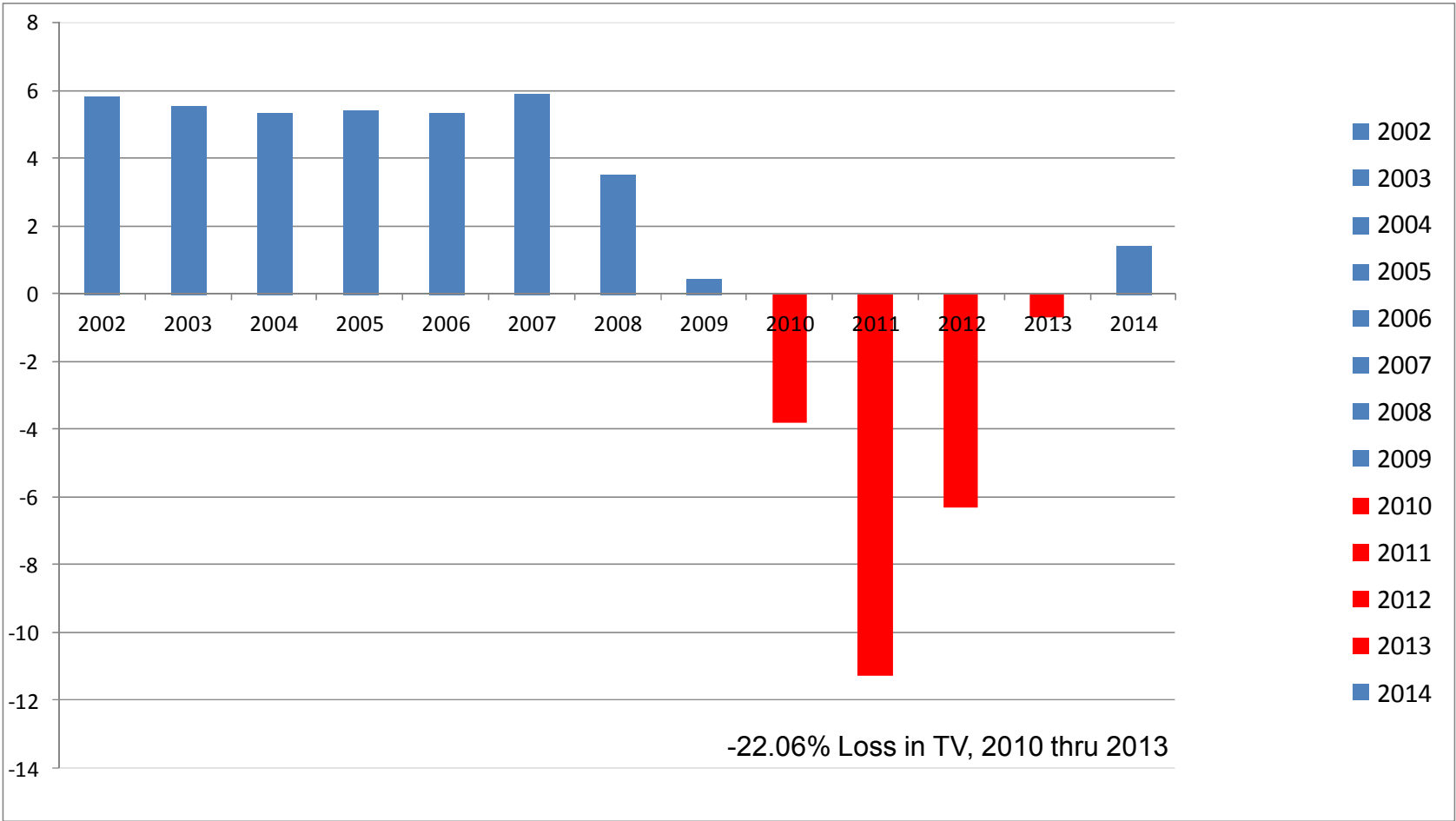
Decrease in appeals before the Michigan Tax Tribunal



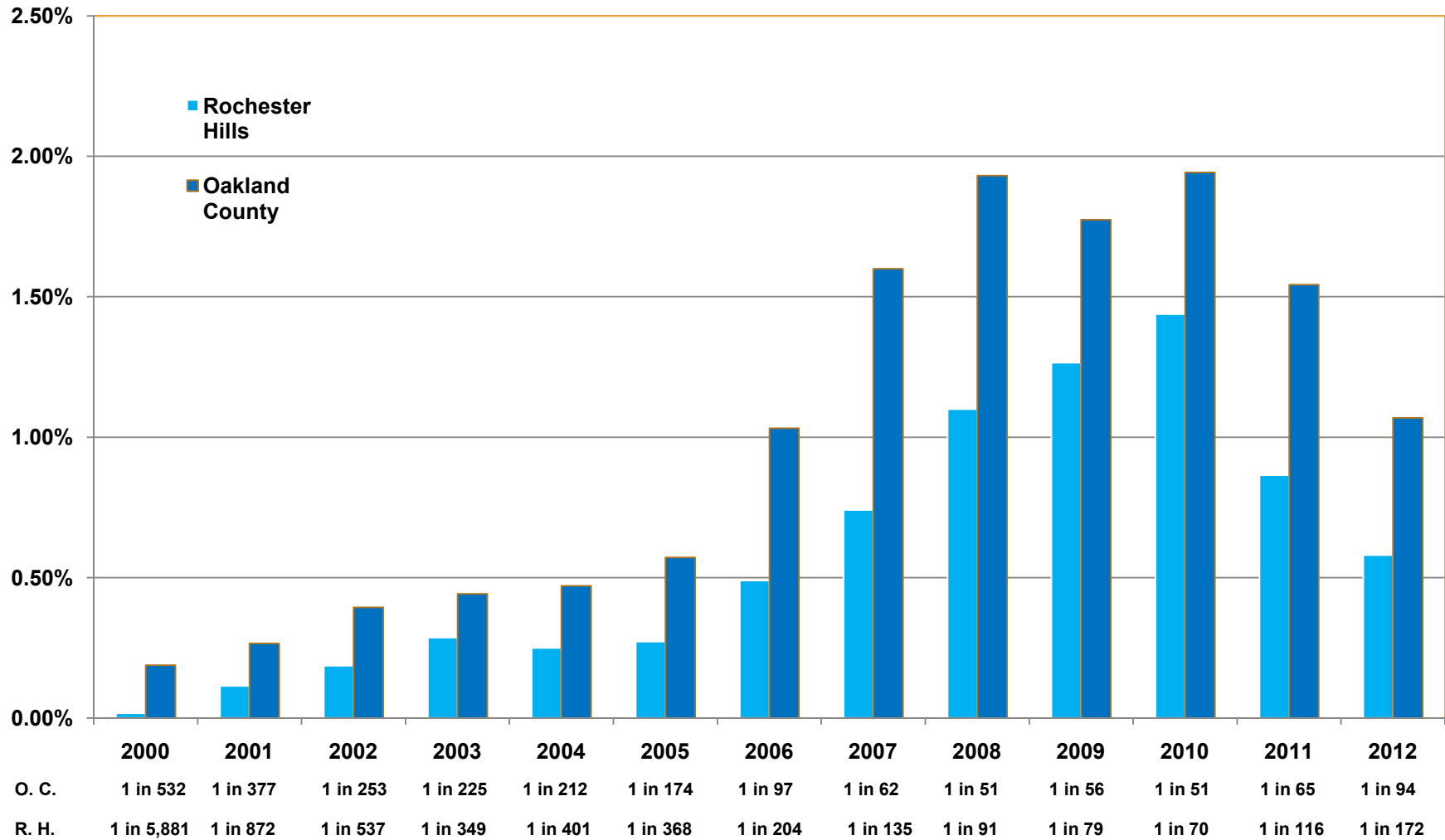
TAXABLE VALUE TREND



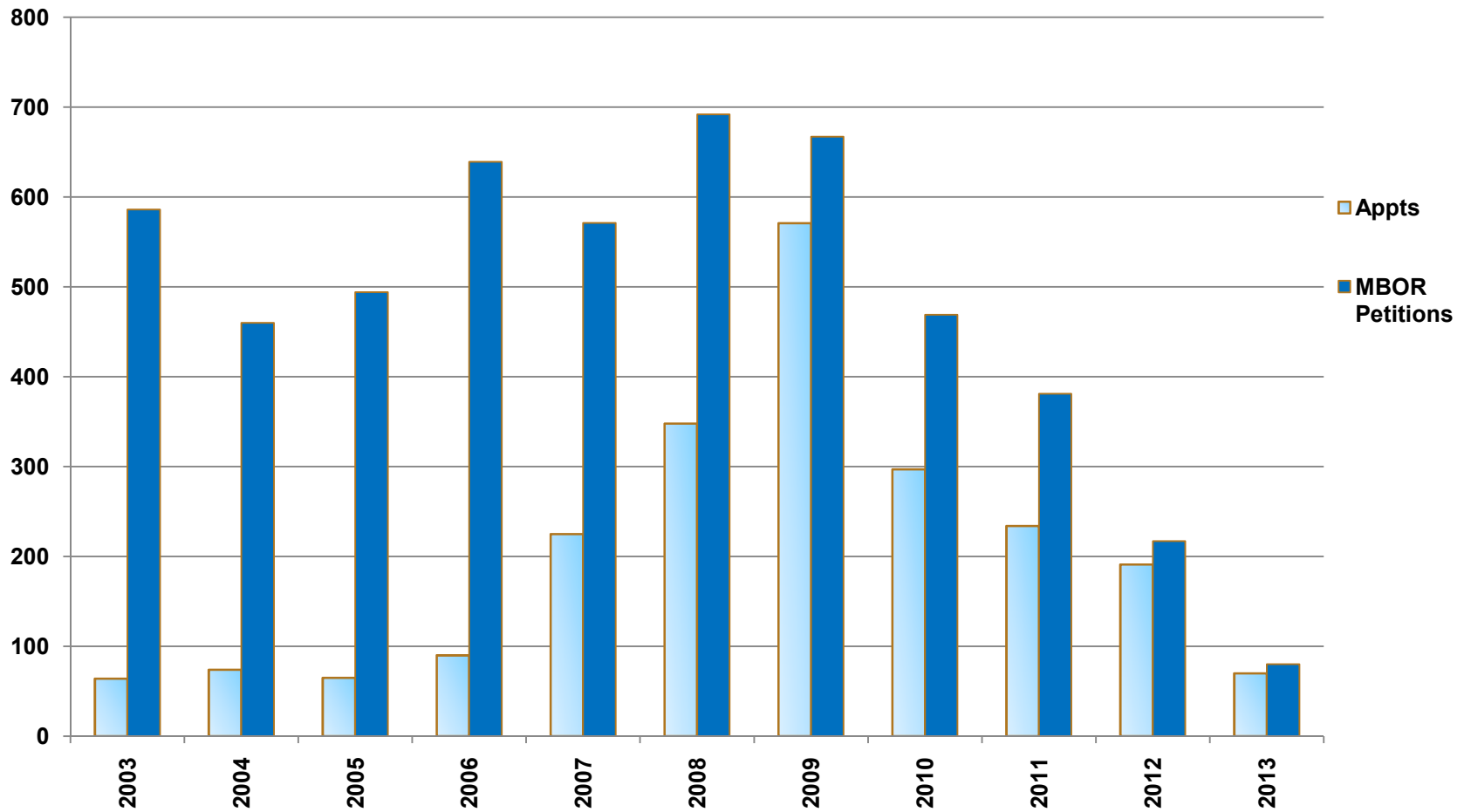
TAXABLE VALUE ANNUAL PERCENTAGE CHANGE



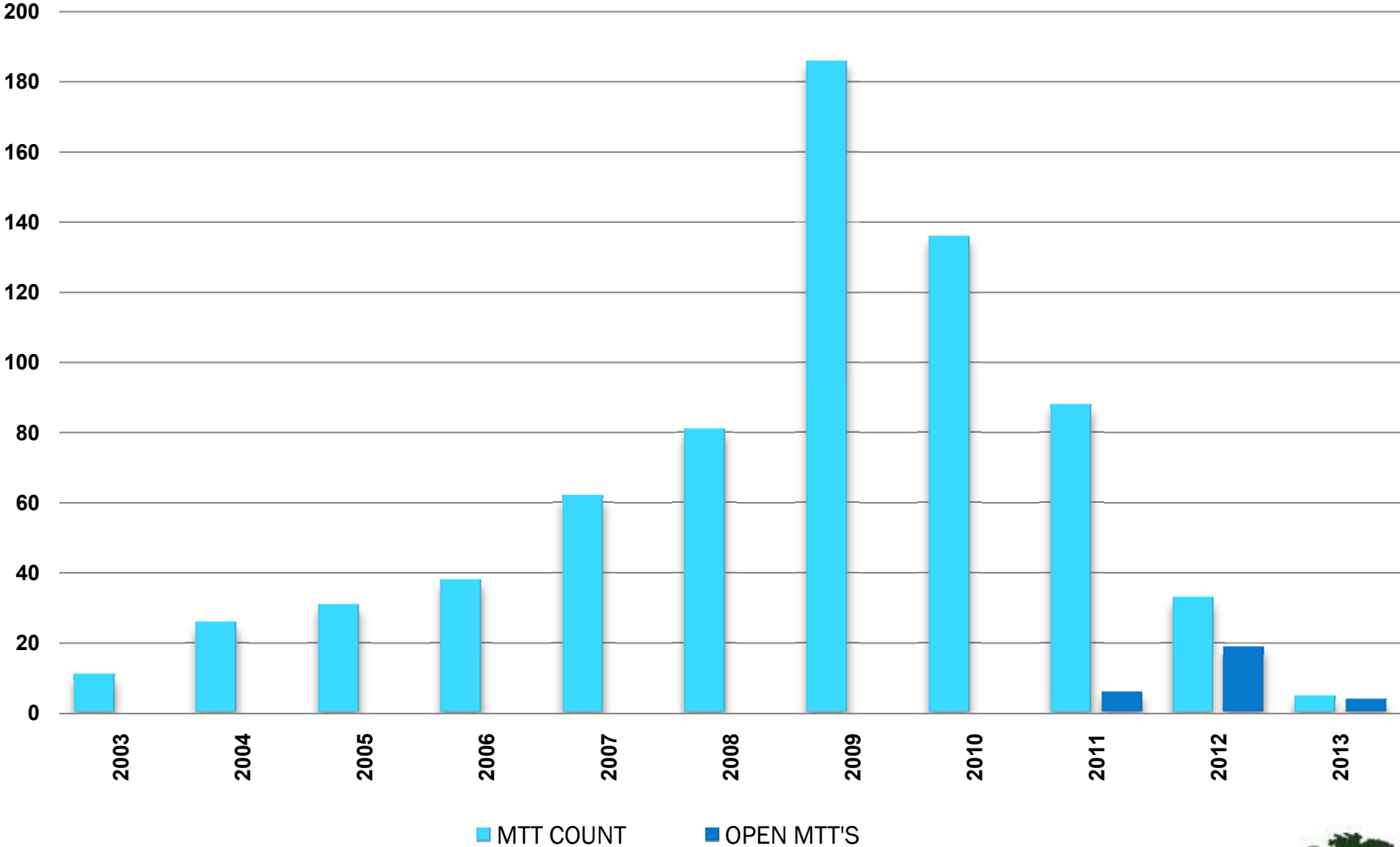
FORECLOSURE RATE



BOARD OF REVIEW



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



RECENT TREASURY INITIATIVES

QR Code on Tax Bills and all Invoices

- Directs payer to payment options and payment status
- Offers Improved convenience and efficiencies

Electronic Auto Pay for Taxes

- Another Free Payment Option
- Expansion of convenient payment options



SAMPLE TAX BILLING

CITY OF ROCHESTER HILLS 2013 SUMMER TAX BILL

**PAYABLE JULY 1, 2013 - SEPTEMBER 16, 2013
WITHOUT INTEREST OR PENALTY**

After September 16, 2013, interest of 1% will be added and an additional 1% will be added on the first day of each month thereafter.

On February 15, 2014 a 3% penalty will be added.

POSTMARK NOT HONORED

PLEASE ALLOW 5 BUSINESS DAYS FOR POSTAL DELIVERY.

FISCAL YEARS COVERED BY THIS BILL:

Schools: State: County:
7/1/2013-6/30/2014 10/1/2013-9/30/2014 10/1/2012-9/30/2013

WARNING: Check your Parcel ID Number before paying your TAXES. You are responsible if you pay on the wrong parcel.

Parcel ID Number: 70-15-32-300-001

Property Address:

CONSUMERS ENERGY COMPANY
EP10 - PROPERTY TAX
1 ENERGY PLAZA DR
JACKSON MI 49201-2357

You may check your payment status or print a receipt at rochesterhills.org

SUMMER TAX DEFERMENT

You may defer payment of your 2013 summer tax on your principal residence through February 15, 2014 if your total household income for the 2012 calendar year did not exceed \$45,000 AND you are either a senior citizen, handicapped, over-60s, single, surviving spouse, eligible widow or widower, blind person or totally and permanently disabled. Applications are available in the City Treasurer's Office or by calling 248.656.4675. Applications must be received by September 30, 2013.

Retain this upper portion for your records. If you need a paid receipt, please use the website listed above or call the City Treasury Department at 248.656.4675. All tax refunds due to any payment error will incur a \$20.00 refunding fee. Checks accepted only as a conditional payment. If not honored by bank, tax is unpaid & subject to unpaid tax penalties. All payments returned by bank will incur a \$30.00 returned item fee.

PLEASE RETURN THIS PORTION WITH PAYMENT
(IF PAYING IN PERSON, PLEASE BRING ENTIRE BILL)

Make your checks payable to:

CITY OF ROCHESTER HILLS
16748 Collection Center Drive
Chicago, IL 60693-0167

TAXPAYER NOTE:

Failure to receive a tax bill does not waive interest and/or penalties. If corrections are needed to the following information, please mark them below and check this box.

To: CONSUMERS ENERGY COMPANY
EP10 - PROPERTY TAX
1 ENERGY PLAZA DR
JACKSON MI 49201-2357

CITY OF ROCHESTER HILLS

1000 Rochester Hills Drive
Rochester Hills, MI 48309-3034
Treasury Department - 248.656.4675
Office Hours: Monday - Friday 8:00 A.M. to 5:00 P.M.
Closed July 4 & September 2, 2013
Drive-up drop box located in visitor parking lot.



ADDITIONAL PAYMENT OPTIONS

AUTOMATIC BILL PAYMENT: City will automatically debit your bank account on September 16, 2013. Enrollment required.

ELECTRONIC PAYMENT: Access <http://eps.mpbanking.com> or call 1.800.438.9926. Access code is 3150. No service fee.

CREDIT/DEBIT CARD: Through Official Payments. Service fee is 2.6%. Call 1.877.245.5774, access <http://www.bryant.com/76770> or pay in person at our City Treasury counter.

Scan to pay taxes or to check payment status

Taxable Value	State Equalized Value	*HPR/MBT Exemption %
54,170	56,100	0%

*HPR/MBT Tax Base	Non-exempt Tax Base	School District
0	54,170	AVONDALE 63070

*HPR/MBT=Homeowner's Principal Residence/Michigan Business Tax

TAX DESCRIPTION	% OF TAX	RATE/\$1,000	AMOUNT
OAK INT SD-ALLOC	100	0.20030	10.85
OAK INT SD-VTD	100	3.86870	171.64
STATE EDUCATION	100	6.00000	325.02
OAK COUNTY OPER	100	4.15000	226.97
AVOND SCH DEBT	50	3.65000	197.72
AVOND SCH SINKING	50	0.30000	16.25
AVOND SCH OPERAT	50	9.00000	487.53
OAK COMM COLLEGE	100	1.58440	85.82
Total Summer Tax			1,521.80

TOTAL SUMMER AMOUNT DUE 1,521.80

Parcel ID Number: 70-15-32-300-001
Property Address:

2013 SUMMER TAX DUE DATE - SEPTEMBER 16, 2013

After September 16, 2013, interest of 1% will be added and an additional 1% will be added on the first day of each month thereafter. On February 15, 2014 a 3% penalty will be added.

TOTAL SUMMER AMOUNT DUE: 1,521.80

Amount Remitted: _____

Beginning March 1, 2014, unpaid taxes are considered delinquent and are payable with additional penalties to the Oakland County Treasurer, 1200 N. Telegraph, Pontiac, MI 48341-0478.

7783 011301 701532300001 00000152180 0

Property Taxes Payment Options

Recurring Automatic Tax Payments *NEW OPTION!*

Tax payments can now be made automatically through ACH withdrawal. You must enroll in the program by filling out the [Recurring Automatic Bill Payment Enrollment Form](#). The form must be submitted 14 days prior to the tax due date. You provide the city with your bank information and we will deduct the full amount of tax from your account on two of three days designated by the taxpayer: Summer due date and Winter end-of-year payment due date or Winter due date (see form).

Check Your Balance
[Here](#)

Cash or Check

By Mail (check only): City of Rochester Hills 16748 Collection Center Dr. Chicago, IL 60693.0167 (keep top portion of bill)	In Person (cash or check): Treasury Department: City Hall (Upper Level) (bring top and bottom portion of bill) 1000 Rochester Hills Drive Directions	In Person (check only): City Hall Drop Box: Visitor parking lot (keep top portion of bill) 1000 Rochester Hills Drive Directions Box emptied at midnight on tax due dates.
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Credit/Debit Card/E-Check

Pay Online: [Official Payments](#)

Pay By Phone: 1.877.245.5774 (press 1 for property taxes)

Please retain your confirmation number until the transaction appears on your statement.

Service Fee: 2.6% (minimum \$2.00) for Credit Card and \$1.95 for E-Check

The city receives no portion of this fee.

Available from June 15th through the end of February. [Interest and/or penalty](#) will apply after due dates.

Cards Accepted:

- Credit Cards - AmEx, Discover, MasterCard, Visa
- Debit Cards - MasterCard or Visa from Star, Pulse or NYCE networks

Electronic Payment (checking/savings account)

When setting up your account, you will be asked to provide banking information.

Pay Online: [Electronic Payment System](#)

Pay by Phone: 1.800.438.9926

- Access Code: 3130
- Billing Account Number: Your Parcel ID Number
- Please retain your confirmation number until the transaction appears on your statement

Service Fee: None

Payments will be applied as follows:

- Payments initiated before noon will take effect the next business day.
- Payments initiated after noon will take effect in two business days.
- Payments initiated by midnight on the due date with the system-generated payment date left intact will be honored as timely paid.
- Payments with a date later than the due date will be assessed interest and/or penalty charges.

Available from June 15th through the end of February. [Interest and/or penalty](#) will apply after due dates.

For direct assistance, please contact the Treasury Department at 248.841.2581 or by [email](#).

Please Note: Per City fee schedule, \$30.00 will be charged for all items returned from the bank due to non-sufficient funds (NSF), closed account, exceeding the allowable number of electronic transactions on a savings account, etc. Also, per City ordinance, all tax refunds due to erroneous payment will incur a \$20.00 refund fee.



SAMPLE INVOICE BILLING



07/23/13

****TAX ASSIGNMENT NOTICE****
DELINQUENT WATER & SEWER CHARGES
CITY OF ROCHESTER HILLS TREASURY

1000 ROCHESTER HILLS DRIVE
ROCHESTER HILLS, MI 48309

Hours: Mon-Fri 8:00-5:00 Phone: 248.656.4688 (Billing)



For Internet payment of this invoice using your checking or savings account, log onto <https://eps.mvpbanking.com> and enter access code 52693947. No service fee.



Scan for payment options

For Internet payment of this invoice using your credit card, log onto <http://www.tinyurl.com/3zg4s3n> OR by phone call 1-877-245-5774. The fee is \$2.95/\$300.00.

WATER & SEWER ACCOUNT # 431326003

SERVICE ADDRESS -

PARCEL I.D. # 70-10-31-326-003

PROPERTY ADDRESS -

TO CHECK PAYMENT STATUS.
LOG ONTO rochesterhills.org
AND SELECT "special assessments" AT BOTTOM OF PAGE

WATER AND SEWER CHARGES DELINQUENT AS OF 2/01/2013 - **\$1,152.04**

PURSUANT TO CHAPTER 102, UTILITIES, SECTION 102-92.(b), MUNICIPAL WATER SUPPLY AND SEWAGE DISPOSAL SYSTEM, OF THE CODE OF ORDINANCES OF THE CITY OF ROCHESTER HILLS, OAKLAND COUNTY, MICHIGAN, AS AMENDED, UNLESS AMOUNT SHOWN DUE IS RECEIVED IN THIS OFFICE BY 9/03/2013, A 3% LATE PAYMENT CHARGE WILL BE ADDED, PLUS A TAX ASSIGNMENT FEE OF \$25.00, AND THE TOTAL AMOUNT WILL BE CERTIFIED AS DELINQUENT AND ASSIGNED TO THE WINTER 2013 TAX ROLL TO BE COLLECTED AS GENERAL PROPERTY TAX.

PLEASE REMIT THIS PORTION WITH YOUR PAYMENT. THANK YOU. 07/23/13

*****TAX ASSIGNMENT NOTICE - DELINQUENT WATER & SEWER CHARGES*****



WATER & SEWER ACCOUNT # 431326003

SERVICE ADDRESS -

PARCEL I.D. # 70-10-31-326-003

PROPERTY ADDRESS -

To:

DELINQUENT W/S CHARGES AS OF 2/01/2013 -
\$1,152.04

DUE DATE: 09/03/2013

AMOUNT REMITTED: _____

MAKE CHECKS PAYABLE TO: CITY OF ROCHESTER HILLS

REMIT PAYMENT TO:

CITY OF ROCHESTER HILLS
TREASURY DEPARTMENT
1000 ROCHESTER HILLS DRIVE
ROCHESTER HILLS MI 48309-3033

[Home](#) > [City Government](#) > [Payment Options](#) > Water & Sewer

Water & Sewer Payment Options

Cash or Check

By Mail (check only):

City of Rochester Hills
16632 Collection Center Dr.
Chicago, IL 60693-0166

In Person (cash or check):

Treasury Department:
City Hall (Upper Level)
1000 Rochester Hills Drive [Directions](#)

In Person (check only):

City Hall Drop Box:
Visitor parking lot
1000 Rochester Hills Drive [Directions](#)

Automatic Bill Payment

Fill out the [Enrollment Form](#) and:

Mail to: Treasury Department, 1000 Rochester Hills Drive, Rochester Hills, MI 48309; or

Fax to: 248.841.2585

Email to: [Treasury Department](#)

Credit/Debit Card

Pay Online: [Official Payments](#)

Pay By Phone: 1.877.245.5774 (press 3 for water/sewer bill)

Please retain your confirmation number until the transaction appears on your statement.

Service Fee: \$2.95 per \$300.00 increment for Credit Cards and \$295 for E-Check

The city receives no portion of this fee

Cards Accepted:

- Credit Cards - Discover, MasterCard, Visa
- Debit Cards - MasterCard or Visa from Star, Pulse or NYCE networks

Electronic Payment (checking/savings account)

When setting up your account, you will be asked to provide personal and banking information.

Pay Online: [Electronic Payment System](#)

Service Fee: None

Payments will be applied as follows:

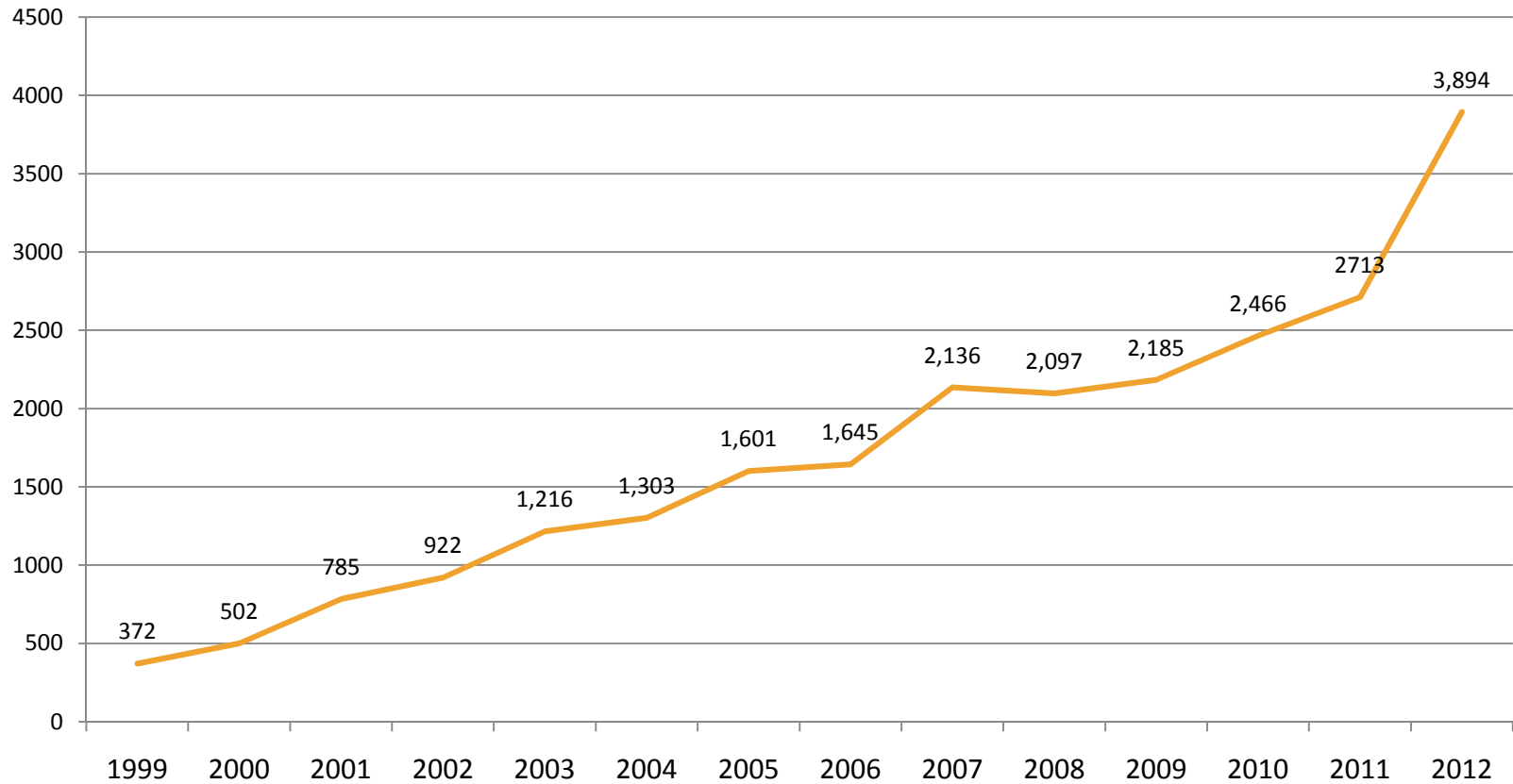
- Payments initiated before noon will take effect the next business day.
 - Payments initiated after noon will take effect in two business days.
- Please Note: Payments initiated on the due date after noon EST will incur a penalty.*

For direct assistance, please contact the Treasury Department at 248.841.2581 or by [email](#).

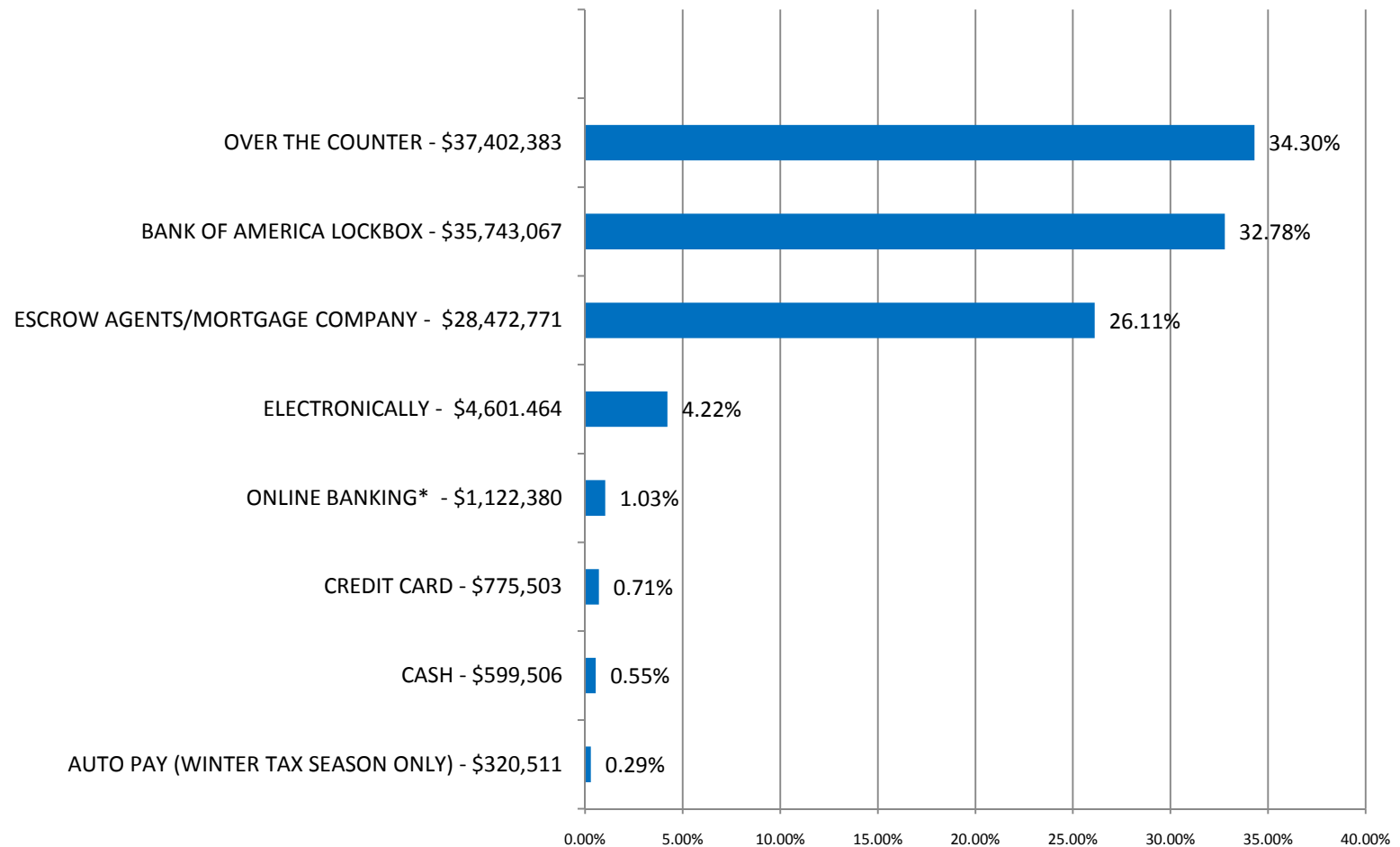
Please Note: Per City fee schedule, \$30.00 will be charged for all items returned from the bank due to non-sufficient funds (NSF), closed account, exceeding the allowable number of electronic transactions on a savings account, etc.



Property Taxes Paid **Electronically & By Credit Card** Via City "Vendor" Sites & **Auto Pay**



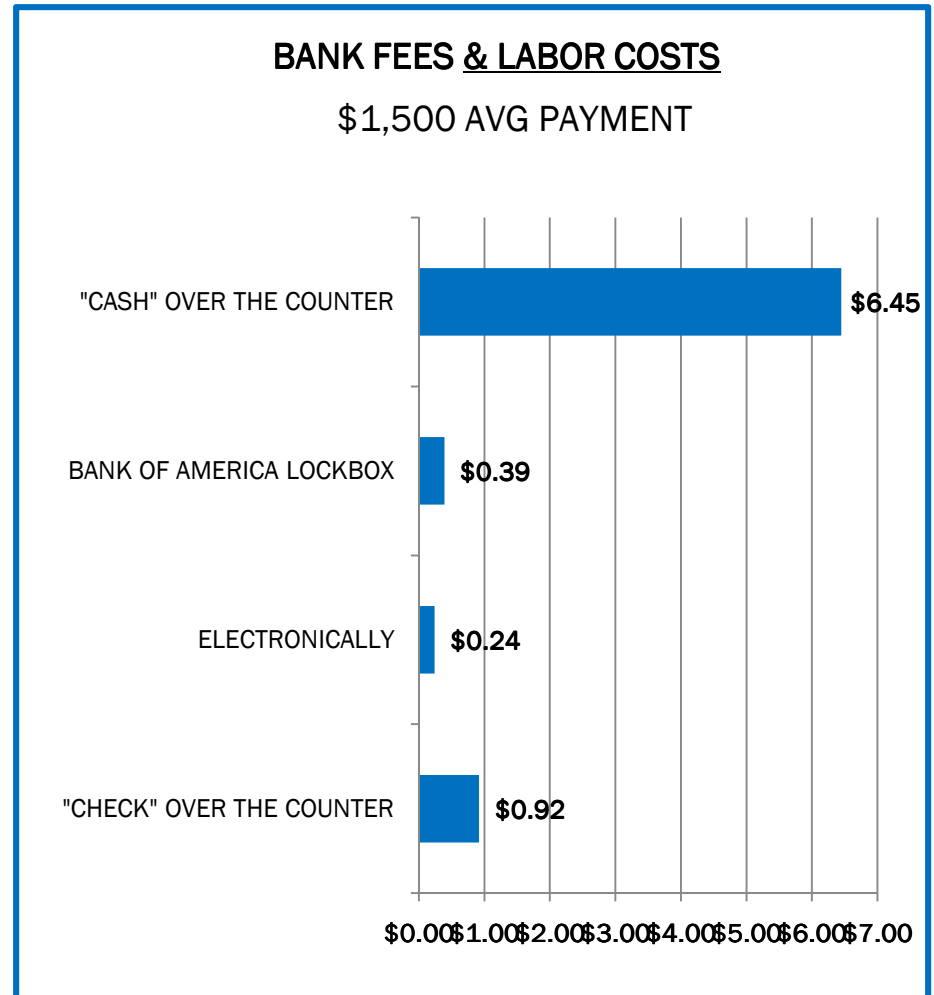
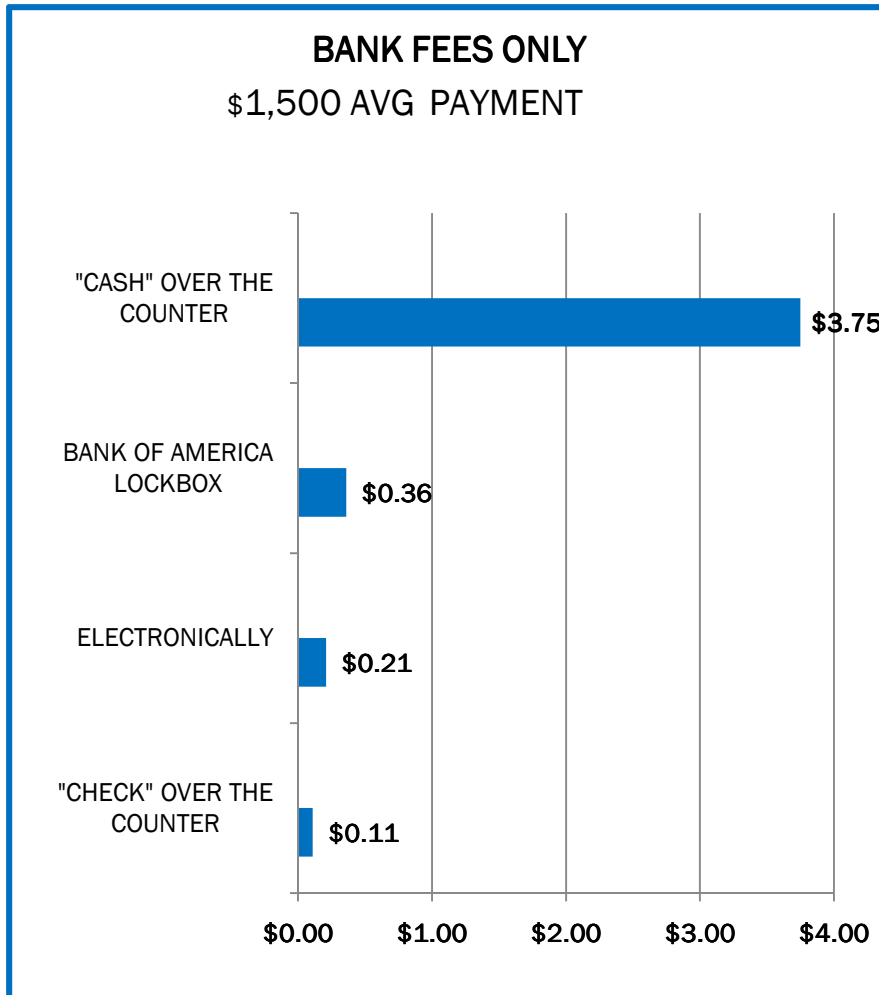
PROPERTY TAX PAYMENTS BY METHOD



* SERVICE THAT AGGREGATES CONSUMER ON-LINE BANKING PAYMENTS TO ACH



PROCESSING COSTS PER PAYMENT METHOD PROPERTY TAX COLLECTIONS





THANK YOU.

