



Assessing Department

February 2, 2016

2015 Summary Report

Kalamazoo Township Board:

The following is a summary of the projects that are in progress and/or were completed in 2015 for the 2016 Tax Year. As a guideline the State Tax Commission recommends that 20% of all parcels in each property class be reviewed each year. This ensures that each parcel is reviewed every five years, therefore the Assessing Department reviewed the following number of parcels in 2015, utilizing Pictometry Aerial Photos, Arc Reader Aerials and/or field inspections.

Residential: 1,862 Pictometry Reviews.
1,884 Visual Inspections.
On-site inspections of all new construction and requested re-appraisals.

Total Kalamazoo Township Residential parcels = 7,857

Commercial: 91 Pictometry Reviews and created new assessment cards.
On-site inspections of all new construction and requested re-appraisals.

Total Kalamazoo Township Commercial parcels = 513

Industrial: 19 Pictometry Reviews and created new assessment cards.
On-site inspections of all new construction and requested re-appraisals.

Total Kalamazoo Township Industrial parcels = 96

In 2015, Kalamazoo Township had 11 new homes constructed along with 4 new Commercial buildings.

All *parcels* with buildings have digital photos attached to their assessment card.
All *buildings* have an apex sketch attached to their assessment card.

A photograph history is as follows:

- 1980's Black and white photos of all Township buildings were taken.

- 1990's Color photos of all Township buildings were taken.
- 2010 and 2011 Digital photos of Township buildings were taken.

Please note that updating photos of new construction, remodeling, sales, foreclosures, etc. is a continuous project.

In 2015, the Assessing Department developed Land Value Maps. Each parcel in the Township is identified on the map with a value per square foot. We have found this map to be a very effective tool to identify parcels with land values that may not be equitable within the neighborhood.

The Assessing Department maintains a historical log with all vacant land sales highlighted on a map, indicating the date of sale, sales price, size of property and sales price per square foot or acreage. This data is available to the public.

In addition, the Assessing Department maintains listings of all residential sales in each economic neighborhood. The listing includes property address, sales date, sales price, year built, square footage, garage square footage along with the number of bedrooms and baths. These lists are available to the public. (See example attached)

For 2016 we will be reviewing all apartment complexes, duplexes and four unit buildings within Kalamazoo Township.

For the 2016 tax year, based on County sales studies, the following assessed value adjustments were made to each property classification.

- Residential: +4.93% (Average)
- Commercial: +4.10% (Average)
- Industrial: +3.71% (Average)

Please note that these are the average increases. Depending on sales studies in each economic neighborhood, the increase can be greater or less than average.

Taxable Values for 2016 were increased by the Inflation Rate Multiplier. The Inflation Rate Multiplier for 2016 is 1.003. (% Change= +0.3%) The exceptions to this would be parcels with physical changes to the structure in 2015, or properties that sold in 2015.

For properties with new construction in 2015, the market value of the construction is added to the taxable value in addition to the inflation rate multiplier increase. For properties that sold in 2015, the taxable value is uncapped to match the properties State Equalized Value.

Additional daily duties of our office include processing of deeds, principal residence exemptions, property transfer affidavits, disabled veterans exemptions, hardship exemption applications, personal property statements and requests for property splits or combinations.

The Assessor downloads all building permits issued by the Kalamazoo Area Building Authority on a daily basis. These permits are then filed and the Assessor conducts an onsite field inspection, once the construction is complete.

The Assessor also attends all Unsafe Building Hearings and supplies the Hearing Officer with up-to-date photographs of all buildings on the agenda.

The Assessor defends all small claim appeals before the Michigan Tax Tribunal.
For the tax year of 2015, Kalamazoo Township had 7 Michigan Tax Tribunal appeals.

- 4 cases have been settled with a minimal loss in taxable value.
- 1 case was withdrawn by the petitioner.
- 2 cases are still to be scheduled with the Tribunal.

If you have any questions regarding this information, please feel free to contact me at (269) 381-8083 (Ext 118) or assessor@ktpw.org.

Respectfully Submitted,
James R. Yonker, MAAO
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