

DEPARTMENT OF ASSESSING
WORK LOAD/PERFORMANCE INDICATORS
1st Quarter Update, 2008

ASSESSMENT ROLL DEVELOPMENT, Ad Valorem Assessment Roll

<u>Year</u>	<u>Total A.V.</u>	<u>Total T.V.</u>	<u>Non-Taxable A.V.</u>	<u>% Value Non-Taxable</u>	<u>% Increase In T.V.</u>	<u>Headlee</u>
<u>Rollback</u>						
2008	4,042,390,520	3,742,654,190	299,736,330	6.78	.41	1.0000
2007	4,175,552,010	3,727,386,610	448,165,400	10.73	3.48	1.0000
2006	4,184,283,990	3,602,018,960	582,265,030	13.92	5.88	.9909
2005	4,012,356,450	3,401,975,910	610,380,540	15.21	5.30	.9941
2004	3,827,411,860	3,230,824,070	639,852,130	16.72	5.41	.9925
2003	3,642,048,760	3,064,862,240	577,186,520	15.85	5.31	.9939
2002	3,410,174,490	2,910,321,490	499,853,000	14.66	5.51	.9904
2001	3,178,778,110	2,758,242,680	420,535,430	13.23	5.81	.9885
2000	2,996,779,210	2,606,659,626	390,119,584	13.02	4.45	.9893
1999	2,770,396,400	2,495,620,934	274,775,466	9.92	5.10	.9921
1998	2,542,175,950	2,374,563,912	167,612,038	6.59	6.93	.9974
1997	2,313,679,500	2,220,603,482	93,076,018	4.02	6.01	1.0000
1996	2,136,868,620	2,094,618,802	42,248,818	1.98	6.01	1.0000
1995	1,993,262,750	1,975,829,230	17,433,520	.87	4.40	1.0000
1994	1,892,574,200	1,892,574,200	n/a	n/a		

The City of Rochester Hills is the sixth largest assessing unit within Oakland County, base upon State Equalized Value and Taxable Value.

Annual Taxable Value Growth Estimate

The growth in taxable value due to “Uncappings” results in a direct offset in operating millage rates via the Headlee Millage Reduction Fraction when “Headlee” is less that 1.0000.

<u>Year</u>	<u>Inflation</u>	<u>Net New</u>	<u>Sub-Total</u>	<u>Uncappings</u>	<u>TOTAL</u>	<u>Headlee</u>
2008	-.99%	1.40%	0.41%	n/a	0.41%	1.0000
2007	1.65%	1.83%	3.48%	n/a	3.48%	1.0000
2006	3.30%	1.65%	4.95%	.93%	5.88%	.9909
2005	2.30%	2.41%	4.71%	.59%	5.30%	.9941
2004	2.30%	2.38%	4.68%	.73%	5.41%	.9925
2003	1.50%	3.20%	4.70%	.40%	5.10%	.9939
2002	3.20%	1.41%	4.61%	.90%	5.51%	.9904

Breakdown of TV by Classification & School District

<u>Year</u>	<u>% TV Res.</u>	<u>% TV Com.</u>	<u>% TV Ind.</u>	<u>% TV P.P</u>	<u>% TV, Roch. Sch. Dist.</u>	<u>% TV Avon. Sch. Dist.</u>
2008	74.33%	14.57%	5.64%	5.46%	80.54	19.46
2007	75.16%	13.71%	5.62%	5.51%	80.49	19.51
2006	75.53%	13.28%	5.62%	5.57%	80.25	19.75
2005	75.66%	12.96%	5.87%	5.51%	80.32	19.68
2004	74.76%	12.68%	6.25%	6.31%	80.34	19.66

2003 74.01% 12.84% 6.43% 6.72% 80.56 19.44

Breakdown of TV by Classification & School District, Cont'd.

<u>Year</u>	<u>% TV Res.</u>	<u>% TV Com.</u>	<u>% TV Ind.</u>	<u>% TV P.P</u>	% TV, Roch.	% TV Avon.
					<u>Sch. Dist.</u>	<u>Sch. Dist.</u>
2002	73.85%	11.71%	7.02%	7.42%	80.42	19.58
2001	73.24%	11.97%	6.55%	8.24%	80.02	19.98
2000	72.64%	11.96%	6.73%	8.73%	79.80	20.20
1999	72.09%	11.95%	6.82%	9.14%	79.99	20.01
1998	71.75%	12.24%	6.82%	9.19%	80.05	19.95
1997	72.32%	11.97%	6.76%	8.95%	80.25	19.75
1996	72.47%	12.01%	6.90%	8.62%	80.99	19.01
1995	72.79%	12.58%	6.74%	7.89%	82.27	17.73
1994	73.19%	12.96%	6.63%	7.22%	83.21	16.79

The City of Rochester Hills is predominately residentially based, supporting the fifth largest residential state equalized valuation in Oakland County.

Parcel Count by Classification

<u>Year</u>	<u>Res. Parcels</u>	<u>Com. Parcels</u>	<u>Ind. Parcels</u>	<u>P.P. Parcels</u>	<u>TOTAL</u>
2008	24,284	628	347	2,028	27,287
2007	24,188	584	340	2,047	27,159
2006	24,126	562	335	2,031	27,054
2005	23,989	541	340	1,997	26,867
2004	23,544	534	345	2,010	26,433
2003	23,284	534	349	2,010	26,177
2002	22,696	501	353	2,028	25,578
2001	22,655	514	348	1,968	25,485
2000	22,471	508	351	2,160	25,490
1999	22,270	504	357	2,135	25,266
1998	22,165	505	358	2,343	25,371
1997	22,035	494	366	2,512	25,407
1996	21,860	496	366	2,300	25,022

Industrial Facility Tax (IFT) Assessment Roll

<u>Year</u>	<u>Taxable Value</u>	<u># of Cert.</u>	<u>% TV Roch.</u>	<u>% TV Avon.</u>
2008	5,306,580	8	-0-	100.00%
2007	2,374,150	4	-0-	100.00%
2006	931,150	2	-0-	100.00%
2005	969,410	1	-0-	100.00%
2004	490,370	1	-0-	100.00%
2003	1,121,040	1	-0-	100.00%
2002	706,440	1	-0-	100.00%
2001	-0-	0	-0-	-0-
2000	820,520	1	100.00%	-0-
1999	805,230	1	100.00%	-0-
1998	2,181,440	2	100.00%	-0-
1997	17,581,040	6	85.64%	14.36%
1996	16,410,280	7	79.57%	20.43%

Local Development Finance Authority (LDFA)

<u>Year</u>	<u>Base Year (1994) Eligible TV</u>	<u>Eligible Taxable Value</u>	<u>Eligible Captured Taxable Value</u>	<u>Revenue Captured</u>
2008	49,047,950	118,164,570	69,116,620	
2007	47,727,480	117,053,380	69,325,900	\$948,995.69
2006DBOR	47,408,000	107,134,910	59,726,910	\$867,962.00
2005DBOR	46,463,900	92,009,340	45,545,440	666,252.00
2004DBOR	36,812,200	62,632,900	25,820,700	368,807.38
2003DBOR	36,812,200	62,873,790	26,061,590	372,688.56
2002DBOR	37,438,000	64,575,470	27,137,470	385,181.11
2001DBOR	41,507,300	74,581,720	33,074,420	465,188.41
2000DBOR	42,648,200	73,566,510	30,918,310	432,706.47
1999	49,326,000	79,310,870	29,984,870	374,446.99
1998	49,326,000	81,520,910	32,194,910	419,318.40
1997	48,233,400	68,921,090	20,687,690	271,049.91
1996	44,939,000	62,988,360	18,049,360	237,808.80
1995	30,112,300	31,605,050	1,492,750	20,454.40

<u>Year</u>	<u>Base Year (1994) Ineligible TV</u>	<u>Ineligible Taxable Value</u>	<u>Ineligible Captured Taxable Value</u>	<u>Revenue Transfer</u>
2008	21,363,710	56,954,530	35,590,820	N.A.
2007	22,684,180	45,069,610	22,385,430	N.A.
2006DBOR	23,003,660	41,028,150	18,024,490	N.A.
2005DBOR	23,947,760	55,181,000	31,233,240	\$99,915.00
2004DBOR	32,062,500	76,719,540	44,657,040	138,254.10
2003DBOR	32,062,500	73,134,440	41,087,590	128,484.42
2002DBOR	31,436,700	70,121,220	38,684,520	113,750.06
2001DBOR	27,367,400	59,413,680	32,046,280	90,617.27
2000DBOR	26,114,500	61,692,690	35,578,190	96,306.39
1999	19,436,700	40,229,250	20,792,550	55,312.34
1998	19,436,700	32,562,580	13,125,880	22,962.13
1997	19,512,300	25,594,020	6,081,720	11,131.37
1996	22,038,900	24,086,610	2,047,710	4,265.58
1995	36,865,600	40,812,480	3,946,880	8,450.27

The LDFA captures tax increment revenues on the City, County and Community College levies against the eligible captured taxable value. The City of Rochester Hills voluntarily transferred the tax increment revenues on its general operating levy, against the ineligible captured taxable value, to the LDFA through 2005. The LDFA funds are required to be expended on projects that benefit the properties from which the revenues were derived.

Smart Zone (Same capture boundary as the LDFA)

<u>Year</u>	<u>Base Year (2004) Eligible TV</u>	<u>Eligible Taxable Value</u>	<u>Eligible Captured Taxable Value</u>	<u>Revenue Captured</u>
2008	140,367,220	175,119,100	34,751,880	
2007	140,367,220	123,066,930	17,300,290	\$232,772.79

ASSESSMENT REVIEW/APPEAL ACTIVITY

Michigan Tax Tribunal/Board of Review

The City of Rochester Hills experienced its peak in the number of assessment appeal filings before the Michigan Tax Tribunal in 1993, with 169. Most of these appeals were small claims filings (144) versus full tribunal filings (25). Here at the local level we registered 1,560 petitions before the local March Board of Review. In the year following this mini property tax revolt, the Michigan voters passed a property tax reform proposal known as Proposal A. Since that time, the total number of filings to the Board of Review and Michigan Tax Tribunal has dropped off dramatically. A summary of the appeals pending before the Michigan Tax Tribunal, not already scheduled for a hearing or have settlement agreements pending, is as follows.

<u>Year</u>	<u>Full Tribunal</u>	<u>Small Claims</u>
2007	16	29
2006	19	5
2005	9	3
2004	16	4
2003	9	-0-

The function of the July and December Boards of Review is to correct clerical errors, mutual mistakes of fact and homestead status relative to the current and prior year assessment roll.

July Board of Review

Following is a ten-year comparison of July Board of Review petitions.

<u>Year</u>	<u>Total Parcel Count</u>	<u>Record Corrections</u>	<u>% of Records Corrected</u>	<u>Homestead Corrections</u>	<u>% of Homesteads Corrected</u>
2007	27,159	33	0.12	25	0.09
2006	27,054	62	0.23	29	0.11
2005	26,867	34	0.13	32	0.12
2004	26,433	42	0.16	47	0.18
2003	26,177	35	0.13	32	0.12
2002	25,578	20	0.08	41	0.16
2001	25,485	55	0.22	73	0.29
2000	25,490	83	0.33	44	0.17
1999	25,266	168	0.66	108	0.43
1998	25,371	143	0.56	59	0.23

December Board of Review

Following is a ten-year comparison of December Board of Review petitions.

<u>Year</u>	<u>Record Corrections</u>	<u>Homestead Corrections</u>	<u># of Affidavits (multiple years)</u>
2007	1	10	45
2006	5	41	73
2005	23	27	65
2004	19	18	74

2003	20	17	49
2002	8	56	74
2001	42	35	78
2000	82	79	200
1999	199	31	230
1998	121	135	359

Since the passage of Proposal A in 1994, the Board was given the responsibility of reviewing and correcting the status of homestead exemptions. You can see from the preceding charts that this responsibility has added a significant number of petition review activities since 1994.

Assessors Review

An Assessors Review is held each year just prior to the March Board of Review. The purpose of this review is to provide taxpayers with an opportunity to address any assessment related issues with the assessing staff and potentially preclude an appeal to the March Board of Review.

<u>Year</u>	<u>Record Corrections</u>
2007	18
2006	58
2005	40
2004	49
2003	31
2002	57
2001	n.a.
2000	38

It is City Policy to send a Notice of Assessment annually to every taxpayer of record. In addition to value change information, the notice includes Assessor Review and March Board of Review meeting information.

PROPERTY APPRAISAL ACTIVITY

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
Residential Improved Parcels	420	575	457	480	617	524	-0-	571
Residential Vacant Parcels	103	1	1,465	43	33	29	1,742	107
Residential Exempt Parcels	-0-	-0-	-0-	1	1	2	-0-	-0-
Residential Ext. Reviews	205	70	932	631	782	-0-	-0-	-0-
Residential Land Reviews	-0-	-0-	-0-	-0-	30	-0-	-0-	-0-
Commercial Improved Parcels	62	31	42	-0-	-0-	45	55	60
Commercial Vacant Parcels	3	-0-	105	-0-	-0-	-0-	-0-	-0-
Com./Ind. Permit Reviews	206	181	158	200	230	370	201	165
Industrial Improved Parcels	2	-0-	-0-	-0-	61	75	116	-0-
Industrial Vacant Parcels	-0-	-0-	53	-0-	-0-	-0-	-0-	-0-
Personal Property Audits, City	43	45	48	40	1	3	51	112
Personal Property Study, County	34	20	3	32	3	93	89	44
Sales Reviewed	106	160	106	81	63	82	128	94

New Construction Permit Review

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Sgl. Fam./Condo Dwellings	29	95	195	304	375	253	177	167	256
Multiple Owner Occupied	-0-	-0-	-0-	37	-0-	-0-	-0-	-0-	16
Comm./Indust./Institutional	9	10	17	11	9	8	25	10	6
Office	2	-0-	2	1	-0-	2	2	6	1
Building Permits Issued	590	586	780	1,005	1,058	886	759	847	958

ASSESSMENT ROLL MAINTENANCE

Homestead Affidavit Program

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Affidavit Updates	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	891
Affidavit Rescinds	957	918	1,128	1,252	1,292	1,225	1,344	1,318	523
Affidavit Denials	53	4	6	0	1	1	0	28	43
Affidavits	870	1,100	1,461	1,649	1,599	1,460	1,542	1,769	1,081
Clarification Letters	377	515	459	452	379	464	486	746	909
Hours Worked, Clerk III	164	687	1,018	824	828	800	737	754	848

Property Transfer Affidavit (PTA) Program

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Parcels Uncapped, 100%	1,000	1,238	1,751	1,878	1,722	1,616	1,535	1,723	2,732
Parcels Uncapped, Partial	40	37	32	40	29	16	14	17	14
PTA Exemptions	727	585	566	869	585	793	465	569	633
Deeds & PTA's Reviewed	2,575	2,773	2,349	2,788	2,336	2,784	3,883	4,283	4,138
Previous Owner Billed	1	7	7	13	11	6	8	3	21

Residential Property Sales Study

<u>Time Frame</u>	<u># of Sales</u>	<u>Aggregate Sales Value</u>	<u>Avg. Sale Price</u>	<u>Proposed Equal. Factor</u>
10/01/06 – 09/30/07	500	\$134,010,293	\$268,021	0.9584
2006 Calendar Yr.	583	\$152,681,385	\$261,889	0.9841
04/01/06 – 03/31/07	593	\$157,393,876	\$265,420	1.0267
04/01/05 – 03/31/06	880	\$245,918,495	\$276,935	1.0253
04/01/04 - 03/31/05	1,075	\$290,303,901	\$270,050	1.0292
04/01/03 - 03/31/04	1,003	\$262,100,510	\$261,317	1.0341
04/01/02 - 03/31/03	1,036	\$275,226,749	\$265,663	1.0419
04/01/01 - 03/31/02	1,126	\$279,856,348	\$248,540	1.0533
04/01/00 - 03/31/01	1,163	\$289,930,270	\$249,295	1.0645
04/01/99 - 03/31/00	1,209	\$267,822,868	\$221,524	1.0679
04/01/98 - 03/31/99	1,151	\$251,407,586	\$218,425	1.072
04/01/97 - 03/31/98	1,093	\$219,291,245	\$200,632	1.083
04/01/96 - 03/31/97	1,114	\$215,099,433	\$193,087	1.083
04/01/95 - 03/31/96	1,148	\$188,470,715	\$164,173	1.070
04/01/94 - 03/31/95	1,093	\$177,099,784	\$162,031	1.050
04/01/93 - 03/31/94	1,368	\$204,817,218	\$149,720	1.030

04/01/92 - 03/31/93	1,177	\$174,775,628	\$148,492	1.030
04/01/91 - 03/31/92	1,118	\$160,654,732	\$143,698	1.070

The growth in residential property values within our community had been very stable and strong through July of 2006 when the market started to decline. As indicated in the following chart, the volume of sales as expressed as a percentage of parcel turnovers had remained relatively stable through 2005 when the Michigan real estate market started to soften.

<u>Year Ending</u>	<u># of Sales</u>	<u># Residential Imp. Parcels</u>	<u>% of Turnover, Residential</u>
2008	500	22,403	2.23
2007	593	22,363	2.65
2006	880	22,281	3.95
2005	1,075	22,091	4.87
2004	1,003	21,833	4.59
2003	1,036	21,483	4.82
2002	1,126	20,928	5.38
2001	1,163	20,761	5.60
2000	1,209	20,511	5.89
1999	1,151	20,355	5.65
1998	1,093	20,092	5.44
1997	1,114	19,762	5.64
1996	1,148	19,484	5.89
1995	1,093	19,192	5.70
1994	1,368	18,712	7.31
1993	1,177	18,518	6.36
1992	1,118	18,375	6.08
1991	998	18,395	5.43

MISCELLANEOUS ACTIVITY

Land Division/Combination Applications

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Land Divisions	14	26	25	23	22	28	36	20	25
Road/Drain Takes	18	13	16	1	12	4	1	7	23
Tax Split	0	0	0	0	0	0	0	1	1
Parcel Combinations	14	7	6	14	13	10	14	15	18
Description Corrections	3	1	3	1	6	5	1	11	n.a.
New Condos/Subs Created	5	3	7	8	7	10	4	6	4
Denials/On Hold	2	6	14	28	11	11	10	11	10
Hours Worked, Clerk III	214	274	899	733	782	702	598	695	625

This category of activity is significant in that we are the coordinating department for the land division process. In addition, all of the land file maintenance for the City and County data processing systems is processed in this department.

Average Residential Improved Property Valuations

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
# Res. Imp. Parcels	22,403	22,363	22,281	22,091	21,833	21,483
Assessed Value (AV)	131,311	138,450	141,297	136,941	131,590	126,284
Taxable Value (TV)	122,610	123,683	120,695	115,062	109,263	104,358