



**City Assessor..... Reid Duford**  
**Assessing Manager..... Karleen Helmreich**

## Service Statement

The City Assessor's Office assesses all real and personal property within the city of Midland. As mandated by the State of Michigan Constitution, all property must be assessed at 50 percent of its market value.

The assessor's job consists of four fundamental duties: inventory and list all property within the taxing jurisdiction, equitably evaluate every taxable property, calculate a taxable value for every parcel, and prepare an assessment roll with all taxable property listed in an orderly fashion.

In addition to the assessor's core responsibilities, there are many other tasks to be completed. Through the examination of deeds, property transfer affidavits and other relevant documents, the Assessor's Office ensures that the correct owner of each parcel of property is maintained accurately. The office is also responsible for special assessment rolls, which provide equitable distribution of costs relative to property owners that will benefit from necessary infrastructure improvements. Principal residential exemption and property transfer affidavit programs, mandated by the changes brought about by Proposal A of 1994, are also administered by the office.

## Functions

### Assessing

- Inventories and lists all property within the taxing jurisdiction
- Equitably evaluates every taxable property
- Calculates a taxable value for every parcel
- Prepares an assessment roll with all taxable property listed in an orderly fashion
- Approximately 18,400 parcels of property
- 2010 State Equalized Value (SEV) of \$2.30 billion

### Real Property Assessments

- Annually inspects and reconciles existing assessment information
- Measures and lists all new properties and construction
- Maintains accurate records of all properties

### Personal Property Assessments

- Audits both random and questionable returns
- Annually inspects and canvasses for new property
- Verifies and updates existing assessment records
- Mails personal property statements and conducts data entry of returns
- Verifies information reported by taxpayers

### Board of Review & Other Tax Appeals

- Organizes and schedules Board of Review meetings for March, July and December
- Works directly with taxpayers to resolve differences
- Defends property values at the Michigan Tax Tribunal and State Tax Commission

### Assessing Information

- Assessed and Taxable Values
- Property information – lot size, year built, square footage, building dimensions and sketch, room count, etc.
- Maintains sales information including date of sale and price paid
- Maintains tax maps
- Maintains lot dimensions and legal descriptions
- Maintains applications, forms and informational brochures
- Updates Assessor's web pages

### Tax Billing and Assessment Notices

- Mails Assessment Change Notices annually at least ten days before the March Board of Review meets
- July tax billing is completed on or before July 1st each year
- December tax billing is completed on or before December 1st each year

## Department at a Glance

Funding Level Summary	2007-08 Actual	2008-09 Actual	Adjusted 2009-10 Budget	Estimated 2009-10 Budget	Adopted 2010-11 Budget	% of Change
Assessing	\$ 576,136	\$ 693,351	\$ 718,451	\$ 738,064	\$ 633,098	-14.2%
<b>Total Department</b>	<b>\$ 576,136</b>	<b>\$ 693,351</b>	<b>\$ 718,451</b>	<b>\$ 738,064</b>	<b>\$ 633,098</b>	<b>-14.2%</b>
Personal Services	\$ 495,374	\$ 648,681	\$ 666,110	\$ 688,322	\$ 572,554	-16.8%
Supplies	5,402	3,856	4,750	4,459	4,350	-2.4%
Other Services/Charges	75,360	40,814	47,591	45,283	41,194	-9.0%
Capital Outlay	-	-	-	-	15,000	0.0%
<b>Total Department</b>	<b>\$ 576,136</b>	<b>\$ 693,351</b>	<b>\$ 718,451</b>	<b>\$ 738,064</b>	<b>\$ 633,098</b>	<b>-14.2%</b>

### Personnel Summary

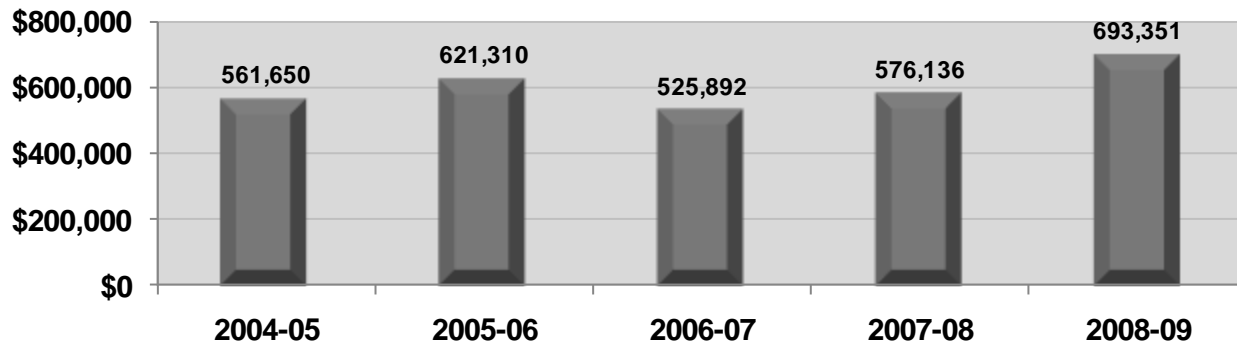
Full-Time	5	5	5	5	4
Regular Part-Time	1	1	1	1	1
<b>Total Department</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>5</b>

## Summary of Budget Changes

### Significant Notes – 2010-11 Budget Compared to 2009-10 Budget

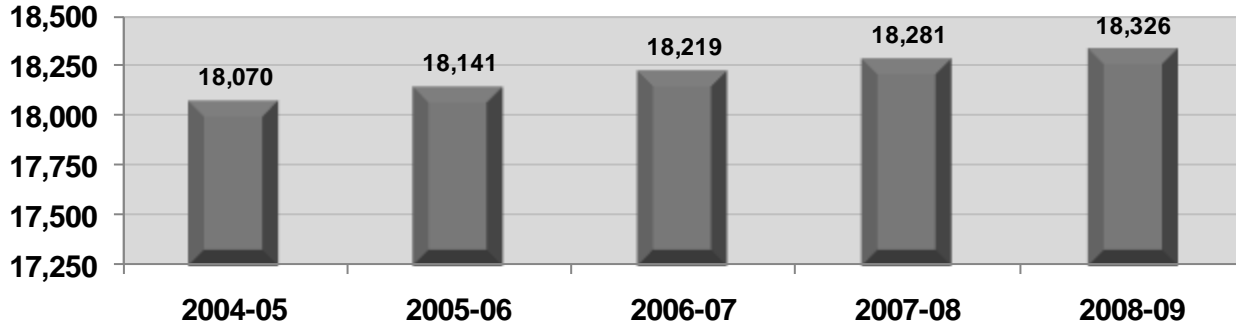
The Deputy City Assessor position was eliminated for the 2010-11 budget period.

### 5-Year Operating Budget History

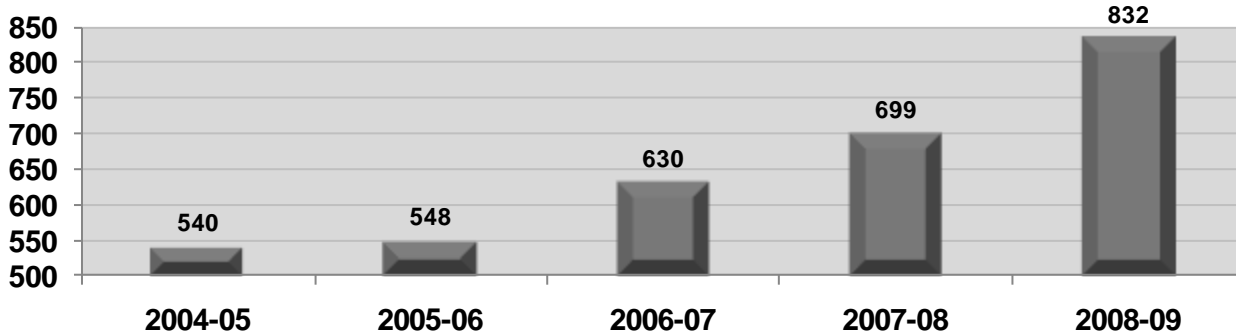


## Key Departmental Trends

### Number of Parcels in the City



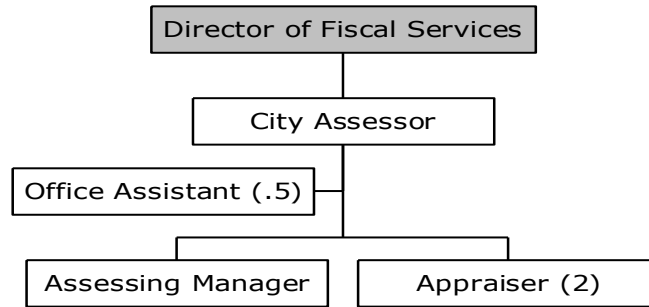
### March Board of Review Appeals



## Performance Objectives

<b>Performance Indicators (OUTPUT)</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>% Change</b>
Residential Properties Revalued	3,122	3,015	-3.4%
IFT applications Processed	8	1	-87.5%
March Board of Review Appeals Heard	699	832	19.0%
Special Assessment Rolls Prepared	1	3	200.0%
Parcels Assessed	18,281	18,326	0.2%
Property Transfer Records Processed	1,462	1,204	-17.6%
<b>Performance Indicators (EFFICIENCY)</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>% Change</b>
Sales Ratio	50%	50%	0.0%
Equalization Factor	1.00	1.00	0.0%
Budget Cost per Parcel	\$31.52	\$37.83	20.0%

**Organizational Chart**



Shaded boxes indicate a reporting structure to a department head that is funded outside of this budget.

<b>Staff Summary</b>	<b>Approved 2008-09</b>	<b>Approved 2009-10</b>	<b>Adopted 2010-11</b>
<u>Full-Time</u>			
City Assessor	1	1	1
Deputy City Assessor	1	1	0
Assessing Manager	0	0	1
Personal Property Auditor	1	1	0
Appraisers	2	2	2
<b>Total Full-Time</b>	<b>5</b>	<b>5</b>	<b>4</b>
<u>Regular Part-Time</u>			
Office Assistant	1	1	1
<b>Total Regular Part-Time</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Department Total</b>	<b>6</b>	<b>6</b>	<b>5</b>