



# Assessing Department

City of Traverse City

February 8 2019

## City Assessor

[www.traversecitymi.gov/assessor.asp](http://www.traversecitymi.gov/assessor.asp)

## Contact us:

231-922-4450

[tcassessor@traversecitymi.gov](mailto:tcassessor@traversecitymi.gov)

## Office Hours:

Monday - Friday

8:00 a.m. - 5:00 p.m.

Excluding most Federal Holidays

## City of Traverse City Tax Parcel Viewer link:

<https://tcgis.traversecitymi.gov/TaxParcelViewer/s2.html?app=apps2/Finder>

## Assessing Department staffed by:

**Polly (Watson) Cairns, City Assessor \* MMAO & Certified General Appraiser**  
**David Brown, Deputy Assessor \* MAO**  
**Erik Sandy, Senior Assessor \* MCAO**  
**Dan Tollefson, Appraiser I \* MCAO**



*Left to right – Dave, Polly, Erik, & Dan*

**The Department operates within the General Property Tax Act, as well as the guidelines as supplied by the State Tax Commission.**

City Assessing Department is entrusted with the responsibility of maintaining the City's assessment rolls for all assessable property, both real and personal, located within the City limits for Grand Traverse & Leelanau Counties.

Assessment and taxable value determinations are made in accordance with the requirements of Chapter 211 of the Michigan Compiled Laws (MCL), otherwise known as the "General Property Tax Act" (often referred to as the GPTA).

The Assessing Department is responsible for inventory of all property within the City and for valuation and maintaining property record information of all property both real property (land and buildings) and personal (tangible). Operating under the requirements of the General Property Tax Law, which was originally P.A. 206 of 1893; Statutes can be found under MCL 211.1 through MCL 211.157.

The Department is primarily responsible for performing and maintaining property assessments for the equitable distribution of property tax burden.

The Department compiles the annual assessment role on which taxes will be levied; maintaining property tax descriptions and maps, processes personal

property statements, and conducts field audits of both existing properties and new construction located within the City of Traverse City. In addition, providing the City Treasurer with taxable value on all City properties, used to produce annual tax bills, and assisting with the annual budgeting process.

- ✓ Establish legal assessment roll and annually site visit 20% property
- ✓ Review and evaluate commercial and industrial property
- ✓ Site visit and review all new construction
- ✓ Continue public education in areas such as non-consideration forms, homestead applications, property transfers and personal property tax law and enhance and increase the understanding of and compliance of the Michigan property tax system as established by State law and City Charter

Local governments receive revenue from a variety of sources including property taxes, permit fees, user charges, and voted millages, including receiving funding from the federal government in the form of grants and from state government in the form of revenue sharing and grants.

Property taxes are the largest revenue stream for local government, with approximately 60% of general fund revenue for the City of Traverse City from the collection of taxes established through the Assessment Process.

## Purpose:

Purpose is to appraise all real and personal property within the City of Traverse City as prescribed by City Charter and State Law. General Property Tax Act [MCL211.1] requires assessments annually of all real and personal property located within each township or city by a certified assessing officer. City of Traverse City requires certification by a Michigan Master Assessing Officer (MMAO – aka Level IV)

City Assessing Department is responsible for maintaining inventory of all property located within the jurisdiction of City of Traverse City. Annually establishing all assessable and taxable property at a legally mandated uniform percentage of market value each year, within 49-50%, for each class of property, as well as Special Act parcels, overall the Department manages approximately 10,000 parcels annually, exchanging combination, split, and new parcels.

Annually staff physically inspects and reviews properties for new construction, sold properties, including maintaining record card data, and updating photos, sketches, and other pertinent property information.

Our goal is to maintain and enhance the public understanding of the taxation process as well as the public dissemination of property data, property tax forms, and the values associated with each parcel. We are continually increasing the availability and ease of on-line information through the City's web site and the tax parcel viewer application.

## Process:

Sales analysis and mapping are created in order to establish area value trends. Vacant land and improved property sales are reviewed to establish area value trends. Sales are also reviewed to establish current economic condition factors (ECF's), a/k/a market adjustment modifiers, for all real property classes -

## Inflation Rate Multipliers History Implementation of Proposal A:

1995 1.026  
1996 1.028  
1997 1.028  
1998 1.027  
1999 1.016  
2000 1.019  
2001 1.032  
2002 1.032  
2003 1.015  
2004 1.023  
2005 1.023  
2006 1.033  
2007 1.037  
2008 1.023  
2009 1.044  
2010 0.997  
2011 1.017  
2012 1.027  
2013 1.024  
2014 1.016  
2015 1.016  
2016 1.003  
2017 1.009  
2018 1.021  
2019 1.024

residential, commercial, and industrial properties. Current values are generated for each parcel of property. These values are utilized as the base to generate revenue for Grand Traverse County, Leelanau County, City of Traverse City, TCAPS, TBAISD, Northwestern Michigan College, BATA, the Recreation Authority, the Library, the County Road Commission, and any other authorized millages.

Additionally, Department must meet educational requirements as prescribed by policies of the State Tax Commission, State law, and City Charter as well. Some of these include:

- Meets/exceeds annual state certification educational requirements
- Physically inspects and records all new construction
- Processing of deeds/transfers of ownerships, property transfer affidavits, principal residence exemptions/rescinds, boundary line adjustments/splits, verification of tax/legal descriptions,
- Staff Board of Review meetings
- Defend property assessment appeals

## General Property Tax Act

### General Property Tax Act [MCL211.1]

SEV represents 50% of "True Cash Value" of a property in the State of Michigan. It is called an equalized value because the assessor has prepared the value based on sales within the city, the county equalization board has made certain that each city and township have assessed the properties at an equal level, and Michigan State Tax Commission has studied and equalized all the counties within the state to ensure equity between them. End result each year is that all properties across the state have the same level of assessment regardless of location. This does not mean that all carry the same SEV, only that SEV of each property is to be at fifty percent of the usual selling price is expected to be.

Until 1994 with the passage of the property tax reform ballot proposal, SEV was the basis of tax bills. Proposal A of 1994 created a new value called the "Taxable Value" (TV) for each property, which reflects the annual "cap" on assessment increases to five percent (5%) or consumer price index-whichever is less. While SEV must continue to reflect actual market, the TV is mathematically determined by the capped value, less taxable value of any demolition, plus true cash value of any construction, omitted property, contamination remediation, or any of other changes as defined in current state laws.

### Taxable Value

Taxable value refers to a percentage of the assessment according to state-prescribed formula. For 2019 year the capped value formula is as follows:

**2019 CAPPED VALUE = (2018 Taxable Value – LOSSES) X 1.024 + ADDITIONS**

### Example –

2019 Tentative SEV \$157,500 – change attributable to area market conditions.

2018 Taxable Value \$100,000

2019 Taxable Value – CPI change (2.4%) - \$102,400 (Assuming no losses or additions)

## General Overview of Assessment Analysis

### **General Assessment Process**

The Assessing Department is responsible for discovering, listing, and assigning value to every property within the City of Traverse City. By law, the assessor is required to reassess each property annually. The department monitors all sales and analyzes the local real estate market relative to economic conditions, supply and demand factors, and other influences that affect value. Assessor files have property record card data indicating ownership and sale information as well as property characteristics. The assessor uses the characteristics of your property in connection with the analysis of the real estate market to estimate a market value, then an assessed and taxable value for your property

**Assessors use characteristics of a property in connection with the analysis of the real estate market to estimate a market value, and then market value is multiplied by 50%, which is then your assessed value.**

### **Some basic Assessors Guidelines – State Tax Commission:**

“True cash value,” as defined in Michigan Compiled Law (MCL) 211.21(1), is the “usual selling price” of the property based on an assessment-sales study. [State Tax Commission Assessment-Sales Study Guidelines](#) stipulate the general considerations for properties exhibiting a “usual selling price” stating, for example, “sales will not be excluded ... because it is alleged the buyer paid too much or perhaps was not fully informed.”

### **Measuring of Assessments**

Ratio studies in mass appraisal are regularly used to evaluate the quality and accuracy of appraisal. Ratio studies provide a set of statistics describing the distribution of the ratios (such as central tendency and spread), as well as summaries of uniformity (horizontal and vertical equity).

The basic measure in ratio studies is the ratio of the appraised value to the sale price. This procedure provides a variety of statistics to describe the set of ratios under evaluation, including the median, mean, weighted mean, interquartile range (IQR), coefficient of dispersion (COD), coefficient of variation (COV), coefficient of concentration (COC), price-related differential (PRD), and coefficient of price-related bias (PRB), among many others. Confidence intervals are available for the median, mean, weighted mean, and PRB. Normality assumption tests and plots are also included in this procedure.

Often there are natural groupings of the appraised values that are compared for equity in appraisal. Examples of such groupings are neighborhood (or market area), property type (or use), size, age, condition, quality rating, and style. Several tools are available in this procedure to evaluate horizontal equity among such groups

The most commonly used statistical measure of assessment uniformity in a ratio study is coefficient of dispersion, (COD). COD provides a measure of the variation of individual assessment ratios around the median level of assessment. The lower the rate of dispersion, assessments are more uniform and fair, to put it another way, there should be some uniformity in the assessment of all the

homes in your neighborhood, even if they don't look exactly like yours. This is a calculated variation on a citywide basis, neighborhood by neighborhood.

COD measures uniformity or lack of uniformity in statistical terms. After calculating the median, or the middle, variations from the median can be determined.

What is Median Level of Assessment? Per State Statute, assessed valuation of each property class, i.e. Residential-400, Commercial-200, or Industrial-300, must be 50.00% of the usual selling price a/k/a fair market value. Usual selling price can only be determined by a sale. All the sales for the sales period are listed, and then each sales price is divided by the Assessed Valuation (S.E.V.) to see how close they all came to 50.00%. Assessors strive for a low COD; the lower the COD, the smaller the Average Deviation; producing more accurate assessments.

### **Market Price vs. Market Value**

Most of us are aware of the differences in 'price' and 'value' in the context of following sales, in that one price does not equal true cash value. However, here we are focusing on additional differences between 'price' and 'value'. Many believe that before a sale may be used as an indicator of market value, it must meet the following criteria:

- An open market sale.
- Neither party may enter into the sale under duress.
- A reasonable time must be allowed for selling the property (i.e., exposure on the open market).
- Both buyer and seller must be reasonably knowledgeable.
- Consideration should be in cash or its equivalent.

While we agree that, these are certainly desirable characteristics for any sale. However, these are the 'presumed' or 'normative' characteristics of 'market value', not 'market price', and may be absent from a sale or 'market price'.

### **Equalization of Assessed Values**

December 31, is tax day for the following years assessments and is the date on which the assessable status of property is determined. The Equalization Department of each County is required to study the assessments for each separately equalized classification of property for each Township and City within their County. Equalization studies for real property may be conducted utilizing a Sales Study, an Appraisal Study, or a combination of the two.

The formula for the state equalized valuation multiplier is: the state equalized valuation (SEV) of the classification of real property for the Township (or City) divided by the assessed valuation of the class of real property for the Township (or City) equals the S.E.V. multiplier for that classification. The assessed valuation of one parcel of property classified residential (for example, \$20,000) multiplied by the S.E.V. multiplier for residential (for example, 1.2500) produces the new year's S.E.V. (For example, \$25,000) for that parcel for that classification. The S.E.V. is entered on the tax roll and tax bill.

It is a common misconception that the Assessor determines your tax bill. This is not accurate; several elements enter into the formula for establishing taxable

value. The Assessing Department is responsible for one of those elements. Proposal A, as passed by voters March 15, 1994, places additional limits on taxable values, used to compute property taxes. Starting in 1995, property taxes are calculated using “taxable” value. Taxable value is calculated by using the prior year’s taxable value minus losses; times the inflation rate multiplier (IRM), plus additions (i.e. new construction and/or omitted property improvements) resulting in the new year’s taxable value, formula for the current years taxable value calculation

Regardless of the procedure used, the goal remains the same: to determine an assessment to market value ratio which is then used to compute county equalization. There is no defined minimum sales data necessary, but there must be enough to provide a sufficient representative sampling of comparable sales. The results of these equalization studies are given to each assessor and to the State Tax Commission by December 31 of each year.

**Guidelines:**

“True cash value,” as defined in Michigan Compiled Law (MCL) 211.21(1), is the “usual selling price” of the property based on an assessment-sales study. State Tax Commission Assessment-Sales Study Guidelines stipulate the general considerations for properties exhibiting a “usual selling price” stating, for example, “sales will not be excluded ... because it is alleged the buyer paid too much or perhaps was not fully informed.”

Assessments for the 2018 Assessment year are based on two-year sales studies of sales within the City of Traverse City. More information may be found on at the Michigan Department of Treasury - State Tax Commission webpage: [www.michigan.gov/treasury/0,4679,7-121-1751\\_2228---,00.html](http://www.michigan.gov/treasury/0,4679,7-121-1751_2228---,00.html)

Another part of the assessment equation is the County Multipliers published each April/May each year by the State Tax Commission, which can increase/decrease a property’s value based on construction type.

**Reasons To Work With Your Assessor**

- ✓ Information and opinions. Assessors are able to provide local community information on utilities, zoning, schools, and more. And able to provide objective information about each property and area neighborhood. .
- ✓ Negotiating skills. There are many negotiating factors, including but not limited to price, financing, terms, date of possession, and inclusion or exclusion of repairs, furnishings, or equipment.
- ✓ Someone who speaks the language. If you do not know what a PRE is from a PTA, from a RPS, you can understand why it is important to work with a professional who is immersed in the industry and knows the language.
- ✓ Assistance. Assessors are able to provide requirements of law updates and filing deadlines and an estimate of taxes on a possible property purchase.
- ✓ Experience. Most people buy and sell only a few homes in a lifetime, usually with quite a few years in between each purchase. Even if you have done it before, laws and regulations change. Assessors, on the other deal with hundreds or thousands of real estate transactions over the course of their career. Having an expert is critical.

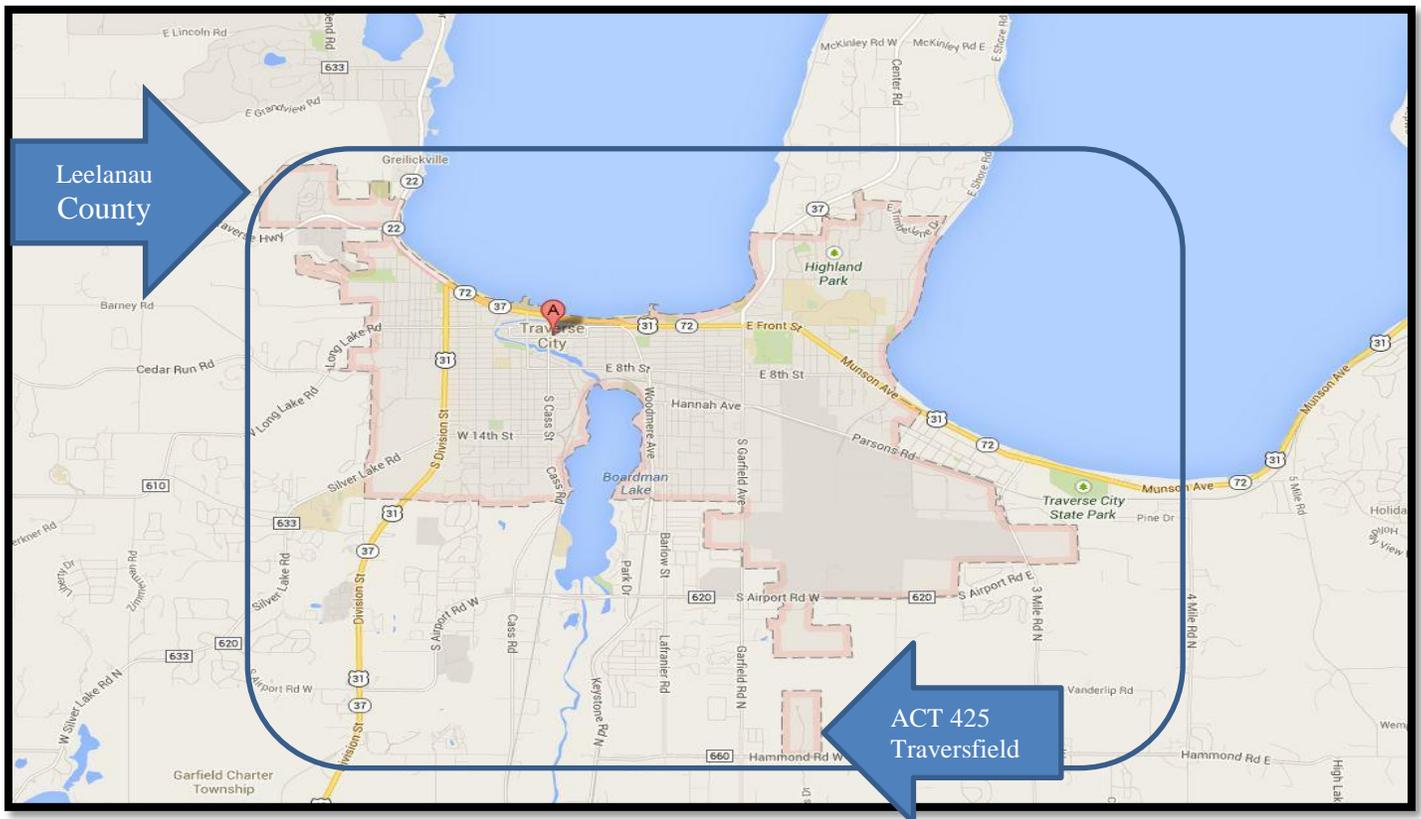
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- ✓ Assistance in navigating a complicated process. Buying or selling a home usually requires disclosure forms, inspection reports, mortgage documents, insurance policies, deeds, and multipage settlement statements. The assessor can help you review the property information to assist and possibly avoid delays or costly mistakes.
  - ✓ Objective voice. A home often symbolizes family, rest, and security — it is not just four walls and a roof. Because of this, home buying and selling can be an emotional undertaking. For many people, a home purchase is the biggest purchase they will ever make. Having a concerned, but objective, third party can help you stay focused on both the emotional and financial issues most important to you.

## City of Traverse City

City Assessing Department is staffed with four (4) full time employees, managing over 11,000 parcels. City of Traverse City encompasses two taxing jurisdictions, the majority being within Grand Traverse County and a small portion in Leelanau County. The Department is primarily responsible for performing and maintaining property assessments for the equitable distribution of property tax burden under current Michigan General Property Tax Laws.

City of Traverse City is located within two Counties. Grand Traverse County and a portion that was annexed in 1989 from Leelanau County, being approximately 241 acres, including approximately 21.08 acres located in Garfield Township along West Front Street, and Act 425 parcels located within Traversfield Industrial Park, in Garfield Township.

City Assessing Department is entrusted with the responsibility of maintaining all the City's assessment rolls for all assessable property, both real and personal, located within the City limits for Grand Traverse & Leelanau Counties.



*[Act No. 425 enables two local units of government to conditionally transfer property for the purpose of economic development. This agreement term is for 50 years from date of contract, July 1, 1990. Per this agreement, the City annually pays the Township a payment in lieu of tax; intended to compensate the Township for annual real and personal property tax revenues list by the property transfer. The PILOT is to be equal to the townships general operating millage as reported by, the Township to the City annually, while never being higher than 5 mills, along with additional conditions. This agreement will be reviewed by the City and Township prior to expiration regarding an extension or end to the contract.]*

We are in the final stages of the completion of the 2019 roll when this presentation is made – this year has proven to be more challenging than most, along with experiencing the 5 year review cycle for AMAR (Audit of Minimum Assessing Requirements) the State Tax Commission has changed the process for how assessors process property valuations with the BS&A software. For the 2019 roll we have implemented the MMSVP Migration Information for Equalizer Assessing System.

City Assessing Department underwent an AMAR (Audit of Minimum Assessing Requirements) review this year, on behalf of State Tax Commission, and meeting 100% of the requirements.

The implementation of the MMSVP migration for our BS&A Assessing software to update Cost Tables and Web Services was mandated by the State Tax Commission that all assessing vendors in the state use MMSVP software tool when integrating with latest 2014 cost manual developed by Marshall & Swift. The 2014 cost manual and the MMSVP tool are required for all assessors for the 2019 assessment year (as well as future years).

MMSVP (formerly called MVP) is a software program created and maintained by Core Logic's subsidiary company, Marshall & Swift. Marshall & Swift is the leading provider of building cost data throughout the USA. MMSVP is an acronym for Michigan Marshall & Swift Valuation Platform. MMSVP is designed to be integrated into CAMA (Computer Automated Mass Appraisal) systems like BSA's Equalizer Assessing System.

MMSVP software tool is now in charge of calculating the value of a building. BSA's Assessing system collects and stores the various building characteristics for residential, agricultural, and commercial properties. BSA's Equalizer System then passes the building characteristics to Marshall & Swift MMSVP software tool so it can calculate the value of the building.

*MMSVP is an acronym for Michigan Marshall & Swift Valuation Platform. MMSVP is designed to be integrated into CAMA (Computer Automated Mass Appraisal) systems like BSA's Equalizer Assessing System.*

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What does MMSVP do? - MMSVP software tool is now in charge of calculating the value of a building. BSA's Assessing system collects and stores the various building characteristics for residential, agricultural, and commercial properties. BSA's Equalizer System then passes the building characteristics on to the Marshall & Swift MMSVP software tool so it can calculate the value of the building. In most cases, BS&A is no longer in charge of the calculation process.

How is this different from previous cost manual upgrades? In the past, BSA was completely in charge of calculating the values for all buildings. We typed/scanned in the rates from the residential, agricultural, and commercial cost manuals. We then used those rates to calculate each of the building values using our software.

With the latest cost manual and the use of MMSVP, we now collect each of the building characteristics and provide those characteristics to the MMSVP software tool. It then provides the value of each of the buildings back to BSA and we display the information through our interface and various reports.

Why did you make this change? **State Tax Commission has mandated that all assessing vendors in the state of Michigan use the MMSVP software tool when integrating with the latest 2014 cost manual developed by Marshall & Swift. The 2014 cost manual and the MMSVP tool are required for all assessors for the 2019 assessment year (as well as future years).**

Issues – this tool stores both national pricing data and local pricing data in an SQL database for later interrogation and retrieval. With prior cost manuals, only Michigan specific pricing data in a tightly packed area of memory that allowed for very fast retrieval.

In addition, implementation of this new costing software, created additional property review. Parcel by parcel had to be reviewed to assure proper calculation and implementation of land and ECF data. In a normal assessment cycle land values are reviewed and updated then ECF's are updated to bring neighborhoods in line with current market trends. This is performed early in the year so when field inspections are performed for new construction the new and additions are treated appropriately with the current ECF. With the implementation of MMSVP process, we have had to re-review ECF's and make updated changes for the changes in the costing.

With this new process, the retrieval performance of the MMSVP tool is slower than the prior method.

**2019 Tentative Ad Valorem Property Values: These values are tentative and subject to change.**

**City of Traverse City – Grand Traverse County – Pre March Board of Review**

<b>2019 VALUES</b>	<b>Assessed</b>	<b>Taxable</b>	<b>Parcel Count</b>
201 Commercial	437,972,700	352,599,385	1,058
301 Industrial	32,471,600	30,240,644	45
401 Residential	835,850,900	616,291,546	6,098
251 Commercial Personal	38,150,900	41,074,500	1,697
351 Industrial Personal	26,149,200	28,246,400	43
551 Utility Personal	4,281,100	4,281,100	4
Tax Exempt			382
	<b>1,374,876,400</b>	<b>1,072,733,575</b>	<b>9,327</b>

**City of Traverse City – Leelanau Traverse County**

<b>2019 VALUES</b>	<b>Assessed</b>	<b>Taxable</b>	<b>Parcel Count</b>
201 Commercial	10,393,800	9,226,061	23
No 301 Industrial class			
401 Residential	34,797,400	29,317,974	322
251 Commercial Personal	621,100	621,100	28
No 301 Industrial Personal class			
551 Utility Personal	220,800	220,800	2
Tax Exempt			30
	<b>46,033,100</b>	<b>39,385,935</b>	<b>405</b>

**Previous Years Ad Valorem Property Values:**

**2018 GRAND TRAVERSE COUNTY - ALL AD VALOREM PROPERTY**

TOWNSHIPS & CITY	Parcel Count 2017	Parcel Count 2018	Parcel Count % Change	CEV 2017	CEV 2018	County Equalized % Change	TAXABLE 2017	TAXABLE 2018	Taxable % Change
Acme	3,483	3,483	0.00%	\$405,047,600	\$410,212,800	1.28%	\$331,302,712	\$344,194,667	3.89%
Blair	4,598	4,634	0.78%	\$323,377,950	\$339,784,300	5.07%	\$265,875,290	\$282,860,283	6.39%
East Bay	8,226	8,158	-0.83%	\$661,622,400	\$693,918,400	4.88%	\$541,699,402	\$567,969,301	4.85%
Fife Lake	1,301	1,297	-0.31%	\$70,688,200	\$71,037,000	0.49%	\$52,291,829	\$54,223,538	3.69%
Garfield	8,095	8,130	0.43%	\$1,022,599,100	\$1,061,119,400	3.77%	\$866,712,296	\$903,500,416	4.24%
Grant	1,099	1,095	-0.36%	\$73,774,251	\$76,112,400	3.17%	\$53,058,162	\$55,488,817	4.58%
Green Lake	4,015	4,032	0.42%	\$332,663,100	\$343,142,700	3.15%	\$275,352,377	\$286,961,218	4.22%
Long Lake	5,014	5,048	0.68%	\$596,824,500	\$627,336,200	5.11%	\$479,931,652	\$505,964,089	5.42%
Mayfield	1,094	1,111	1.55%	\$75,151,100	\$77,028,772	2.50%	\$57,103,647	\$59,481,457	4.16%
Paradise	2,580	2,582	0.08%	\$150,857,500	\$157,475,500	4.39%	\$123,919,343	\$129,856,563	4.79%
Peninsula	4,216	4,230	0.33%	\$894,743,800	\$923,545,600	3.22%	\$674,055,682	\$702,028,945	4.15%
Union	436	448	2.75%	\$28,547,100	\$29,288,400	2.60%	\$24,332,755	\$25,449,481	4.59%
Whitewater	2,011	2,003	-0.40%	\$255,020,300	\$264,785,100	3.83%	\$194,509,181	\$202,853,018	4.29%
Traverse City	8,781	8,881	1.14%	\$1,186,260,675	\$1,249,892,256	5.36%	\$928,294,158	\$985,966,549	6.21%
<b>TOTALS</b>	<b>54,949</b>	<b>55,132</b>	<b>0.33%</b>	<b>\$6,077,177,576</b>	<b>\$6,324,678,828</b>	<b>4.07%</b>	<b>\$4,868,438,486</b>	<b>\$5,106,798,342</b>	<b>4.896%</b>

<b>2018 LEELANAU COUNTY PERCENT CHANGE - 2017 TO 2018 BY LOCAL UNIT</b>									
TOWNSHIPS AND CITIES	Parcel Count 2017	Parcel Count 2018	%CHANGE	C.E.V. 2017	C.E.V. 2018	%CHANGE	TAXABLE 2017	TAXABLE 2018	%CHANGE
BINGHAM	2,142	2,156	0.65%	273,115,200	279,954,900	2.50%	199,064,773	208,804,118	4.89%
CENTERVILLE	1,400	1,412	0.86%	148,519,100	147,326,700	-0.80%	99,565,803	103,941,659	4.39%
CLEVELAND	1,438	1,448	0.70%	159,120,700	157,369,500	-1.10%	108,074,106	111,752,327	3.40%
ELMWOOD	3,419	3,410	-0.26%	373,363,100	387,891,800	3.89%	305,894,156	319,959,617	4.60%
EMPIRE	2,208	2,241	1.49%	254,008,600	266,529,200	4.93%	187,801,163	195,026,697	3.85%
GLEN ARBOR	2,622	2,641	0.72%	623,158,200	623,728,213	0.09%	434,515,024	450,293,937	3.63%
KASSON	1,412	1,408	-0.28%	130,162,000	136,463,500	4.84%	98,664,778	102,846,393	4.24%
LEELANAU	3,497	3,553	1.60%	529,907,920	555,496,775	4.83%	405,289,782	420,372,822	3.72%
LELAND	2,784	2,785	0.04%	642,364,900	651,587,000	1.44%	438,290,395	463,561,904	5.77%
SOLON	1,348	1,354	0.45%	122,324,828	123,320,700	0.81%	94,121,640	97,625,022	3.72%
SUTTONS BAY	2,824	2,819	-0.18%	291,810,240	301,328,760	3.26%	234,023,557	243,774,873	4.17%
TRAVERSE CITY	355	365	2.82%	40,932,700	42,538,100	3.92%	33,663,725	35,719,751	6.11%
<b>TOTALS</b>	<b>25,449</b>	<b>25,592</b>	<b>0.56%</b>	<b>\$3,588,787,488</b>	<b>\$3,673,535,148</b>	<b>2.36%</b>	<b>\$2,638,968,902</b>	<b>\$2,753,679,120</b>	<b>4.35%</b>

## STATE TAX COMMISSION (STC)

### 2018 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR – Assessor related duties

- December 31, 2017 Tax Day for 2018 assessments and 2018 property taxes. MCL 211.2
- Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify with assessor that the property still meets requirements for conditional rescission through a 2<sup>nd</sup> and 3<sup>rd</sup> year annual verification of a Conditional Rescission PRE (form 4640) (on or before December 31). MCL 211.7cc(5)
- January 10, 2018 Except as otherwise provided in section 9m, 9n, or 9o, Assessors and/or Supervisors are required to annually send a personal property statement to any taxpayer they believe has personal property in their possession in their local unit. Form 632 - Personal Property Statements must be sent or delivered no later than January 10 each year.
- February 20, 2018 Deadline for taxpayer filing of personal property statement with assessor. Form 5278 must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each personal property parcel for which the Eligible Manufacturing Personal Property exemption is being claimed. Deadline to file the statement to claim the exemption for Eligible Personal Property – Form 5076.
- February 2018 Per MCL 211.24c - Notice of increase in tentative state equalized valuation or tentative taxable value must be mailed not less than 14 days before meeting of board of review.
- March 12, 2018 March BOR, (MBOR), must meet on 2nd Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. BOR must meet one additional day during this week and shall hold at least 3 hours of its required sessions during the week of the 2nd Monday in March after 6 p.m. MCL 211.30. Note: Governing body of a city or township may authorize an alternative starting date for the second meeting of the March Board of Review, which can be either the Tuesday or the Wednesday following the second Monday in March. MCL211.30(2).
- March 30, 2018 Assessors are required to annually provide a copy of Form 5278 and Form 5277 (rescission affidavit) (aka EMPP) and other parcel information required by the Department of Treasury in a form and manner required by the Department of Treasury no later than April 1 of each year. (MCL 211.9m and 9n)
- April 2, 2018 On or before the first Monday in April, the BOR must complete their review of protests of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a
- April 4, 2018 Assessor shall deliver the completed assessment roll, with BOR certification, to the county equalization director not later than the tenth day after adjournment of the BOR or the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(7) An assessor shall file STC form L-4021 with County Equalization Department, and STC form L-4022 (signed by assessor) with County Equalization Department and STC, immediately following adjournment of MBOR. (STC Administrative Rule: R 209.26(6a), (6b)). Form L-4022 must be signed by assessor of record. Form 4626 Assessing Officers Report of Taxable Values as of State Equalization due to County.
- May 1, 2018 Deadline for filing a Principal Residence Exemption (PRE) Active Duty Military Affidavit to allow military personnel to retain a PRE for up to three years if they rent or lease their principal residence while away on active duty. MCL 211.7dd

- May 7, 2018 Deadline for assessor to file tabulation of Taxable Valuations for each classification of property with the county equalization director on STC form L-4025 to be used in “Headlee” calculations. MCL 211.34d(2). (first Monday in May)
- June 1, 2018 Deadline for filing Principal Residence Exemption Affidavits (form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2) Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640) for the summer tax levy. MCL 211.7cc(5) Deadline for filing for Foreclosure Entity Conditional Rescission of a PRE (Form 4983) to qualify for the summer tax levy. MCL 211.7cc(5)
- June 1, 2018 Requests are due from a Brownfield Redevelopment Authority, Tax Increment Finance Authority, Local Development Financing Authority or Downtown Development Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 1). Form 4650; P.A. 154-157 of 2008. This form has been filed on behalf of the DDA for each year of the requirement.
- June 4, 2018 Deadline for notifying protesting taxpayers in writing of Board of Review Action (by the first Monday in June). MCL 211.30(4). City Assessing Department sends out notification generally within two weeks from close of March Board of Review.
- June 5, 2018 Deadline for Assessors to report current year taxable value of commercial personal property and industrial personal property to County Equalization Director (each June 5). MCL 123.1353(3) Deadline for Assessors to file Personal Property 2018 Taxable Value for Expired Tax Exemptions – Form 5403 with County Equalization Director and Department of Treasury, DOT, (each June 5). MCL 123.1353(6) Deadline for Assessors to file Personal Property 2018 Taxable Value for Expired/Expiring Renaissance Zone Tax Exemptions – Form 5429 with County Equalization and Department of Treasury (each June 5). MCL 123.1353(6)
- June 15, 2018 Deadline for assessor’s report to STC on the status of each Neighborhood “homestead” exemption granted under the Neighborhood Enterprise Zone Act. MCL 207.786(2).
- Deadline for Tax Increment Finance (TIF) Authorities to file TIF loss reimbursement claims – Form 5176, Form 5176BR, or Form 5176ICV. MCL 123.1356a(3)
- June 29, 2018 Township supervisor shall prepare and furnish the summer tax roll before June 30 to the township treasurer with supervisor’s collection warrant attached if summer school taxes are to be collected. MCL 380.1612(1). City Assessing Department prepares both summer and winter tax rolls for the City Treasurer.
- July 17, 2018 July BOR (JBOR) may be convened to correct a qualified error (Tuesday after 3rd Monday in July). MCL 211.53b. Governing body of the city or township may authorize, by adoption of an ordinance or resolution, 1 or more of the following alternative meeting dates for purposes of this section. An alternative meeting date during the week of 3rd Monday in July. MCL 211.53b(9)(b) An owner who owned and occupied a principal residence on May 1 for taxes levied before January 1, 2013, for which the exemption was not on the tax roll may file an appeal with JBOR in the year for which the exemption was claimed or the immediately succeeding 3 years. For taxes levied after December 31, 2012, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the JBOR in the year for which the exemption was claimed or the immediately succeeding 3 years. MCL 211.7cc(19).
- July BOR may hear appeals for current year only for poverty exemptions, but not poverty exemptions denied by March Board of Review. MCL 211.7u, STC Bulletin No. 6 of 2017.

- July 31, 2018 Industrial Facilities Exemption Treasurer's Report (Form 170) must be filed with the Property Services Division on or before July 31 of the tax year involved.
- October 15, 2018 Assessor reports status of real and personal Industrial Facility Tax property to STC. MCL 207.567(2) Governmental units report to STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666 Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854 Assessor's annual report of the determination made under MCL 207.783(1) to each taxing unit that levies taxes upon property in local governmental unit in which a new facility or rehabilitated facility is located and to each holder of the Neighborhood Enterprise Zone certificate. MCL 207.783(2)
- November 1, 2018 Deadline for filing Principal Residence Exemption Affidavits (PRE) (form 2368) for exemption from 18-mill school operating tax to qualify for a PRE for winter tax levy. MCL 211.7cc(2) Deadline for filing initial request (first year) of a Conditional Rescission of PRE (form 4640) for winter tax levy. MCL 211.7cc(5) Deadline for filing for Foreclosure Entity Conditional Rescission of a PRE to qualify for winter tax levy. MCL 211.7cc (5)
- November 15, 2018 Form 600/L-4016, Supplemental Special Assessment Report due to the STC.
- December 11, 2018 Special Board of Review (DBOR) meeting may be convened by assessing officer to correct qualified errors (Tuesday after 2<sup>nd</sup> Monday in Dec.). MCL 211.53b. Governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for purposes of this section: An alternative meeting date during the week of the 2<sup>nd</sup> Monday in Dec.MCL 211.53b(7)
- An owner who owned and occupied a principal residence on May 1 for taxes levied before January 1, 2012, for which exemption was not on the tax roll may file an appeal with DBOR in the year for which the exemption was claimed or the immediately succeeding 3 years. For taxes levied after December 31, 2011, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the DBOR in the year for which the exemption was claimed or the immediately succeeding 3 years. MCL 211.7cc(19)
- December Board of Review hears appeals for current year poverty exemptions only, but not poverty exemptions denied by MBOR. MCL 211.7u, STC Bulletin No. 6 of 2017.
- December 31, 2018 Tax Day for 2019 property taxes. MCL 211.2(2)
- Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640). MCL 211.7cc(5)
- Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. (MCL 211.7cc (5)
- A rescission affidavit (form 5277) shall be filed with assessor of the Township or City in which personal property is located, no later than December 31 of the year in which the exempted property is no longer eligible for the Eligible Manufacturing Personal Property exemption.

## City Assessing Department Staff – summary profiles

### **Polly Watson Cairns \* Michigan Master Assessing Officer (aka MMAO - Level IV)**

**City Assessor** - (Additional Assessment certification -Certified Personal Property Examiner)

**Certified Personal Property Examiner & Certified General Real Estate Appraiser**

*City Deputy Assessor, summer 2009, and became City Assessor September 2012. Experience includes eleven (11) years with Grand Traverse County Equalization Department. 2015-2016-Antrim County Interim Equalization Director; township assessing since 2007; Assessor of Record Glen Arbor Township – 2007- current. Certified General Appraiser, State of Michigan 1993-current & State of Florida 1986-2004, including Brokers license. Certified instructor with the State Tax Commission and MAA (Michigan Assessors Association), and others, career experience began with the appraisal industry including family business background in real estate development and management.*

### **Dave J. Brown \* Michigan Advanced Assessing Officer (aka MAAO - Level III)**

**Deputy Assessor** - (Additional Assessment certification -Certified Personal Property Examiner)

*Began April 2013, as City Deputy Assessor. Previous experience: Emmet County Equalization in September of 2006 as field staff appraiser. During my time with Emmet County, I was able to obtain my level 3 Certification. (Michigan Advance Assessor) Within 4 years, I moved up to the senior Appraiser position .Prior to going to work for Emmet County I was a licensed Builder owning my own building company for around 10 years, my building experience has played a big part in helping with setting values for assessments.*

### **Erik Sandy \* Michigan Certified Assessing Officer (aka MCAO – Level II)**

**Senior Appraiser** - (Additional Assessment certification -Certified Personal Property Examiner)

*Began May 2013, as Senior City Appraiser. Previous experience: started assessing career in January of 2005 working for Newaygo County and the county's Equalization Department as Deputy Director until May of 2013 at which time became the Senior Assessor in for the City of Traverse City. In addition, performed fieldwork/reappraisal work for a number of assessors along with a stint co-assessing a township.*

### **Dan Tollefson \* Michigan Certified Assessing Officer (aka MCAO – Level II)**

**Property Appraiser I** - (Additional Assessment certification -Certified Personal Property Examiner)

*Began April 2013, as City Assessment Clerk; 2018 position change from Assessment Clerk to Appraiser. Passed MCAO (aka Level II Assessor) program, May 2015. Graduated Northwestern Michigan College 2005; Associates in Business Administration. Served in U.S. Army from 2007-2011, field of military intelligence, with 16 months in Afghanistan performing drone operations of military service, and shortly thereafter moved back to Michigan.*