

**COUNTY BOARD OF COMMISSIONERS
PERSONNEL, EQUALIZATION AND APPORTIONMENT/TRANSPORTATION/HEALTH
AND SOCIAL SERVICES COMMITTEE**

April 5, 2018

MEETING COMMENCED: 4:30 PM in County Administrator's Office, first floor

MEMBERS PRESENT: Commissioners Scott Shackleton and Bobbie Savoie, Members

Commissioner Conor Egan arrived at 4:50 PM

OTHERS PRESENT: Stephanie Cook, Appraiser, Equalization Department
Sharon Kennedy, Equalization Director

No public comments were offered.

1 Agenda Item: 2018 County Equalized Values.

Equalization Director Kennedy reviewed the process of arriving at equalized values, including land value, economic condition factor, appraisal, and sales studies, the assessor and boards of review function in the process, and ultimately the role of county and state in establishing equalized value.

Kennedy went on to present the 2018 County Equalized Values. The total 2018 Equalized Value for the county is \$1,347,238,100 (see page 1 of Equalization Report).

She explained that the values presented on the report are the basis for completing the State required forms which must be completed and sent to the State before the end of April. The equalization process and the valuations presented were discussed in detail.

It was moved by Commissioner Savoie and seconded by Commissioner Shackleton that the equalized values as presented by Equalization Director Kennedy be adopted as reported and that all state required forms regarding same be completed and filed as required by statute.

On a voice vote, the motion was UNANIMOUSLY CARRIED.

2. Agenda Item: Tentative 2018 Tentative Taxable Values

As an informational item, Equalization Director Kennedy also presented the TENTATIVE 2018 TAXABLE VALUES and explained the capped value formula as it relates to taxable values. It was explained that the county's projected tentative taxable value is \$1,140,631,390 which is a projected increase of \$26,222,094 over the County's 2017 value. The final taxable values for the county will be calculated in May, after preliminary State equalization occurs and after school operating exemption information has been provided by the local assessors.

It was moved by Commissioner Egan and seconded by Commissioner Savoie that the Tentative 2018 Taxable Values presented by Director Kennedy be accepted in the minutes.

On a voice vote, the motion was UNANIMOUSLY CARRIED

3. Agenda Item: Truth in Taxation Public Hearing

Director Kennedy reviewed the process of establishing the County's operating millage rates, the time table involved, and the necessity of holding a Truth in Taxation Public Hearing at the June 11th meeting of the County Board of Commissioners.

It was moved by Commissioner Savoie and seconded by Commissioner Shackleton that the information presented be accepted into the minutes and that the Truth in Taxation Public Hearing be scheduled for the June 11, 2018 meeting of the County Board, and that Director Kennedy, as soon as the necessary data is certified and compiled, submit the pertinent information to the Administrator's Office and the Board so that the hearing may proceed within the deadlines established by law.

On a voice vote, the motion was UNANIMOUSLY CARRIED.

4. Agenda Item: Summer tax roll processing and required studies

Director Kennedy reviewed all of the steps necessary in the motion was unanimously approved by the committee members. Director Kennedy also reviewed the schedule for calculating final taxable values, Headlee fractions, millage rates, and processing Tax Rolls, the steps necessary to accomplish the tasks ahead.

5 Agenda Item: Other items of concern

Director Kennedy explained that the State has established continuing education requirements certified personnel, and since none of the approved training is online, it is necessary to schedule staff to attend classes to acquire those educational hours. Some class work was completed in January and February, but additional courses have been scheduled for staff in St. Ignace. Staff attendance will be staggered in such a way as to avoid closing of the Equalization office to accommodate attendance of the courses.

G. Agenda Item: Committee Comments

The Commissioners unanimously complimented the Equalization Department staff on a job well done.

H. Agenda Item: Chairman's Comments

NONE OFFERED

Adjourn: The meeting was adjourned at 5:10 p.m.