Muskegon County
Board of Commissioners
Hall of Justice, 990 Terrace, 4th Floor
Muskegon, MI 49442

Susie Hughes, Chairman
Marcia Hovey-Wright
Zach Lahring
Kenneth Mahoney
Charles Nash

Gary Foster, Vice Chair
Robert Scolnik
I. John Snider II
Rillastine R. Wilkins

Board Minutes may be found on the web at http://co.muskegon.mi.us/clerk

Full Board Meeting
Tuesday, February 26, 2019
3:31 p.m.

Chairman Susie Hughes, Presiding

The Full Board Meeting of the Board of Commissioners was called to order by Chairman Susie Hughes. The Invocation was given by Pastor Scott Church of Trinity Baptist Church, 4381 S. Sheridan Drive, Muskegon. The Pledge of Allegiance was led by Commissioner Scolnik and recited in unison.

Roll Call
Present: Gary Foster, Marcia Hovey-Wright, Susie Hughes, Zach Lahring, Kenneth Mahoney, Charles Nash, Robert Scolnik, Rillastine R. Wilkins

Excused: I. John Snider II

Also Present: Mark E. Eisenbarth, Administrator
Nancy A. Waters, County Clerk
Lisa Chalko, Administrative Coordinator
Doug Hughes, Corporate Counsel

2019-82 APPROVAL OF THE AGENDA

Moved by Commissioner Mahoney, seconded by Commissioner Nash, to approve the agenda.

Voice vote Motion Carried

2019-83 POSTPONE APPROVAL OF THE REGULAR SESSION BOARD MINUTES OF FEBRUARY 12, 2019 UNTIL MARCH 12, 2019

Moved by Commissioner Mahoney, seconded by Commissioner Nash, to postpone approval of the Regular Session Board Minutes of February 12, 2019 until March 12, 2019.

Voice vote Motion Carried

2019-84 APPROVE THE CLOSED SESSION MINUTES OF FEBRUARY 12, 2019

Moved by Commissioner Mahoney, seconded by Vice Chair Foster, to approve the Closed Session Minutes of February 12, 2019.

Voice vote Motion Carried
PUBLIC COMMENT (on an agenda item)

There was no public comment on an agenda item.

PRESENTATIONS

A. Muskegon County Sheriff’s Department Staff Recognition

Sheriff Poulin, Lt. Herremans and Lt. Burns recognized eight staff members (one retired) for their work and commitment to professionalism.

Sheriff’s Office Service Awards – 2019

- Deputy Jamal Lane, Life Saving Award
- Deputy Brandon Tenhove, Life Saving Award
- Deputy Micah Mosher, Life Saving Award
- Deputy Chris Riddle, Life Saving Award
- Sgt. Lisa Freres, Meritorious Service Award
- Det. Chad Petersen, Meritorious Service Award
- Det. Matt Schultz, Meritorious Service Award
- Capt. (Ret.) James Christiansen, Meritorious Service Award
- Det. Matt Schultz, Distinguished Service Award

B. Equalization Update

Donna VanderVries, Equalization Director, presented the 2019 Muskegon County Equalization and Assessing Report. (See attached)
COMMITTEE/BOARD REPORTS

2019-85

AUTHORIZE TRANSFER OF THE REMAINING FUNDS AVAILABLE TO THE PARKS DEPARTMENT THROUGH THE 2015 CAPITAL IMPROVEMENT BOND PROCEEDS (4010-9015) TO THREE PROJECTS EXPECTED TO BE COMPLETED IN FY19: A NEW GARAGE AT PATTERSON PARK ($15,000), FIBER OPTIC CABLING FOR BLUE LAKE PARK CAMPGROUND ($7,050) AND A PORTION OF THE TOTAL COST FOR A MAINTENANCE BUILDING AT PIONEER PARK ($33,975), FOR A TOTAL OF $56,025 IN EXPENDITURES AND AMEND THE BUDGET ACCORDINGLY

CD/SP19/02-01

The Community Development/Strategic Planning Committee recommends, moved by Commissioner Nash, seconded by Commissioner Mahoney, to authorize transfer of the remaining funds available to the Parks Department through the 2015 Capital Improvement Bond proceeds (4010-9015) to three projects expected to be completed in FY19: a new garage at Patterson Park ($15,000), fiber optic cabling for Blue Lake Park Campground ($7,050) and a portion of the total cost for a maintenance building at Pioneer Park ($33,975), for a total of $56,025 in expenditures and amend the budget accordingly.

Roll Call:

Yes: Gary Foster, Marcia Hovey-Wright, Zach Lahring, Kenneth Mahoney, Charles Nash, Bob Scolnik, Rillastine Wilkins, Susie Hughes

No: None

Excused: I. John Snider, II  Motion Carried

2019-86

APPROVE THE SALARY RANGE ADJUSTMENT FOR THE SEASONAL PARK RANGER/Dock Security Classification FROM TS-00105 ($10.50-$11.00/HR) TO TS-00305 ($11.00-$11.50/HR) AND FOR THE SEASONAL CREW LEADER CLASSIFICATION FROM TS-00325 ($12.50-$13.00/HR) TO TS-00330 ($12.75-$13.25/HR) AND AMEND THE BUDGET ACCORDINGLY

CD/SP19/02-02

The Community Development/Strategic Planning Committee recommends, moved by Commissioner Nash, seconded by Commissioner Mahoney, to approve the salary range adjustment for the Seasonal Park Ranger/Dock Security classification from TS-00105 ($10.50-$11.00/hr) to TS-00305 ($11.00-$11.50/hr) and for the Seasonal Crew Leader classification from TS-00325 ($12.50-$13.00/hr) to TS-00330 ($12.75-$13.25/hr) and amend the budget accordingly.

Roll Call:

Yes: Gary Foster, Marcia Hovey-Wright, Zach Lahring, Kenneth Mahoney, Charles Nash, Bob Scolnik, Rillastine Wilkins, Susie Hughes

No: None

Excused: I. John Snider, II  Motion Carried
2019-87 **AUTHORIZE THE MUSKEGON AREA TRANSIT SYSTEM TO CONDUCT A SMALL PURCHASE SOLICITATION FOR A FOUR YEAR PERIOD OF CNG STATION PREVENTIVE AND ON-CALL MAINTENANCE SERVICES AND PARTS**

TR19/02-07
The Transportation Committee recommends, moved by Commissioner Wilkins, seconded by Vice Chair Foster, to authorize the Muskegon Area Transit System to conduct a small purchase solicitation for a four year period of CNG station preventive and on-call maintenance services and parts.

Roll Call:

Yes: Gary Foster, Marcia Hovey-Wright, Zach Lahring, Kenneth Mahoney, Charles Nash, Bob Scolnik, Rillastine Wilkins, Susie Hughes

No: None

Excused: I. John Snider, II

**Motion Carried**

2019-88 **APPROVE THE MUSKEGON AREA TRANSIT SYSTEM’S FY2020 APPLICATION TO THE STATE OF MICHIGAN FOR OPERATING AND CAPITAL ASSISTANCE, TO AUTHORIZE THE RESOLUTION OF INTENT TO APPLY FOR FINANCIAL ASSISTANCE, TO NAME THE COUNTY ADMINISTRATOR AS THE TRANSPORTATION COORDINATOR, AND TO PUBLISH THE PUBLIC NOTICE**

TR19/02-08
The Transportation Committee recommends, moved by Commissioner Wilkins, seconded by Vice Chair Foster, to approve the Muskegon Area Transit System's FY2020 application to the State of Michigan for operating and capital assistance, to authorize the Resolution of Intent to apply for financial assistance, to name the County Administrator as the Transportation Coordinator, and to publish the public notice.

Roll Call:

Yes: Gary Foster, Marcia Hovey-Wright, Zach Lahring, Kenneth Mahoney, Charles Nash, Bob Scolnik, Rillastine Wilkins, Susie Hughes

No: None

Excused: I. John Snider, II

**Motion Carried**
2019-89 APPROVE THE REVISIONS TO THE McMURRAY FACILITY USE POLICY 2003-431, EFFECTIVE FEBRUARY 26, 2019

TR19/02-09
The Transportation Committee recommends, moved by Commissioner Wilkins, seconded by Vice Chair Foster, to approve the revisions to the McMurray Facility Use Policy 2003-431, effective February 26, 2019.

Roll Call:
Yes: Gary Foster, Marcia Hovey-Wright, Zach Lahring, Kenneth Mahoney, Charles Nash, Bob Scolnik, Rillastine Wilkins, Susie Hughes
No: None
Excused: I. John Snider, II

Motion Carried

2019-90 APPROVE THE AIRPORT’S REQUEST TO ISSUE A REQUEST FOR PROPOSALS TO PROCURE A REPLACEMENT PARKING ACCESS AND REVENUE CONTROL SYSTEM (PARCS) INCLUDING HARDWARE AND SOFTWARE FOR THE TERMINAL PARKING LOTS

TR19/02-10
The Transportation Committee recommends, moved by Commissioner Wilkins, seconded by Vice Chair Foster, to approve the Airport’s request to issue a Request for Proposals to procure a replacement Parking Access and Revenue Control System (PARCS) including hardware and software for the Terminal Parking Lots.

Roll Call:
Yes: Gary Foster, Marcia Hovey-Wright, Zach Lahring, Kenneth Mahoney, Charles Nash, Bob Scolnik, Rillastine Wilkins, Susie Hughes
No: None
Excused: I. John Snider, II

Motion Carried
APPROVE AMENDMENT NO. 2 TO FEDERAL GRANT NO. 3-26-0071-041-2017 IN THE AMOUNT OF $10,106 FOR ADDITIONAL DESIGN PHASE TASKS FOR THE RUNWAY 6-24 PAVEMENT AND LIGHTING REHABILITATION PROJECT, AND FURTHER AUTHORIZING THE CHAIR TO EXECUTE, UPON RECEIPT, THE MATCHING STATE GRANT OFFER, AND FURTHER AUTHORIZE THE CLERK TO EXECUTE ANY NECESSARY RESOLUTIONS FOR SAID GRANT OFFERS

TR19/02-11
The Transportation Committee recommends, moved by Commissioner Wilkins, seconded by Vice Chair Foster, to approve Amendment No. 2 to Federal Grant No. 3-26-0071-041-2017 in the amount of $10,106 for additional design phase tasks for the Runway 6-24 Pavement and Lighting Rehabilitation Project, and further authorizing the Chair to execute, upon receipt, the matching State Grant Offer, and further authorize the Clerk to execute any necessary resolutions for said Grant Offers.

Roll Call:
Yes: Gary Foster, Marcia Hovey-Wright, Zach Lahring, Kenneth Mahoney, Charles Nash, Bob Scolnik, Rillastine Wilkins, Susie Hughes
No: None
Excused: I. John Snider, II

Motion Carried


TR19/02-12
The Transportation Committee recommends, moved by Commissioner Wilkins, seconded by Vice Chair Foster, to approve the Fiscal Year 2019 – 2023 Airport Capital Improvement Program proposed project list developed in coordination between the Airport, MDOT Aeronautics and the Federal Aviation Administration.

Roll Call:
Yes: Gary Foster, Marcia Hovey-Wright, Zach Lahring, Kenneth Mahoney, Charles Nash, Bob Scolnik, Rillastine Wilkins, Susie Hughes
No: None
Excused: I. John Snider, II

Motion Carried
2019-93  **APPROVE PAYMENT OF THE ACCOUNTS PAYABLE OF $3,125,150.21, COVERING THE PERIOD OF JANUARY 25, 2019 THROUGH FEBRUARY 7, 2019 FOR CHECKS AS PRESENTED BY THE COUNTY CLERK**

WM19/02-17
The Ways and Means Committee recommends, moved by Commissioner Scolnik, seconded by Vice Chair Foster, to approve payment of the accounts payable of $3,125,150.21, covering the period of January 25, 2019 through February 7, 2019 for checks as presented by the County Clerk.

Roll Call:

Yes: Gary Foster, Marcia Hovey-Wright, Zach Lahring, Kenneth Mahoney, Charles Nash, Bob Scolnik, Rillastine Wilkins, Susie Hughes

No: None

Excused: I. John Snider, II  **Motion Carried**

2019-94  **EXTEND THE THREE CLEANING CONTRACTS WITH RELIANT BY 90 DAYS AND AUTHORIZE THE CHAIR AND CLERK TO SIGN THE AMENDMENTS**

WM19/02-18
The Ways and Means Committee recommends, moved by Commissioner Scolnik, seconded by Vice Chair Foster, to extend the three cleaning contracts with Reliant by 90 days and authorize the Chair and Clerk to sign the amendments.

Roll Call:

Yes: Gary Foster, Marcia Hovey-Wright, Zach Lahring, Kenneth Mahoney, Charles Nash, Bob Scolnik, Rillastine Wilkins, Susie Hughes

No: None

Excused: I. John Snider, II  **Motion Carried**
2019-95  **AUTHORIZE SALE OF PROPERTY BETWEEN MUSKEGON COUNTY AND BLUE PHOTON REAL ESTATE HOLDINGS LLC, CONTINGENT ON CORPORATE COUNSEL APPROVAL, FOR PARCELS LOCATED AT 700 E. PORTER RD AND 740 E. PORTER RD, FOR A SALE PRICE OF $75,960 WITH THE PROCEEDS FROM THE SALE BEING DEPOSITED IN THE AIRPORT FUND, AND FOR THE BOARD CHAIR TO SIGN APPROPRIATE DOCUMENTS**

WM19/02-19
The Ways and Means Committee recommends, moved by Commissioner Scolnik, seconded by Vice Chair Foster, to authorize Sale of Property between Muskegon County and Blue Photon Real Estate Holdings LLC, contingent on corporate counsel approval, for parcels located at 700 E. Porter Rd and 740 E. Porter Rd, for a sale price of $75,960 with the proceeds from the sale being deposited in the Airport Fund, and for the Board Chair to sign appropriate documents.

Roll Call:

Yes: Gary Foster, Marcia Hovey-Wright, Zach Lahring, Kenneth Mahoney, Charles Nash, Bob Scolnik, Rillastine Wilkins, Susie Hughes

No: None

Excused:  I. John Snider, II  **Motion Carried**

2019-96  **AUTHORIZE THE MUSKEGON COUNTY BOARD OF COMMISSIONERS TO ACCEPT THE COUNTY VETERANS SERVICE FUND GRANT AWARD, AND AUTHORIZE THE CHAIR TO SIGN**

WM19/02-20
The Ways and Means Committee recommends, moved by Commissioner Scolnik, seconded by Vice Chair Foster, to authorize the Muskegon County Board of Commissioners to accept the County Veterans Service Fund grant award, and authorize the Chair to sign.

Roll Call:

Yes: Gary Foster, Marcia Hovey-Wright, Zach Lahring, Kenneth Mahoney, Charles Nash, Bob Scolnik, Rillastine Wilkins, Susie Hughes

No: None

Excused:  I. John Snider, II  **Motion Carried**
AUTHORIZE THE STAFF TO INCLUDE CONSUMERS ENERGY AS A PARTNER WITH THE DTE TEST AND TUNE-UP PROGRAM FOR THE RESIDENTS OF MUSKEGON COUNTY THROUGH DECEMBER 31, 2019, UTILIZING THE FOLLOWING APPROVED CONTRACTORS: ASSURED COMFORT, BISHOP HEATING & COOLING, BOWEN HEATING & COOLING, CARMICHAEL HEATING & COOLING, G&W REFRIGERATION, JEWETT HEATING AND COOLING, LASCKO, AND NORTHSIDE HEATING

The Ways and Means Committee recommends, moved by Commissioner Scolnik, seconded by Vice Chair Foster, to authorize the staff to include Consumers Energy as a partner with the DTE Test and Tune-Up Program for the residents of Muskegon County through December 31, 2019, utilizing the following approved contractors: Assured Comfort, Bishop Heating & Cooling, Bowen Heating & Cooling, Carmichael Heating & Cooling, G&W Refrigeration, Jewett Heating and Cooling, Lascko, and Northside Heating.

Roll Call:

Yes: Gary Foster, Marcia Hovey-Wright, Zach Lahring, Kenneth Mahoney, Charles Nash, Bob Scolnik, Rillastine Wilkins, Susie Hughes

No: None

Excused: I. John Snider, II

Motion Carried

CHAIRMAN’S REPORT/COMMITTEE LIAISON REPORTS

APPROVE THE REAPPOINTMENT OF JOHN SCHIRIER TO THE UNDESIGNATED SLOT ON THE HEALTHWEST BOARD WITH A TERM THROUGH 3/31/2022 AND TO REAPPOINT WAYNE KUERTH TO THE SOLID WASTE MANAGEMENT SLOT OF THE SOLID WASTE PLANNING COMMITTEE WITH A TERM THROUGH 12/31/2020

The Chairman recommends, moved by Commissioner Mahoney, seconded by Commissioner Hovey-Wright, to approve the reappointment of John Schirier to the Undesignated Slot on the HealthWest Board with a term through 3/31/2022 and to reappoint Wayne Kuerth to the Solid Waste Management Slot of the Solid Waste Planning Committee with a term through 12/31/2020.

Voice vote

Motion Carried

Commissioner Lahring reported as Liaison for the Muskegon County Fair Board.

ADMINISTRATOR’S REPORT

Administrator Eisenbarth asked Bob Lukens, Community Development Director, to provide an update on the Convention Center.

Bob Lukens, Community Development Director, reported that the Convention Center is in the design/development stage to be completed in the next couple weeks. Mr. Lukens is hoping the groundbreaking ceremony will be scheduled in mid-May during National Travel and Tourism Week (May 5th – 11th).
At the Administrator’s request, Mr. Lukens also provided information regarding the County’s 160th Anniversary this year which coincides with the City of Muskegon’s Sesquicentennial (150 years). The City plans to have an event at Heritage Landing Thursday, July 11 through Sunday, July 13, 2019. The complete summer festival schedule will be coming before the Board in March. Commissioner Lahrng noted Fruitport Charter Township is also celebrating 150 years at their Old Fashion Days.

Administrator Eisenbarth reported there was good turnout for the PFAS Public Hearing with good questions. A meeting is scheduled with the State to find funds to provide water for the 6 households that are above threshold. Discussion ensued. Chairman Hughes credited Kathy Moore, Public Health Director/Health Officer, with doing an excellent job.

OLD BUSINESS

There was no old business to come before the Board.

NEW BUSINESS

There was no new business to come before the Board.

PUBLIC COMMENT

Sandra Vanderhyde, Circuit Court Administrator, distributed information to the Board regarding recent allegations of abuse at a prestigious residential placement facility for youth, Glen Mills Schools, located in Pennsylvania. She noted this facility had been used at times by the Muskegon County 14th Circuit Court for juvenile youth on probation. She reported as soon as the courts learned of concerns regarding this facility in November 2018, all of the Muskegon County youth were promptly removed from the facility and returned to Muskegon County, effective November 28, 2018. Since then other Counties have followed Muskegon’s lead.

2019-99 MOVED BY COMMISSIONER MAHONEY, SECONDED BY COMMISSIONER SCOLNIK, TO ADJOURN.

Meeting adjourned at 4:36 p.m.

Nancy A. Waters, Muskegon County Clerk

NAW/jmp

To Be Approved at Full Board Meeting on Tuesday, March 12, 2019
Muskegon County Equalization & Assessing Report 2019

Presented and prepared by:
Donna VanderVries
Equalization Director

Property Tax and General Fund Revenues

MUSKEGON COUNTY 2019 BUDGET
GENERAL FUND REVENUES BY CATEGORY

- Reimbursements: 2.07%
- Fees: 19.35%
- Fines: 1.17%
- Other Sources: 18.53%
- Investments: 9.12%
- Taxes: 58.76%
Assessment Administration

Assessing is the official valuation of property for ad valorem (according to value) taxation, assessed at 50% of true cash value as of Tax Day - December 31

Muskegon County vs. Other Counties' Equalization

- We are second in departmental revenue behind Oakland Co.
- Wayne Co. discontinued assessing
- Top quarter of Counties in value
- Oakland Co. revenue more than $3 Mill
- Muskegon Co. more than $1 Mill
- Lenawee third
Who We Are

- Certified with the State of Michigan Department of Treasury
  - MCAT, MCAO, MAAO, MMAO
  - Certified Personal Property Examiner

- Certified General Appraiser, CPA, Attorney and other designations add to staff expertise (AAS, CAE, PPS, ASA)
- Staff currently inexperienced

Our Customers

- The Local Unit
  - City Managers, Township Supervisors, Treasurers and Finance Directors

- The Public
  - The property owners
  - Private Appraisers
  - Real Estate brokers
  - Title Companies, Surveyors
What We Do

- Value properties using mass appraisal techniques as prescribed by the State Tax Commission
- Assessing property is the responsibility of the local unit of government

Contract Assessing

- Thirteen local units have contracted with the Equalization Department to perform Assessing Duties; 65% of County (Norton Shores satellite office)
  - Assessing contracts contribute over $1,000,000 in annual revenue (plus other benefits). They subsidize mandated equalization.
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<th>Unit</th>
<th># of Parcels</th>
<th>SEV</th>
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<td>$212,956,800</td>
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<td>Holton Township</td>
<td>1,576</td>
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<td>Moorland Township</td>
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<td>Sullivan Township</td>
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<td>Whitehall Township</td>
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<td>City of Whitehall</td>
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<td><strong>Totals for Our Units</strong></td>
<td><strong>55,843</strong></td>
<td><strong>$3,476,851,700</strong></td>
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<td><strong>Totals for County</strong></td>
<td><strong>87,436</strong></td>
<td><strong>$5,277,915,753</strong></td>
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**Preparation of Assessment Roll**

- Performed annually in compliance with law
- The assessor has distinct duties:
  - Determine Taxability of Property
  - Determine Ownership of Property
  - Describe the Property
  - Value the Property
Valuation of Property

Classification of Property

- Real
  - ✔ Agricultural
  - ✔ Commercial
  - ✔ Industrial
  - ✔ Residential
  - ✔ Timber Cutover
  - ✔ Developmental

- Personal
  - ✔ Agricultural
  - ✔ Commercial
  - ✔ Industrial
  - ✔ Residential
  - ✔ Utility

Valuation of Property

- Real Property
  - Determine Land Value
  - Determine Building and Improvement Value

- Personal Property
  - Determine Location (Canvassing)
  - Analyze/Audit Personal Property Statement
Board of Review

- Reviews Assessment Roll
- Serves as an appeal board for property owners
- Also meets in July and December to make corrections

Proposal A

- Principal Residence Exemption and Qualified Ag Exemption
- Capped and Taxable Value
- Transfer of Ownership
Michigan Tax Tribunal Appeals

- Small Claims
  - Residential and Small Commercial
  - Principal Residence Exemptions
  - Poverty Exemptions
- Entire Tribunal
  - Large Commercial and Industrial

Assist Local Units – MCL211.34(3)

- Year-round assistance
- Help answer questions
- Test and implement software upgrades
- Balance Databases
- Establish policies
- Host consistency meetings
- Present and host mandatory training
- Maintenance of property descriptions and tax maps
Equalization Audits

- Assessors submit databases digitally following March Board of Review
- Audits conducted on annual basis
- Every City, Township, and Village is audited
- Results of each audit are shared with the local unit

Equalization Report MCL 211.34

- County Board must equally distribute tax burden
- If inequalities exist, either in the County as a whole, or also in any individual class of property, the Board is required to correct this via a factor
- Valuations must reflect the Constitutional maximum and statutory 50% level of assessment
- May be appealed
- Subject to State Equalization
- Sales & Appraisal Studies to verify level of Assessment
Sales Studies

- Recorded documents from register of deeds reviewed to determine status for use in sales studies.
- Sales Studies compiled for all classes of real property and used to determine the starting ratio for all residential classes. Appraisal studies used for most other classes.
- Sent to local units for review before being used in Equalization studies and sent to the State Tax Commission.

Appraisal Studies

- Appraisers field inspect, list and analyze usable vacant sales. They analyze all improved Agricultural, Commercial and Industrial sales. They field inspect all good sales to compute ECFs.
- Sales data gathered is used to compute land value and ECFs.
- Appraisers select representative random samples for each class studied, field inspect, draw and price all parcels selected using land value and ECF data previously derived.
- Studies are reviewed and sent to the local unit for review before entry on the L-4018.
Property Classification

- Agricultural
- Commercial
- Industrial
- Residential
- Personal Property (including Utility)

Sales Studies

- Primarily done for Residential
- Over 4,435 Sales used in Studies for Independent review of sales for Equalization purposes
- Numerous additional documents reviewed as well (i.e. Transfer Affidavits, Death Certificates, Real Estate Summaries, and Court Orders)
Neighbor #1: Register of Deeds

- Deed Certifications
- Legal descriptions reviewed
- Multiple documents checked every day
- Over 5,250 deeds certified in 2018

Appraisal Studies

- Commercial, Industrial, & Agricultural
- Used when not enough sales
- Sales still reviewed
- Land / Economic Condition Analysis
- More than 5000 parcels inspected for 2019 assessments
- Sent to local units for review
Neighbor #2: Treasurer's Office

- Principal Residence Exemption Audits
- Treasurer assists with Assessor's reports
- Computation of millage reduction fractions
- Prepared by Equalization, Certified by Equalization Director
- Truth in Taxation

Apportionment Report

- Tax levy requests are collected and audited
- Over 70 different taxing entities in Muskegon County
- Used by local units for tax billing, and incorporated into required reports
- Monitor expiration dates and ballot language
- This report is due in October prior to November elections
Equalization Forms

- L-4018s completed and submitted to STC by 12/31 annually giving starting ratio for each class in local unit.
- Local Assessors complete and submit rolls to equalization. The rolls are imported and new, loss and adjustments on the L4021 are audited.
- L4023 forms are compiled from audited assessment rolls to determine if local unit has ratios between 49% and 50%.
- The Equalization report is completed from the results and presented to the county board for approval.

Equalization Forms

- Import, review, compile, and balance L4024 for use in millage rollbacks.
- Import, review, compile, and balance Principal Residence Exemption figures.
- Personal Property reporting
Abatement Report

- Industrial Facilities
- Eligible Distressed Areas
  - ✓ Enterprise Zones
  - ✓ Obsolete Rehab
- Department of Natural Resources
- Land Bank

Muskegon County Land Bank Authority

State Tax Commission

- Equalization works closely with the State
- Most forms and reports are now filed electronically
- All major reports available on our website
- Additionally, assigned staff visits and conducts “hands-on” reviews. State guidelines are 20% of property assessed, or more than 10,000 parcels.
- Many forms and reports prepared and filed by Equalization on behalf of local units
Questions?

- Contact Information
  - Donna VanderVries
    - vandervriesdo@muskegoncounty.net
    - 231-724-6726
  - Dan VanderKooi
    - vanderkoooida@muskegoncounty.net
    - 231-724-6667

Other Duties

- Damage Assessment - gather preliminary damage assessment info in event of disaster.

- Education – I teach classes – Board of Review Class, Past President of MAED, Legislative Committee, IAAO Board, etc.
Assessing Reform

- Changes to be implemented over next few years
- Includes an Assessor of Record for the county

Certification Preparation of Assessing Roll
Assessing

- AMAR AUDITS – County is 2020