



Bath Charter Township

Beth Botke, Township Assessor

MAAO Michigan Advance Assessing Officer

MCPPE Michigan Certified Personal Property Examiner

14480 Webster Road

Bath, MI 48808

Assessing Department Annual Report

April 2017

This report will inform the Board of Trustees of the activities of the Assessing Department over the past year and provide the tentative State Equalized Value and Taxable Value for the 2017 tax year. This report is intended to provide an overview of values, historical numbers and assessing information.

Responsibilities and Activity

- Maintained parcel records and created new records for property splits.
- Tracked all building permits and added new value to the assessment roll.
- Processed all deeds and property transfer affidavits.
- Reviewed sales studies for level of assessment ratio determination.
- Appraised all taxable real and personal property in the Township.
- Maintained assessing data pertinent to each parcel.
- Hold meetings for March, July and December Boards of Review.
- Prepared defenses for appeals to the State Tax Commission and the Michigan Tax Tribunal.
- Prepared required forms for the State of Michigan and Clinton County.
- Complied various millage rates from the taxing authorities to levy property taxes; authorized the levy of taxes by the Township.
- Kept informed of legislation pertaining to property assessment and other issues affecting local government.
- Explained assessment practices, property tax law, and Township policies to taxpayers.
- Administered principal residence exemptions.
- Performed land and building sketches in the assessing software.
- Updated photos of real property parcels with digital photographs.

2017 Ad Valorem Assessed Value and Taxable Value by class:**

Property Class	Parcel Count	Assessed	Taxable
Agricultural	61	\$9,678,400	\$3,673,974
Commercial	147	\$103,937,900	\$87,913,040
Industrial	22	\$2,660,300	\$1,750,929
Residential	3753	\$348,510,000	\$297,933,400
Developmental	25	\$7,177,700	\$1,228,949
Personal	244	\$12,698,700	\$12,698,700
Exempt	206	\$0.00	\$0.00
Totals:	4458	\$484,663,000	\$405,198,992

** Please note the 2017 values are tentative due to providing numbers prior to the county and state equalization process **

2017 IFT (Industrial Facilities Tax) Assessed Value and Taxable Value by Class:

Property Class	Parcel Count	Assessed	Taxable
Industrial	2	\$975,400	\$957,729
Personal	2	\$112,800	\$112,800
Totals:	4	\$1,088,200	\$1,070,529

2016 DNR-PILT (Payment in Lieu of Taxes) Assessed Value and Taxable Value by Class:

Property Class	Parcel Count	Assessed	Taxable
Agricultural	27	\$4,156,600	\$1,263,384
Totals:	27	\$4,156,600	\$1,263,384

** DNR-PILT Values assigned each year at the State Tax Commission April Meeting**

2017 DDA (Downtown Development Authority) Values:

Year	Base Taxable Value	Taxable Value	Captured Value
2017	\$14,289,928	\$19,964,460	\$5,674,532

2017 Top Ten Property Owners (By Taxable Value)

Rank	Taxpayer	Property Type	Real Property Taxable Value	Personal Property Taxable Value	Total Taxable Value
1	The Village at MSU, LLC	Apartments	\$13,135,911	\$740,800	\$13,876,711
2	TEG Somerset Park, LLC	Apartments	\$11,489,500	Filed 5076	\$11,489,500
3	The Clubspa at MSU, LLC	Apartments	\$9,955,322	\$485,200	\$10,440,522
4	Regency Hunters Ridge, LLC	Apartments	\$6,837,589	Filed 5076	\$6,837,589
5	Consumers Energy Company	Utility	\$168,567	\$6,222,500	\$6,391,067
6	SHF-The Rocks Apt., LLC	Apartments	\$5,642,800	\$75,000	\$5,717,800
7	Meijer Inc.	Retail	\$3,916,281	\$1,884,200	\$5,800,481
8	IP Vista Springs Timber Ridge	Assisted Living	\$1,865,900	\$104,102	\$1,970,002
9	Webster-Excel Limited Partners	Apartments	\$1,715,300	\$13,500	\$1,728,800
10	Hawk Hollow Limited Partners	Golf Course	\$1,543,980	\$121,500	\$1,665,480

Assessed Value vs. Taxable Value through the Years

Year	Assessed Value	Taxable Value	% Spread Between SEV & TV	CPI (Consumer Price Index)
2017	\$484,663,000	\$405,198,992	16%	1.009
2016	\$462,206,050	\$391,711,195	15%	1.003
2015	\$450,213,900	\$377,732,074	16%	1.016
2014	\$414,361,750	\$363,362,332	12%	1.016
2013	\$405,930,975	\$354,931,752	12%	1.024
2012	\$401,416,643	\$350,519,390	12%	1.027
2011	\$423,897,050	\$359,248,387	15%	1.017
2010	\$452,326,105	\$368,139,393	18%	0.997
2009	\$473,889,904	\$379,769,546	19%	1.044
2008	\$503,481,050	\$372,298,302	26%	1.023
2007	\$460,027,908	\$352,727,051	23%	1.037
2006	\$396,722,800	\$319,915,397	19%	1.033
2005	\$357,152,900	\$285,586,998	20%	1.023
2004	\$304,479,565	\$250,610,710	17%	1.023
2003	\$283,394,728	\$229,039,861	19%	1.019

Assessed Value by Class through the Years

Property Class	2016	2015	2014	2013	2012
Agricultural	\$9,680,700	\$9,050,700	\$8,323,700	\$8,323,700	\$8,880,100
Commercial	\$93,880,100	\$91,005,600	\$81,123,900	\$77,981,600	\$74,587,900
Industrial	\$2,583,800	\$2,732,100	\$2,743,000	\$2,347,500	\$2,408,100
Residential	\$334,546,850	\$326,301,800	\$301,930,000	\$293,847,975	\$294,872,652
Developmental	\$8,273,500	\$7,667,400	\$7,667,400	\$7,789,200	\$8,725,700
Personal	\$13,241,100	\$13,456,300	\$12,795,250	\$15,317,600	\$11,942,191
Totals:	\$462,206,800	\$450,213,900	\$414,361,750	\$405,930,975	\$401,416,643

Assessing Team Members History

- Beth Botke, Assessor (5/2006 –Current)
- Megan Valo, Intern Support Staff (7/11 - 8/2016)
- Stephanie Challender, Contract Intern Support Staff (7/2010 – 12/2012)
- Mark Wills, Contract Field Appraiser (6/2008-12/2009)
- Mark Bates, Contract Field Appraiser (6/2009-9/2009)
- Kevin Mattison, Contract Field Appraiser (6/2008-12/2008)
- Ashlee Aleo, Contract Field Appraiser (6/2008-6/2008)
- Chuck Zemla, Contract Assessor (5/2006 -5/2008)

New Construction

Year	New Assessed Value Added
2017	\$2,850,700
2016	\$7,026,800
2015	\$3,904,990
2014	\$4,299,800
2013	\$4,917,500
2012	\$2,248,800
2011	\$3,387,300
2010	\$2,704,708
2009	\$3,381,661
2008	\$8,943,000

Entire Tribunal

Year	Number of Petitions
2016	8
2015	9
2014	9
2013	14
2012	10
2011	7
2010	11
2009	10
2008	10
2007	0

Small Claims Tribunal

Year	Number of Petitions
2016	6
2015	7
2014	6
2013	11
2012	35
2011	59
2010	34
2009	23
2008	20
2007	6

Foreclosures/Forfeitures

Year	Number
2016	14
2015	12
2014	17
2013	18
2012	47
2011	41
2010	35
2009	25
2008	32
2007	32

Scanning and Attachments

Year	Number of Items
2016	1315
2015	3556
2014	4908
2013	10638
2012	9722
2011	10743
2010	5278
2009	1143
2008	231
2007	83

Transaction Processed

Year	Number of Transactions
2016	1,584
2015	1,563
2014	1,557
2013	1,361
2012	1,460
2011	1,214
2010	1,208
2009	1,091
2008	1,100
2007	1,373

2016-2017 Board of Review Activity

Property Class	March 2017 Petitions	December 2016 Corrections	July 2016 Corrections	March 2016 Petitions
Agricultural	0	0	0	1
Commercial/Industrial	0	0	0	3
Residential	21	1	0	15
Personal	0	1	0	0
Poverty/Veteran's Exemption	15	1	3	9
Principal Residence Exemptions	n/a	5	6	n/a
	36	8	9	28

2017 – 2018 Board of Review Members

Jeff Seelye Chairman

Bob Lieby

John Findley

Herb Gibbs – (Alternate)