

Assessing Treasury Board of Review

Assessing

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
- Principal Residence Exemption Program maintenance, review, and audits

To ensure resident input, the staff:

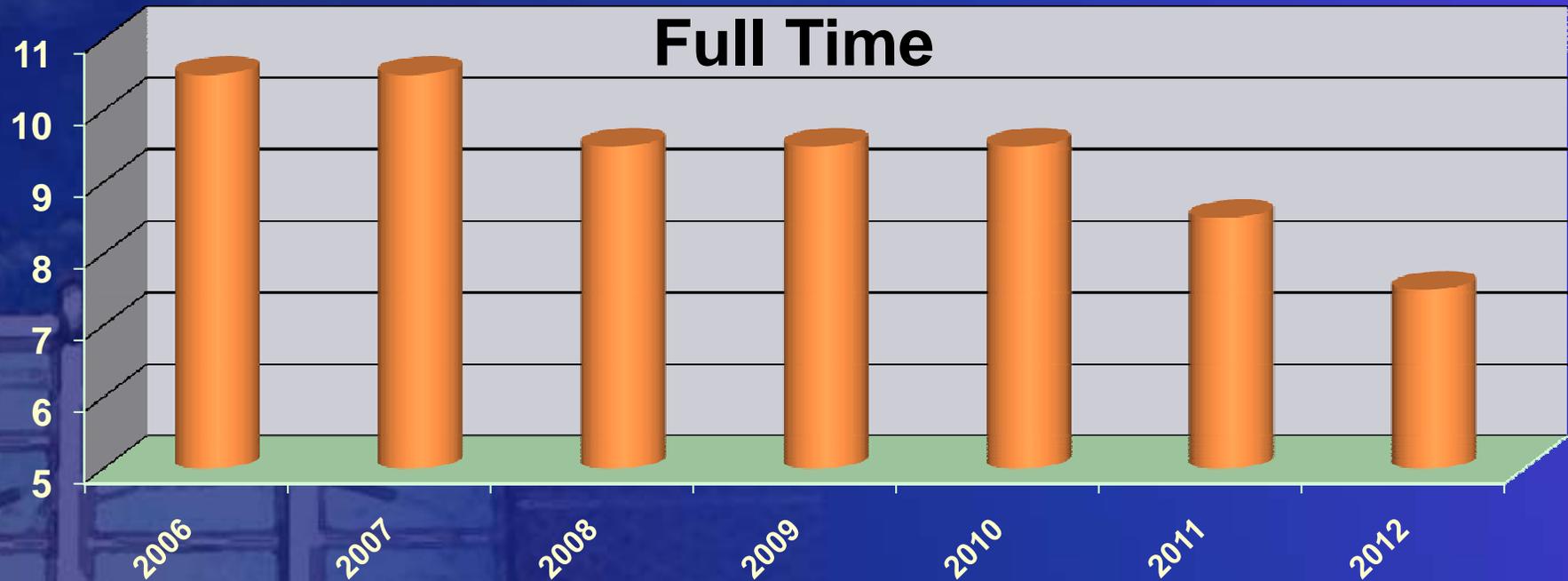
- Perform property reviews by appointment
- Hold an annual Assessor's Review in February
- Assist residents with Board of Review and Tax Tribunal Appeals
- Assist taxpayers with assessment related issues and information



Changes & Challenges

- **Reduced staff 29% from 2006 – 2012**
 - The budget is down 8.20% in 2012 due primarily a reduction in personnel services.
- **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**
- **Tracking of Foreclosure Sales**
- **Reduced resources to complete the assessment roll maintenance**

Assessing Department Budgeted Staff 2006-2012



Since 2006, a 29% reduction in staffing (3 positions) with one of these positions proposed for elimination in 2012.

Current Staff Certifications:

- 7 with State assessment certifications
- 6 with Personal Property certifications
- 157 years of assessment related experience

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 2011. The appointment numbers are still significantly higher than the average number from 1995 – 2006.**



Treasury Department



Treasury Department

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

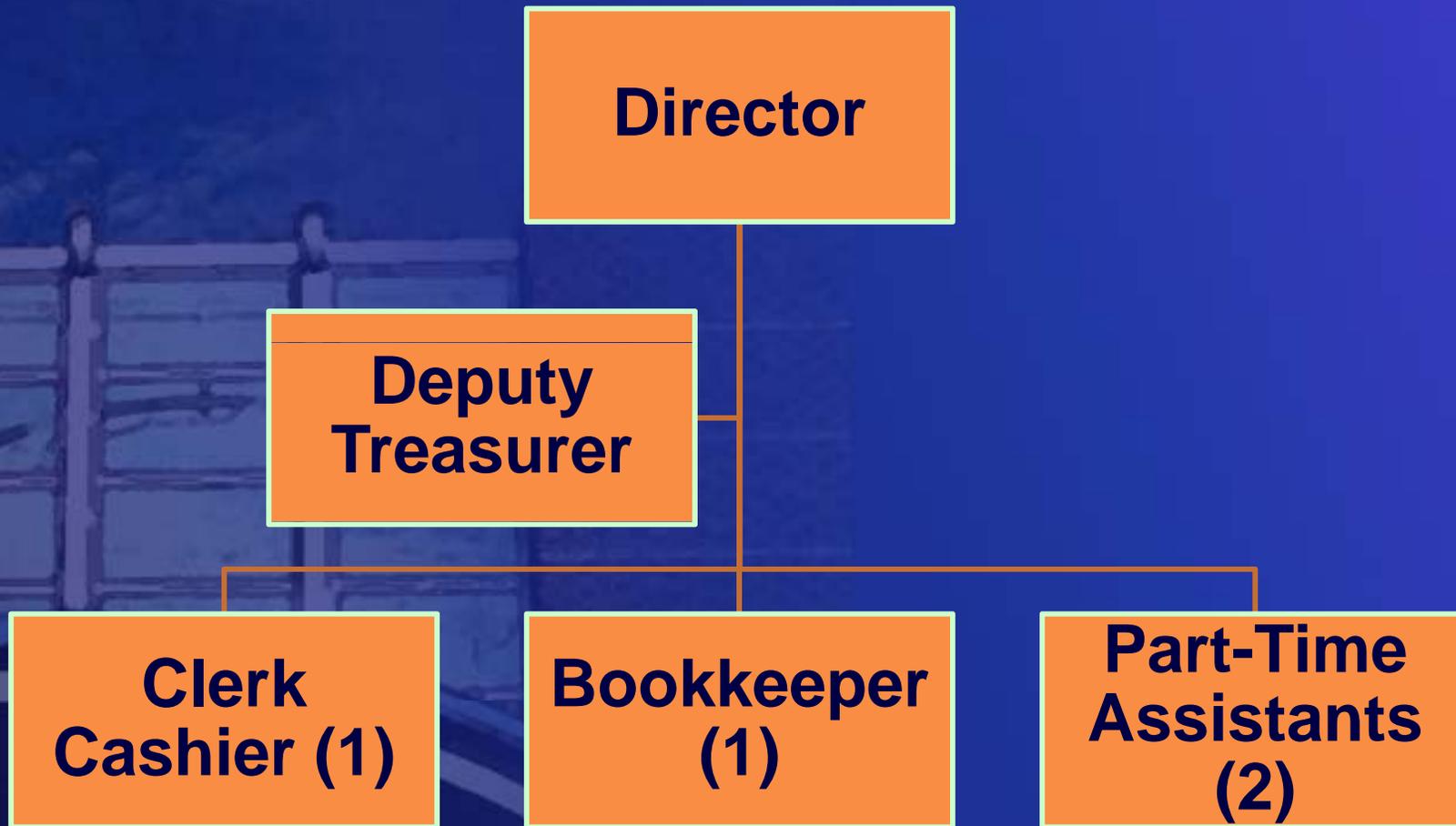
Primary responsibilities include:

- **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.

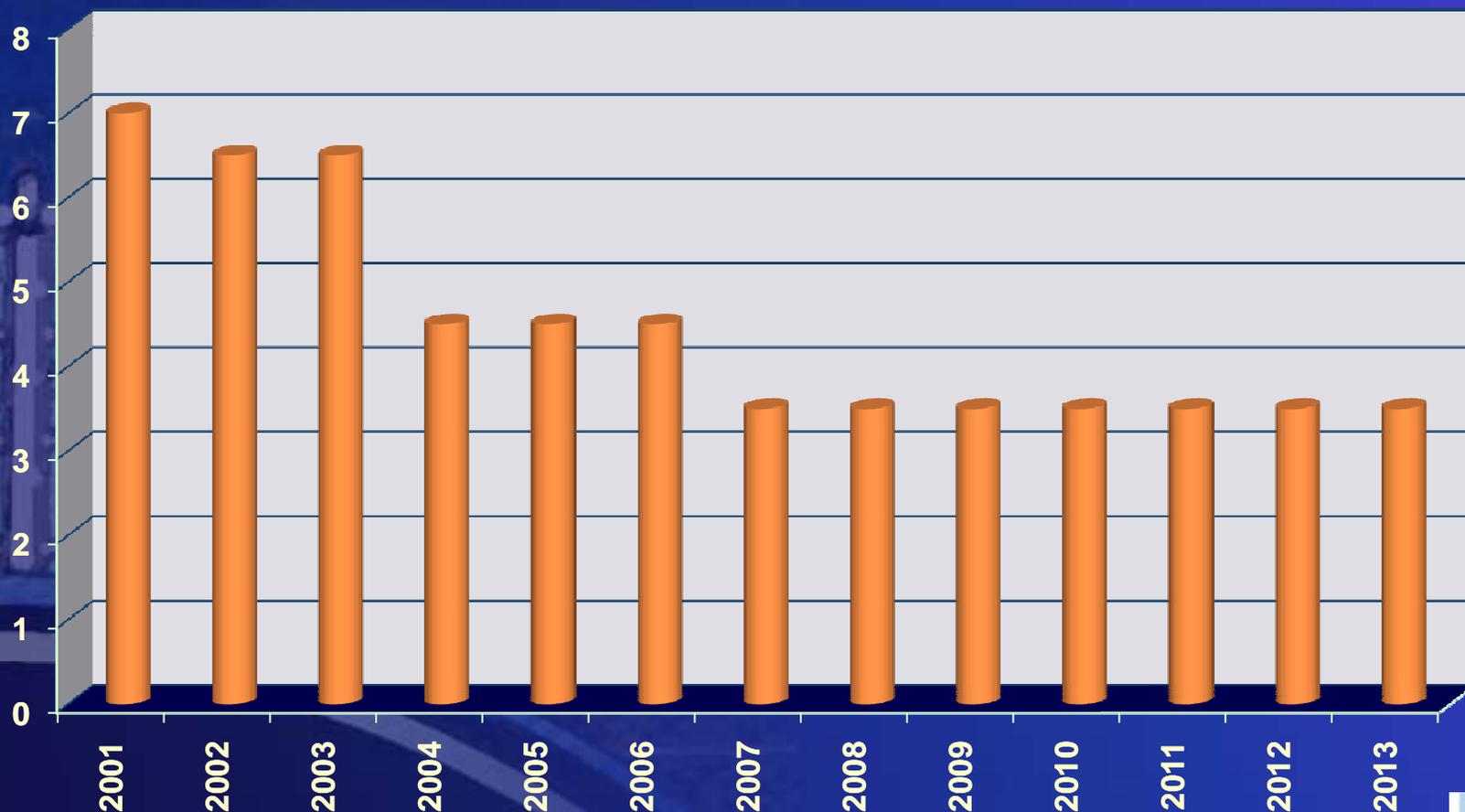


Treasury Department 2012 Organizational Chart



Treasury Department Budgeted Staff 2001-2013

Full Time



Since 2001, the staff has been reduced 50%.

Questions