

LENAWEE COUNTY  
Equalization Department  
David G. Jager, Director  
113 West Front Street  
Adrian, MI 49221  
(517) 263-8831 Ext. 323

TAXATION COMMITTEE  
MINUTES  
JANUARY 24, 1980

The Taxation Committee meeting was held in the Courthouse Annex conference room, beginning at 1:30 PM. All committee members were present:

Spalding, Chairman, Commissioners Brown, Flippo, Gould, Harris and Kastel.  
Guest Commissioner: Gonzalez

Chairman Spalding welcomed members of the Taxation Committee, this being the first meeting since the 1980 committees were appointed.

Spalding stated it was the duty of the Taxation Committee to deal with the activities concerning the Equalization Department. This includes monthly meetings (except two summer months), and touring county areas, viewing property and comparing appraisal work done by the Equalization Department. Also, since new legislation passed, Equalization is required to equalize by class.

Harris moved and Flippo supported that the December be approved.  
Motion carried.

Jager's remarks:

This is the fifth Taxation Committee he has met with, the first being when he was interviewed for the job, and then a new committee each year for the four (4) years he has been employed by Lenawee County. It is always a new challenge with each committee and committee chairman. He reminded the committee that he is to work with them and for them. He is to work with the committee and all assessing units in the county.

#### COMMITTEE CHANGES

Jager stated he felt it was unfortunate that the committee changed so often, and in the midst of the 'equalization year' that really ends in May.

Gould concurred with Jager regarding the untimeliness of the committee change. The 1980 Equalization Report is actually the work of the Department and the 1979 Taxation Committee.

#### COMMITTEE RESPONSIBILITIES

It is the responsibility of the Taxation Committee to see that the Equalization Department is functioning properly. This includes monthly Taxation Committee meetings as well as tours throughout the county reviewing and evaluating the appraisal work of the Equalization Department and giving recommendations to the Equalization Department, seeing that work is done in a uniform manner. It is the duty of the Taxation Committee to understand the process and know the areas so when the supervisor/assessor comes in for the hearings in December, they are not only turning judgments over to the Equalization Director, but they understand what is being done, and what has to be done.

#### DECEMBER HEARINGS

December hearing minutes were given to all committee members. Copies of these minutes will be made available to all county commissioners, and also to each supervisor/assessor for his/her unit.

Personal property included in the sale should be excluded from the sale price because personal property is not taxable. Every unit has the opportunity to seek out personal property included in a sale and subtract it from the sale price.

Spalding pointed out that there is a growing trend of units having a supervisor and assessor rather than a person who serves in both capacities.

#### EQUALIZATION BY CLASS

Brown requested an explanation of what was involved in 'Equalization by Class'. Jager replied: The Equalization Department will be able, for the first time, to study every class every year. The samplings in these studies will be of a smaller percentage level (Commercial-Industrial study in 1978 sampled 33% as compared with a 10% sample of each class each year.)

Everything classed agricultural will be treated uniformly. (Land not separated from the house if the entire parcel is classed agricultural.) Each unit could have five (5) factors. This may force the supervisor/assessor to maintain a factor of 1.00 in each class. The Board of Review could change the class on a parcel of property, but to appeal, the property owner would have to appeal to the State Tax Commission rather than the Michigan Tax Tribunal. This would be a new appeal procedure. If there were different factors for different classes, this could bring about many appeals to change the property to a class with a lower factor, rather than appealing to lower the assessed value on property.

#### COMPUTER CONTRACTS

Discussed units who apparently have not signed and submitted their basic contract for the computer services through the county. These contracts must also be signed by the Board of Commissioners.

Could made a motion that the Equalization Department contact all units who have not signed and submitted their contracts, urging them to do so in the very near future. Harris supported the motion. Carried.

Jager plans to telephone the supervisors/assessors initially, and if need be, follow-up with a letter. Contracts can then be signed by chairperson of the Board of Commissioners and filed.

The Committee briefly discussed the price increase from the original 35¢/15¢ to 65¢/40¢ per parcel for winter/summer tax services since the acquisition of the computer.

#### COMPUTER BILLING

The Equalization Department notes on the work requests given to the Data Processing Department, when bills should be sent out. Data Processing notifies Budget Control. Budget control sends out the bills, requesting that the checks be made payable to the County Treasurer, but sent to the Equalization Department. This way, the Equalization

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Department can keep record of the payment of data processing bills. However, some units sent the checks directly to the County Treasurer's office and Budget Control and Equalization had no knowledge of the bill being paid. A better system must be found.

#### DATA PROCESSING WORK OTHER THAN CONTRACT ITEMS

Discussed cost of the data processing work done that is in addition to the Basic Contract. Units should be made aware of the excessive costs of doing repeat work. They should be encouraged to cut costs by anticipating what extra work will be needed. In many cases, the work can be run on 2-ply (carbon) paper so that repeating work is not necessary, and costs would only involve the cost of the additional paper.

#### MODIFIED WORK ROLL

Discussed modified work roll. It is a work roll run on stock paper including much of the information of the regular roll, but it is much easier to handle, and much faster to run.

#### DATA PROCESSING

Jager reported he has been very happy with the work being done by the Data Processing Department for his office.

#### DATA PROCESSING -- Planning

Bob Berry and Lynn Harvey recommended to Ways and Means that the county contract a private person to do work on the data processing planning for the future (planning for future expansion of the data processing system for the county). Mr. Zeller from Jackson County will be working in this capacity for a 4-6 week period beginning February 4, 1980.

#### SUMMER TAX STATEMENTS

The City of Hudson wants to have their own summer tax statements designed and printed. It is confusing to taxpayers when so much information is pre-printed on the summer tax statements that does not apply to them. (Fiscal years, due dates, etc. that only applies to winter tax statements.)

It was suggested that the Equalization Department contact the cities and villages and see if they could jointly order a special summer tax statement since the cost of a special statement for only one unit could be prohibitive.

Jager is to follow-up on this and report back to the Committee at the next meeting.

#### APPLEWOOD ORCHARD

Applewood consented for 1978 only that the personal property was taxable. This was largely because it was assessed at a low level and therefore did not involve a significant dollar amount. (Personal property for farm use is exempt, but commercially used personal property is taxable.)

We contracted Miller, Camfield, Paddock and Stone to help handle this case. Estimated fees for services from the law firm was \$600. The actual bill may be as high as \$1600. Lenawee County agreed to pay 50% of the attorney's fees in this 1978 Deerfield Township/

Applewood Orchard appeal case. Attorney's fees were not budgeted for 1980, with the stipulation that if they were needed, they would be made available.

The Committee will table this matter until the bill is received.

Deerfield Township has entered into an agreement with Harry Dusseau, a certified assessor, to serve as Deerfield Township Assessor.

#### CALENDAR

Discussed duties and schedule of obligations of the Equalization Department, Supervisors, Assessors, Unit Treasurers, Boards of Review, regarding equalization work.

#### MONTHLY REMINDERS

The Committee shall receive monthly reminders of scheduled duties and events of the Taxation Committee.

Invoices approved.

Meeting adjourned by chairman at 4:10 PM.

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TAXATION COMMITTEE  
MINUTES  
February 28, 1980

The February Taxation Committee Meeting, held in the conference room in the Courthouse Annex Building was called to order at approximately 1:30 PM, February 28, 1980.

Present: Chairman Spalding, Commissioners Brown, Flipppo, Harris, Gould and Kastel  
Donna Davis, Tax Roll; Carl Pichler, Mapping; David Jager, Equalization

Minutes were approved as written for the January 24, 1980 meeting.

TAX ROLL REPORT

Donna Davis gave a report on the duties of the Tax Roll Department. Duties include making up a listing of all deeds that are recorded. (Information on this listing includes date, grantee, sale price, property number, class, liber and page, section and type of conveyance.) Making all changes on computer and maps, recording all splits, combinations, etc., and assigning new property numbers, making address changes and simplifying property descriptions where possible.

Before the computer, the main emphasis was on name changes and description. Now it also includes school districts, classes, assessments, addresses, special assessment information, etc.

Tax Roll is a key department in the taxation system. Their work affects many departments. They deal with the public having questions on land descriptions, locations, etc. Tax Roll works very closely with Register of Deeds, County Treasurer's Office, abstract companies, realtors, and especially Equalization.

Data processing work is scheduled for a good response time. (Rolls are run during second shift, so response time is fast during the day for the Tax Roll input.

There was a discussion regarding the problems of property splits. When splits occur, it is sometimes a problem obtaining the necessary information on both owners involved so that each owner gets billed for the correct amount of taxes. (Name, address, etc.)

WORK REQUESTS (Maintenance, Buildings and Grounds)

The Taxation Committee discussed the current system of requesting equipment and furnishings from Buildings and Grounds (and work to be done by Maintenance). A request was brought before the Committee that had been submitted nearly a year ago, and nothing has been done (request for three (3) credenza tops for Equalization and Tax Roll Departments.)

Harris moved to request the Buildings and Grounds to approve the requisition for credenza tops and map file for Tax Roll and Equalization. Brown supported. Passed.

### MAPPING WORK

The Committee discussed aerial map books and a plat of Devil's and Round Lakes. Many errors have been detected and corrected through use of these maps. "Owner unknown" has been/will be applied to parcels that are not on the roll which will demand the attention of the assessor, who will then investigate these situations and put them on the roll with the appropriate assessments.

Jager suggested the following prices to be charged when copies of these maps are requested:

Aerials:	\$2 each section to non-profit
	\$4 each section to realtor
	\$3 each section when purchased in quantity

Devil's & Round Lake: \$5 each plat to townships  
\$10 each plat to realtors

Harris moved and Kastel supported that the costs of map copies for the public be at the rates Jager suggested. Gould suggested that the motion include that the moneys received should go in the general fund. This suggestion was included in the motion. The motion was passed.

Jager requested that a record of revenue should be kept. To do this, an entry number should be appointed by the County Treasurer.

### WORKING WITH LENDING INSTITUTIONS

There was a discussion regarding working with lending institutions, coding each one so that all properties financed by any given institution can be easily listed in property number order.

This would simplify the work of the township treasurer. The lending institution could be sent two (2) copies of the tax bill. They could keep one copy for their records, and send the other to the property owner, informing them that their taxes had been paid.

This would not affect the change notices, as they would be sent to the owner as usual.

### SUMMER TAX STATEMENT

City of Hudson, City of Tecumseh and Blissfield Village met with Jager regarding summer Tax statements. There was much interest by cities and villages to have a different pre-printed summer tax statement rather than using the regular winter statement. The new summer tax statement has been worked out and Data Processing will be ordering 5-6,000 statements for all cities and villages.

### CONTRACTS

Clinton Village has not signed a contract, and is the only unit that is opposed to signing it. Their attorney has advised them not to sign. The contention is that since the roll is turned in to the County Treasurer's office, the service is not being done for the benefit of the unit.

The main reason to have contracts drawn up was to clarify what is to be done by the county and the unit.

Chairman Davis will sign the contracts and copies will be sent to the units. The Board of Commissioners will have to then decide what to do with the units without a contract.

#### BASIC CONTRACT CHANGES

The more we use the computer system, the more uses and short-cuts we will be able to discover. An example of this is going from the regular work roll to the modified work roll.

Also, we will print a master file data base to be used by the Board of Review for easier handling.

Change in Basic Contract: The treasurers want two (2) copies of the treasurer's roll -- one to turn in to the County Treasurer's Office and one to keep on file. A possible problem with this is that of keeping sufficient paper in stock.

There has been a request for a modified treasurer's roll, but that requires too much additional an unnecessary computer time.

Whenever something is printed on stock paper rather than the larger 17" x 17" paper there is a significant savings in paper costs and computer time.

#### EQUALIZATION STUDIES

The Equalization Department has been able to key-punch in many rolls before the Boards of Review, so units know exactly what their tentative factor and ratio is before the Board of Review is held. Only seven units are left to enter.

County increase for 1979 was 10.89% (real only) and the Consumers Price Index was 11.3% so there will be no rollback under the Headlee Amendment, and the County millage can be returned to 5.75 mills.

#### BOARD OF REALTORS

Jager reported that the dues to be an affiliate member of this organization went from \$25 to \$150 in on year. The benefits of belonging to this organization would behaving access to the comp books which would not only include sales price informaiton, but would also include names, street addresses, number of days on the market, and financing information. However, Jager has been informed that the national organization does not want anyone in a tax-related field to have access to these books. If the membership fee is paid, perhaps this matter could be challenged. Jager asked the opinion of the committee.

Flippo made a motion to support Jager in attempting to obtain a membership with the Board of Realtors, and to receive the comp book. Harris supported. Passed.

(Jager will pursue this matter in June or July and include it in the 1981 budget.)

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Gould reported that during a conference last week, a resident of Saginaw County showed him a card used for assessment change notices. Computer printed name, address, etc. It was sent out as a post card. This saved postage, was neater to work with and required less time to mail, etc. Perhaps Lenawee County could explore the possibility of doing some work in a similar manner.

Approved invoices.

Meeting adjourned at 4:05 PM.



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*C. J. Jager*

MINUTES  
TAXATION COMMITTEE  
MARCH 27, 1980

The regular monthly meeting of the Taxation Committee was called to order at approximately 1:40 PM by Chairman Spalding.

Committee Members Present: Chairman Spalding, Harris, Brown, Kastel  
Jager, Equalization; Davis, Tax Roll, Moeller, Secretary  
Guests: Gonzalez; Terri Davis, Student.

The minutes for the February Taxation Committee Meeting were approved as written.

TAX ROLL DEPARTMENT

Donna Davis reported on the needs of the Tax Roll Department:

- (1) Computer printout of all that is entered daily (or weekly)

Davis discussed this with Bill Zeller and he agreed this was necessary. The records would be kept a year as proof of what had been entered by the Tax Roll Department. (In the past records have turned up missing and there was no way to know what had been lost and why.

Concerns would be regarding storage space, paper, computer time and computer priorities. Work should be scheduled to attain maximum use of computer. Perhaps each day's work could be run before doing back-up each night.

Brown moved to recommend to Ways and Means that a process of data printout be implemented for the Tax Roll Department. Harris supported the motion. Motion passed. (Harris will bring this recommendation to the Ways and Means Committee.)

- (2) A set of hard covers for computer printouts is needed. Presently there are two sets of covers in use in the Tax Roll Department. Since sales studies are done on a 2½ year base, another set is needed.

Harris moved to recommend the purchase of these covers, asking that funds be appropriated (approximately \$300.) Brown supported the motion. Passed.

- (3) The Health Department is asking for proof of splits (plat act). They want a signed statement stating that the property has not been split more than four (4) times in the past ten (10) years. By the time it is brought to the Tax Roll Department's attention, the property has already been split.

Harris agreed that asking Tax Roll for a signed statement is enforcing the plat act after the fact, and should be the responsibility of the realtor and the seller of the property.

#### EQUALIZATION

Things are going well.

Only three (3) townships have not had their rolls in at any time.

(Some still have to have Board of Review changes entered)

All books have to be in by April 7, 1980.

Report has to be in Lansing by May 5, 1980.

Delinquents are running late.

The Equalization Department should know by April 15, 1980, when a meeting could be set up for the report to be presented to the Board of Commissioners.

#### CONTRACTS

Clinton Village has signed their contract.

#### CERTIFICATION FEES

If a proposed rule change goes into effect, the cost of certification for the Equalization staff would increase from \$105 biennially to \$475 per year.

This increase in fees is unreasonable. This has come about because of a power struggle between M.A.A. and the State Assessors Board. The fee increase is especially bad for the township, because they try to encourage professionalism and then are discouraged with large certification fees.

Jager suggested that a staff member from the Equalization Department go to Lansing and express view at the State Assessors Board hearings March 28, 1980.

It was also suggested that Jager prepare a letter signed by the Taxation Committee Chairman and the Equalization Director expressing their disapproval of the enormous increase in certification fees.

#### REMODELING

There was a discussion regarding converting the x-ray room into a kitchen area, using the adjacent room as an employee lounge and then converting the present kitchen area and adjoining hallways for storage for the Data Processing Department. (leaving the dark room 'as is'.)

#### AMENDMENTS

The Committee discussed some of the new proposed tax amendments:

S.T.R.I.D.E. deals with the elimination of operating funds for schools through property taxes, and shifting this funding to income taxes.

The committee discussed the difference between a tax cut and a tax shift. Many

taxpayers are not aware of all the implications of a tax shift.

The Tisch Amendment would:

Result in a need for additional staff to implement; and would be very difficult to administer. Many things would be taxable that are now exempt. Property would be assessed at a 25% level, or be involved in Act 116, 255 or 198--not both. Persons with an income of \$5,000 to \$10,500 would have a lower assessment on property. Persons 62 years of age and older would be exempt from school operation tax. Farm homestead residence (up to one acre) could only be increased 2% per year from the 1978 level.

#### PROBLEMS WITH ASSESSMENT PRACTICES IN LENAWEE COUNTY

The Committee discussed the practice of assessing sales, problems with value determinations, and many people waiting long periods of time to appear before the Boards of Review.

Jager discussed Oakland County's computer card system (and up-dates). If Lenawee County adopted a similar system, it would be providing a useable tool for the local units of government. The estimated cost to the unit would be \$2.00 per stencil for the original card and 75¢ per stencil per year for the up-date. It would take less than \$10,000 to implement.

If we had programs written, etc., for use in Lenawee County, we would start with four or five units. This process could not be implemented before 1981.

Some units have already expressed interest in a computerized card system.

This matter should be investigated further, and discussed with all Taxation Committee members.

Discussed that the assessments were not lowered on homes that were affected by the curene problem.

Discussed homes purchased with the help of Social Services. These homes are not regular market sales, and should not be used in the sales studies done by the Equalization Department. Jager contacted Joe Johnson of Social Services to see if we could be made aware of the properties that were (are) sold with Social Service's assistance. Jager is awaiting further information from Mr. Johnson.

Meeting adjourned at 4:12 PM.

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MINUTES  
TAXATION COMMITTEE MEETING  
May 29, 1980

The regular monthly meeting of the Taxation Committee was held in the conference room located on the main level of the Courthouse Annex Building, beginning at approximately 1:40 PM.

Present: Committee Chairman Spalding  
Committee Members Brown, Harris and Kastel  
Board Chairperson Davis  
Equalization Director Jager  
Tax Roll Supervisor Davis

The minutes from the April meeting were approved as written.

SCHOOL FUNDING

The committee briefly studied an analysis of school funding from 1973 through 1980 (local tax, state aid, etc.). The only reduction in revenues was when Blissfield Schools ran out of formula.

More moneys are now received by individuals through P.A. 116, etc., and the taxpayer has the power, then, to vote for or against additional millage for school operations.

TAX ROLL

Donna Davis, Tax Roll Supervisor, came before the Taxation Committee requesting that her position be clarified. Each year there is some question as to whether or not she is a department head. If she is, indeed, a department head, she should be receiving notifications and information regarding meetings involved in wage negotiations, etc., which she is not presently receiving.

She also stated that she felt Joyce Oliver, Tax Roll Assistant, should be reclassified from C-1-3 (\$10,743) to C-6-2 (\$12,157) which is equivalent to the mapping position within the Equalization Department.

The committee discussed the close relationship between the Tax Roll and the Equalization Departments.

Kastel moved that the motion for reorganization passed in September, 1979:

"Flippo moved to recommend to the Board of Commissioners, that the Tax Roll Department become part of the Equalization Department.  
Harris seconded the motion. Passed."

be implemented by bringing it before the Personnel Committee (and then the Full Board) and recommend that the Tax Roll personnel receive an up-graded reclassification. Harris supported. Passed.

A letter will be sent to the Personnel Committee.

#### RECERTIFICATION FEE HEARING

Jager announced that a hearing regarding the recertification fee increases by the State Assessors Board, will be held the morning of June 13, 1980. Jager and Kastel will attend.

#### MICHIGAN TAX TRIBUNAL HEARINGS

The committee members were given a Michigan Tax Tribunal hearing schedule for Lenawee County. There were only twenty-three (23) petitioners county-wide, two (2) of which were withdrawn.

The hearings will be held June 2-5.

#### PRELIMINARY SEV FIGURES

The preliminary SEV figures were given to the committee members.

#### MAED AUDIT REPORT

Copies of the MAED Audit Committee Report were given to committee members. Increases throughout the state were discussed briefly.

#### HEADLEE ROLLBACK

Copies of the rollback figures for Lenawee County were given to the committee members. Some figures were incomplete because Hillsdale County has not sent Lenawee County figures for school districts which are in both counties.

Final county millage rate figures for 1980 will be 5.6902 mills.

Harris moved that the Taxation Committee recommend that the final 1980 county millage rate of 5.6902 be accepted. Kastel supported the motion. Passed.

#### TAX-CUT PROPOSALS

There was a discussion of the various tax-cut proposals, some of which may appear on the November ballot.

#### EQUALIZATION--SUMMER SCHEDULE

Field work for agricultural appraisals is underway.

75% of the work week for three (3) staff appraisers will be spent out in the field. 75% of the Commercial study is complete.

Beginning the first part of August, work will be geared toward the 1980 residential study.

The department is basically on schedule.

DRAIN ASSESSMENT ENTRY

The committee discussed a program designed for use by the Drain Commissioners Office. It may be necessary to reassign computer numbers to the various drains so that numerical listings will directly correspond to alphabetical listings.

If the Equalization Department is to enter drain information, Jager requested that the department receive the drain information prior to October 1. This information input involves approximately 40 hours of work.

MAED PRESIDENT

Jager announced that he has been nominated to serve as MAED president. He asked for approval to attend the MAED summer conference (a budgeted item). Invoice approved.

IAAO CONFERENCE

Jager requested approval for the Equalization staff (6) to attend the IAAO (International Association of Assessing Officers) conference held at the Renaissance Center September 29 through October 2, 1980.

Brown moved to allow six (6) staff members from the Equalization Department to attend the IAAO Conference with county funding limited to the amount in the budget. Davis supported. Passed.

STATE ASSESSORS' BOARD TRAINING MANUALS

Jager requested approval to purchase three (3) copies of the new State Assessors' Board training manuals, at a cost of \$28.00 each.

Kastel moved to approve the purchase of three (3) State Assessors Board training manuals at a cost of \$28.00 each. Brown supported the motion. Passed.

AERIAL MAPS

Jager announced that the new aerial maps are available for purchase, and requested approval of purchasing such maps.

Harris moved, to approve purchase of aerial maps, not to exceed budgeted amount of \$1000. Brown seconded the motion. Passed.

AGRICULTURAL COMPARISON MAPS

The committee discussed comparisons of value per acre on bordering townships throughout the county.

SUMMER TAX STATEMENTS

Jager reported that summer tax statements for Tecumseh City, Morenci City and Blissfield Village have been printed. Onsted Village and Clinton Village are ready to run, and the remaining cities and villages have not submitted the necessary information in order to print summer tax statements.

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Cities and villages thus far have been pleased with the new summer tax statement.  
(Cost to the unit for this service is 40¢ per statement.)

BIRCH ROOM MEETING

Jager announced that the next Birch Room Meeting is scheduled for August 25, 1980 beginning at 6:30.

APPORTIONMENT MEETING

The committee discussed rescheduling the October Board Meeting--evening session for October 29, 1980 (rather than October 22, 1980, as currently scheduled) to avoid calling an extra meeting to approve the apportionment report. A note to that effect will be sent to Pat Johnston.

TAXATION COMMITTEE

The next Taxation Committee meeting is scheduled for September 25, 1980, beginning at 1:30 PM.

Meeting adjourned at 4:45.