



Property Description and Mapping (PD&M)

A Division of the Equalization Department

Organizational Efficiency Analysis

September 2013



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TABLE OF CONTENTS

Organizational Efficiency Analysis

Property Description and Mapping (PD&M)
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I. Introduction.....	1
II. Methodology.....	1
III. Analysis	
A. Workload Trends	2
B. Staffing Levels.....	2
C. Division Responsibilities	
1. New Parcel Additions	3
2. Existing Parcel Maintenance.....	5
3. Verify, Distribute, and Update New Parcel Data.....	5
4. Update Property Assessment Roll.....	6
5. General Office/Customer Service	7
6. Equalization Services.....	7
7. Management Duties	9
8. Specialized Assignments	9
D. Privatization of Services	10
IV. Conclusions.....	12
V. Recommendations.....	13

APPENDIX

Organizational Chart – Equalization Department.....	A
Property/Mapping Technician Hours by Work Task.....	B
Abstracting/Indexing Clerk Hours by Work Task	C
PD&M Supervisor Hours by Work Task.....	D
Workflow Analysis – PD&M Division	E
Projected Increases in New Parcels (Creation Time and Review Time)	F
Specialized GIS-Based Projects.....	G
Proposed Staff Organization.....	H
Job Description for Administrative Assistant/Equalization Department.....	I

I. INTRODUCTION

The County's Property Description and Mapping (PD&M) Division, which is a part of the Equalization Department (**Attachment A**), provides many essential services for local units of government and residents in the County. These services include, but are not limited to, assigning property parcel numbers, writing property tax descriptions, maintaining the property parcel base layer in the County's Geographic Information System (GIS), and preparing the annual County Apportionment Report.

In early 2012, Equalization Department managers became aware of one retirement and two more potential retirements in the PD&M Division over the next two years¹. They also recognized that parcel-related workloads in PD&M had diminished in recent years due to the economy, and to their credit, requested that the County's Planning and Performance Improvement Department (PPID) conduct an in-depth Organizational Efficiency Analysis (OEA) of the Division. An OEA consists of an analysis of the organizational framework, staffing levels, and overall service delivery.

The Equalization Department is to be commended for embracing *Continual Organizational Improvement*, in order to enhance their efficiency and customer service while cutting cost when possible.

II. METHODOLOGY

The PPID used a multi-step approach to complete the OEA. The first step involved the collection of baseline data regarding workload trends and staffing levels in PD&M over the past 10 years.

Then, multiple face-to-face meetings were held with each PD&M staff member to learn about their respective work assignments. Staff shared information regarding the methods used to complete their work and how their job responsibilities have evolved over time based on fluctuating workloads and the implementation of new technology (e.g. GIS, web-based property information databases). The amount of time staff spend annually performing their respective job duties was also obtained. Because each staff member had been working in the PD&M Division for more than 10 years, they were able to estimate the amount of time they spent performing their work back in 2003, which was during the peak of new parcel creation in the County, and how their time is currently spent (**Attachments B-D**).

Meetings were also held with local officials and staff from other County Departments that utilize the services of PD&M to better understand the value and application of those services.

The PPID also examined the potential privatization of PD&M services at the request of Department managers. This involved, but was not limited to, a review of the logistical aspects associated with privatization (e.g. technical infrastructure, data sharing/confidentiality policies), accountability for maintaining accurate property data, and impacts on current service delivery. Since it was determined in the initial stages of this analysis that privatization would not be technically possible, no cost benefit analysis was performed.

All of the data and qualitative feedback were then analyzed to determine if any opportunities exist to achieve efficiencies – either through process improvements, improved time management solutions, and/or reorganization.

1. A 1.0 FTE Mapping Technician retired in September 2012, a 0.5 Abstracting Clerk retired in April 2013, a 1.0 FTE PD&M Supervisor retired in August 2013

III. ANALYSIS

The results of this Analysis are provided in the following sections:

- A. **Workload Trends** (2003 to 2012)
- B. **Staffing Levels** (2003 to 2012)
- C. **Division Responsibilities** (2003 and 2012)
- D. **Privatization of Services**

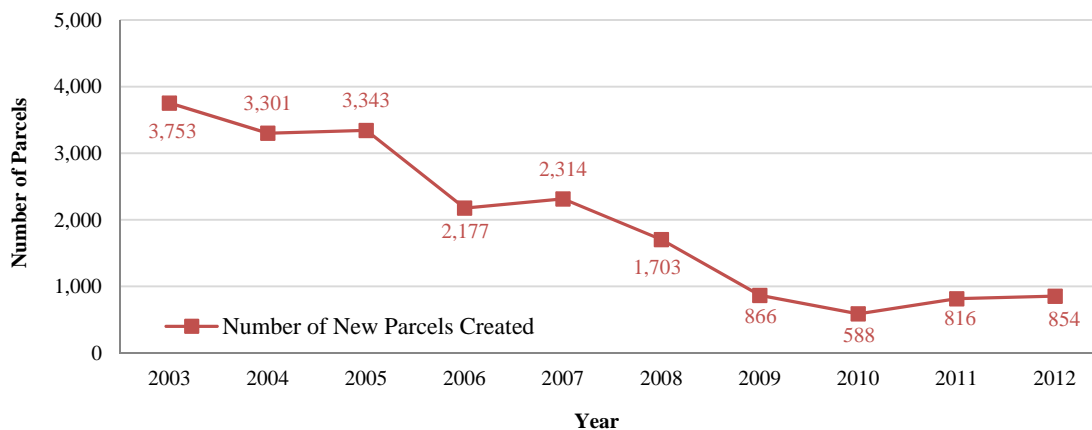
A. Workload Trends

A majority of the workload for PD&M staff is directly proportionate to the number of new property parcels being created in the County at any given point in time.

The highest number of new property parcels created in any given year occurred in 2003, at which time 3,753 parcels were created (**Graph 1**). In 2010, new parcel creation dropped to a low of 588 (an 84% reduction). In 2012, new parcel creation increased to 854 (a 77% reduction compared to 2003).

Department managers believe the recent upward trend is tied to an uptick in the economy. They also anticipate that new parcel creation, along with work-load, will continue to rise over the next several years. In fact, during 2013, Managers have reported a significant increase in new parcels compared to last year; however, the current new parcel trend is still below levels experienced between 2003 and 2008.

Graph 1
New Parcel Creation



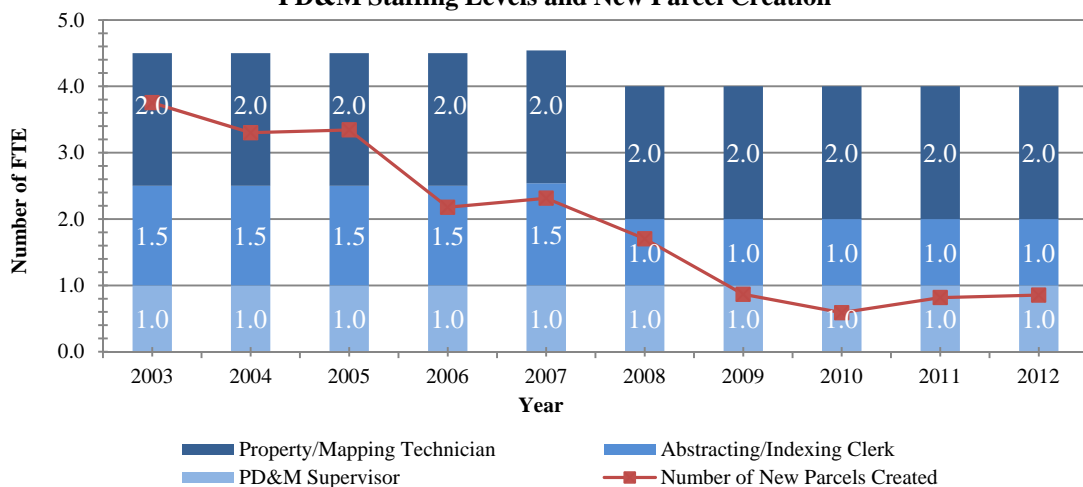
Source: Equalization Department

B. Staffing Levels

The PD&M Division is currently comprised of 2 full-time Property/Mapping Technicians, 2 part-time Abstracting/Indexing Clerks, and 1 full-time PD&M Supervisor. This equates to 4 full-time employees (FTEs).

At the peak of parcel creation in the County (2003), PD&M was comprised of 4.5 FTE. However, in 2008, managers reduced clerical staff by .5 FTE (**Graph 2 – Page 3**). Then, in 2012, Equalization managers again recognized that further opportunities for efficiency could be possible, and subsequently initiated this Analysis.

**Graph 2
PD&M Staffing Levels and New Parcel Creation**



Source: Equalization Department, Annual County Budget Reports, Fiscal Services Department

C. Division Responsibilities

This section of the report examines the various responsibilities of the PD&M Division. It includes a description of the work performed by staff, as well as a comparison of the time spent to perform their work at the peak of parcel creation in 2003 and at the present time (2012). It also provides insights from customers and/or staff regarding service delivery. Finally, it includes the opportunities that exist to achieve efficiencies with respect to each job responsibility.

The responsibilities of the PD&M Division are divided into the following categories:

- | | |
|---|---------------------------------------|
| 1) New Parcel Additions | 5) General Office/Customer Assistance |
| 2) Existing Parcel Maintenance | 6) Equalization Services |
| 3) Verify, Distribute, and Update New Parcel Data | 7) Management Duties |
| 4) Update Property Assessment Roll | 8) Specialized Assignments |

1) New Parcel Additions

The principal responsibility of the Property/Mapping Technicians is to assign parcel numbers and write tax descriptions for new property parcels. Although it is the statutory responsibility of each local unit of government to perform this work for parcels within their jurisdiction, the County provides this service for local units primarily because it has the technical resources and staffing expertise to complete the work.

In addition to assigning parcel numbers and writing tax descriptions, the Mapping Technicians will add parcel data into the County's GIS property base layer and the County's property assessment roll database (i.e. BS&A system). The BS&A information is then shared with each local unit of government for inclusion in their respective BS&A systems.

A workflow diagram of the PD&M property parcel process is provided in **Attachment E**.

Time Management

In 2003, during the peak of new parcel creation in the County, two Mapping Technicians spent 4,160 hours (100% of their time) adding 3,753 new parcels into the GIS (**Table 1**). This equates to a rate of 1.1 staff hours per parcel.

By 2012, 1,332 hours was spent adding 854 new parcels into the GIS, which equates to a rate of 1.56¹ staff hours per parcel. However, another 1,788 hours was also spent adjusting property boundaries in the GIS, which was not a task performed back in 2003.

Table 1
Actual Time for New Parcel Additions

	Total Parcels Created	Hours Spent Adding New Parcel to GIS Base Layer	Hours Spent Adjusting Boundaries in GIS Base Layer	Total Hours
2003	3,753	4,160	0	4,160
2012	854	1,332	1,788	3,120¹

Source: PD&M Staff

1. These hours reflect the two mapping technicians that dedicate 70% of their time (2,912 hours combined annually) to creating new parcels. It also includes 208 hours (10% of time) spent annually by the PD&M Supervisor to create parcels in order to maintain GIS experience

In 2003, because of the extent of parcels needing to be created, the Technicians focused solely on adding new parcel data into the GIS base layer. In 2012, the Technicians had time to add the new parcels into the base layer and also time (up to 1,788 hours annually) to adjust other property boundaries in the GIS that are near to where the new parcels are added.

While this additional boundary adjustment effort can help to enhance the overall accuracy of the property base layer, it is not an imperative function. In fact, local assessors and county departments that utilize the GIS indicated that the existing accuracy of the parcel base layer is sufficient for their needs. If there are any egregious errors with the parcel boundaries, it was reported by these customers that such issues are promptly resolved by the Mapping Technicians (as is discussed in the next section of this report).

Opportunity for Greater Efficiencies

When a new parcel is created, it is appropriate for the Technicians to adjust the parcel boundaries in the immediate vicinity of a new parcel to ensure a proper fit (which is standard GIS protocol); however, it is not necessary to adjust every boundary within the extended vicinity of that new parcel.

Thus, if the Technicians are able to focus their efforts on adjusting only those property boundaries in the immediate vicinity of a new parcel it can result in approximately 1,788 hours of time savings annually (**Attachment F – Table 1**).

1,788 hours of time savings can be achieved annually as it pertains to adding new property parcels

Additionally, Department Managers reported that a few manual processes currently performed by the Mapping Technicians could be automated to achieve even greater efficiencies. These automation options include updates to the *Green Book* and *Inactive Parcel Tracking Sheets* which are used to record changes that occur to a parcel. These processes could be automated utilizing GIS which already contains built-in parcel tracking

1. Based on time data provided by PD&M staff, along with subsequent data provided by Equalization Department Managers, it was determined that 1.56 hours per parcel is the optimum rate for which new parcels can be added into the current GIS infrastructure

modules that just need to be activated/utilized. The GIS Department also anticipates the installation of a new parcel mapping software in the next year or two which could provide additional time-savings for the Mapping Technicians. The additional time-savings that could be achieved through these automations is not known at this time.

2) Existing Parcel Maintenance

In addition to creating new parcels, the Mapping Technicians also dedicate time to resolving errors/issues with existing parcel data and property tax descriptions. Many of the errors requiring correction are identified by citizens, surveyors, local assessors, or County departments.

Time Management

In 2003, the Technicians were not able to dedicate time to maintaining/updating the parcel base layer because they were busy keeping-up with the glut of new parcels being created. It was reported by the Technicians that customer concerns were only resolved as time permitted. Not until recently have the Technicians been able to dedicate time to promptly handling customer concerns. During 2012, 416 hours were spent by the Technicians resolving parcel and tax description errors/issues.

Opportunity for Greater Efficiencies

At this time, there are no known opportunities to achieve efficiencies as it pertains to resolving errors/issues with parcel data and/or tax descriptions. In fact, during the interviews that were conducted with consumers of PD&M services (e.g. Drain Commission Office, Parks Department, local assessors), it was reported that the Mapping Technicians are adept at promptly and accurately resolving parcels errors. If anything, the Mapping Technicians should remain diligent in providing this service as it is helping to improve the integrity of the GIS property base layer.

3) Verify, Distribute, and Update New Parcel Data

After the Mapping Technicians add/adjust parcel data in the GIS, it is the responsibility of the Abstracting/Indexing Clerks to check the accuracy of this information. The Clerks will correct any typographical errors, transposed numbers, missing data, etc. The verified parcel data is then distributed to local units of government for inclusion in their respective BS&A systems. The Clerks also update the County's Online Split History Database with the new parcel numbers and tax descriptions.

Time Management

In 2003, the Clerks spent 1,352 hours verifying, distributing, and updating county databases with the parcel data (**Table 2**). Based on the number of parcels reviewed, it took the Clerks an average of 22 minutes per parcel to perform this work in 2003. In 2012, that rate increased to 31 minutes per parcel.

Table 2
Actual Time to Review, Distribute, and Update New Parcel Data

	Total Hours Reviewing New Parcels	Total Parcels Reviewed	Average Time Spent Per New Parcel Reviewed¹
2003	1,352	3,753	22 Minutes
2012	1,237	2,416 ²	31 Minutes

Source: PD&M Staff

1. Calculated by dividing the number of hours reviewing new parcels by the number of parcels reviewed
 2. This number includes 854 new parcels reviewed and 1,562 other parcels reviewed which were modified to accurately fit into the GIS base layer

Opportunity for Greater Efficiencies

According to Department Managers, the Abstracting/Indexing Clerks were not using GIS or BS&A software back in 2003. Even though these new software packages have added additional steps in the parcel review process, the Managers have indicated that the Clerks should still be able to perform their parcel reviews at the same rate as performed during the peak of parcel creation (22 minutes per parcel). If this occurs, 343 hours of potential time savings could be achieved annually (**Attachment F – Table 2**).

The efficiencies could be even greater through automation. For instance, the Clerks currently dedicate 156 hours each year to manually updating the County’s Online Split History Database (refer to Attachment C). This time could be reduced by up to 40% if the County’s GIS and BS&A systems are configured to automatically populate the Online Database. If this automation occurs, an additional 62 hours of time-savings could be achieved. In total, 405 hours of potential time savings is possible annually with respect to the parcel verification process.

405 hours of total time savings can be achieved annually as it pertains to reviewing, distributing, and updating new parcel data

4) Update Property Assessment Roll

The Abstracting/Indexing Clerks, and the PD&M Supervisor, are responsible for continually updating the County’s BS&A, as well as generating reports from the system. The types of updates made to the system involve, but are not limited to, tax decisions made by the Michigan Tax Tribunal (MTT) and/or local Boards of Review, as well as updated property owner names and addresses. Maintaining an up-to-date County BS&A is important for use in auditing local assessment rolls for Equalization, as well as for use on the County’s website and by the County Treasurer’s Office. BS&A systems keep inventory of the assessed value of all properties, including each property’s corresponding tax rate and tax exemptions.

The reports that are generated from the BS&A are typically for local and state officials, as well as in response to requests made through the Freedom of Information Act.

Time Management

In 2003, the total time that was dedicated to updating the Property Assessment Roll was 754 hours (**Table 3**). According to staff and the PD&M Supervisor, the total time spent performing these tasks has remained relatively consistent over the last 10 years.

Table 3
Update Property Assessment Roll

	Enter MTT Decisions into BS&A	Enter Board of Review Decisions into BS&A	Update Names and Addresses in BS&A	Monitor & Generate Reports from BS&A	Total Hours to Update Property Assessment Roll
2003	208	104	0	442	754
2012	208	104	53	442	807

Source: PD&M Staff

Opportunity for Greater Efficiencies

At this time, there are no known opportunities to achieve efficiencies with respect to updating the County BS&A and/or generating reports from the system.

5) General Office/Customer Assistance

All PD&M staff are responsible for performing general office duties such as record keeping and filing, as well as responding to public inquires. The Mapping Technicians and PD&M Supervisor also provide technical assistance to title companies, citizens, local assessors, and county staff as needed.

Time Management

In 2003, 2,808 hours were spent annually performing general office duties (**Table 4**). In 2012, this time was reduced to 1,592 hours. The reduction was attributed to a decline in providing direct assistance to the public. If a citizen wants to purchase a tax map they now visit the GIS Department whereas back in 2003 the PD&M Division handled these types of requests.

Table 4
General Office/Customer Assistance

	Public Inquires	Technical Assistance	Record Keeping & Filing	Deed Updates	Total Hours for General Office
2003	1,758	0	218	832	2,808
2012	1,041	504	47	n/a ¹	1,592

Source: PD&M Staff

1. This work task was automated after 2003

Opportunity for Greater Efficiencies

At this time, there are no known opportunities to achieve efficiencies as it pertains to performing general office duties and/or providing customer assistance.

6) Equalization Services

Because of the decline in the number of new parcels being created in the County since 2003, PD&M staff have been able to assist Equalization Division staff with a portion of their workload. This assistance primarily involves entering sales study data into the BS&A. PD&M staff, primarily the PD&M Supervisor, also prepare the County's Apportionment Report. This technical report, which is statutorily required by the State, provides data pertaining to tax levies in the County and taxable valuation totals for each local unit.

The time spent performing Equalization services is as follows:

6a. Property Sales Data

Staff in the Equalization Division had previously been responsible for entering sales data into the County BS&A for use in property sales studies. However, since that Division now provides local assessing services for the City of Grand Haven, this data entry work has been shifted to PD&M staff because their workloads have decreased.

Time Management

Up to 208 hours annually (4 hours per week) are spent by the Abstracting/Indexing Clerks entering property sales study data into the BS&A.

Opportunity for Greater Efficiencies

At this time, there are no known opportunities to achieve efficiencies as it pertains to performing this work.

6b. Apportionment Report

The PD&M Division is responsible for preparing the County Apportionment Report. Preparation of the Report had been performed by the Treasurer’s Office until 2005 at which time it was transferred to the Equalization Department. The completion of the Report subsequently became the responsibility of PD&M staff, primarily the PD&M Supervisor. It is a highly-detailed Report of which the technical aptitude of a mid-level staffer is required.

Time Management

Up to 426 hours are spent preparing Ottawa County’s Report each year (**Table 6**). This time includes collecting and reviewing millage request forms (L-4029 forms) from local taxing authorities, preparing the certified county tax rates for each local unit, preparing the tax rate summary, and assembling the actual report. An additional 140 hours is also spent preparing supplemental worksheets for the report. This equates to 566 total hours (14 weeks) of preparation time annually.

Muskegon County, which is comparable to Ottawa in terms of number of taxes levied and number of taxing authorities, indicated that 270 hours (6.75 weeks) are spent annually preparing their Apportionment Report¹.

Table 6
Apportionment Report

	Report Preparation	Additional Worksheet Preparation	Total Hours
Ottawa County	426	140 ¹	566
Muskegon County	270	0	270

Source: PD&M Staff

1. PD&M staff spend an additional 140 hours annually completing several apportionment report-related worksheets which Muskegon County does not perform. These include preparation of winter and summer tax warrants, bonding worksheets, DNR worksheets, and Truth in Taxation worksheets.

Opportunity for Greater Efficiencies

Through multiple discussions with Equalization Department managers, it was agreed that PD&M staff could increase efficiencies with respect to preparing the County’s Apportionment Report. If staff can prepare the Report with the same efficiency as Muskegon County, and still complete the additional supplemental worksheets (which Muskegon does not prepare), at least 156 hours² of time savings can be achieved annually.

156 hours of time savings can be achieved annually as it pertains to preparing the Apportionment Report

1. Allegan County and Saginaw County also provided the time required to prepare their annual Apportionment Reports; however, their time was not comparable to Ottawa since it did not include the time required to collect, review, and prepare tax rates – it only included the time required to actually assemble the report.
2. Calculated by subtracting 410 hours (270 hours to prepare report plus 140 hours to prepare worksheets) from 566 hours (current preparation time)

7) Management Duties

The management duties associated with the PD&M Division are performed by the PD&M Supervisor. These duties involve responding to operational and procedural inquiries from Division staff (and occasionally staff in the Equalization Division), and monitoring the completion of staff work assignments. The Department Director and Deputy Director are involved in staff performance evaluations, disciplinary issues, and other management items as needed.

Time Management

The PD&M Supervisor spends 260 hours annually managing staff.

Opportunity for Greater Efficiencies

Of the three Divisions in the Equalization Department (i.e. Equalization, PD&M, and Local Assessing), PD&M is the only Division that has a designated management position. The Department Director and Deputy Director have indicated that they could reasonably assume staff management duties for the PD&M Division – not because of concerns with existing management but as a result of reduced work-loads and as another means to achieve efficiencies in the Division. If this transfer of management duties occurs, 260 hours of time savings could be achieved annually in the Division.

260 hours of time savings can be achieved annually in the Division as it pertains to transferring management duties

8) Specialized Assignments

As time permits, PD&M staff will complete other assignments as requested by Department Managers. These are often one-time projects as discussed below. It was determined during this Analysis that the GIS Department currently has two specialized GIS-based assignments of which the expertise of the PD&M Mapping Technicians would be value.

8a. One-Time Projects

The types of one-time projects that are completed by staff, as time permits, include, but are not limited to, “cleaning up” legal descriptions for local units of government, updating condominium descriptions in the BS&A, and digitally scanning historical land division maps into GIS for archival purposes.

Time Management

PD&M staff generally spend up to 114 hours annually with one-time projects.

Opportunity for Greater Efficiencies

At this time, there are no known opportunities to achieve efficiencies as it pertains to completing one-time projects.

8b. Specialized GIS-Based Projects

During the Analysis process, it was discovered that the GIS Department has been considering the development of additional base layers which could further enhance the usefulness of the GIS. These additional layers include a Road Right-of-Way base layer and a Drainage Easement base layer.

Considering the workload reduction among the PD&M Mapping Technicians (and the 1,788 hours of potential efficiencies that can be achieved with respect to the new parcel update process), it was determined that these are two such projects in which the expertise of the Technicians could be effectively utilized.

A description of these two specialized GIS-based projects is as follows:

- *Create Road Right-of-Way Base Layer*
The first specialized GIS-based project is to create a Road Right-of-Way (ROW) base layer in GIS. This layer has been requested by the County Road Commission (with no specific timeframe for completion). It is estimated that the entire ROW project will take 2,625 hours to complete (**Attachment G**).
- *Create Drain Easement Base Layer*
The second GIS-based project involves creating a drainage easement base layer. The creation of this layer would be beneficial for the Drain Commissioner's Office and Parks Department. The total estimated time required for this project is 800 hours.

D. Privatization of Services

At the request of Equalization Department managers, the PPID examined whether or not the services of PD&M could be privatized. Since the principal responsibility of the Division is to assign parcel numbers, write property tax descriptions, and maintain the property base layer of the County's GIS system, these were the services for which privatization was examined.

It was revealed through this examination that the risks and logistical issues associated with privatizing the PD&M's parcel services outweigh any possible benefits that may exist. The risks and logistical issues are as follows:

- 1) Violation of GIS confidentiality policies
If a private contractor is utilized for parcel services, they would need direct access to edit data on the County's IT/GIS file server. This is a concern because the servers contain certain data (e.g. law enforcement, public works) that is protected by nondisclosure agreements. Although the current file server infrastructure (SDE) has the ability to make 'restricted' data read-only, the GIS system software does not contain the necessary security measures that would allow a user to edit data *and* restrict access to read-only data that is also on the server.
- 2) Loss of accountability to maintain accurate GIS data
The County maintains a robust GIS that is used by countless individuals and organizations. Further, the County GIS Department, along with the PD&M Division, is dedicated to ensuring that the data in the GIS is as accurate as possible. If a private contractor is utilized for parcel services, and if the property parcel data is not accurate, GIS users may begin to question the accuracy of the other 280 active GIS datasets which the County maintains.
- 3) Decrease in communication between County staff and local property officials
Local units of government are statutorily required to maintain parcel data within their jurisdiction. However, the County provides this service for local units primarily because it has the technical resources and staffing expertise to complete the work. In order to ensure the accuracy of the property data, a high degree of communication occurs between local property officials and PD&M staff. This ease-of-communication has been an important factor in creating and maintaining an accurate property parcel base layer for the County's GIS. If a private contractor is utilized for parcel services, this communication would cease and local officials would be required to work directly with the hired firm.
- 4) Decrease in communication between County GIS staff and PD&M Mapping Technicians
Face-to-face interactions between GIS staff and the PD&M Technicians occur almost daily to discuss parcel adjustments, boundary line questions, and prioritize parcel errors needing correction. This ease-of-communication has been an important factor in creating and maintaining an accurate property parcel base layer for the County's GIS. If a private consultant is hired to perform parcel services, it would disrupt the communication that is needed to maintain the level of data accuracy and quality that is expected by users of the data.

5) Negative impact to customer service

At present, customers who have questions/concerns with the parcel data will typically visit the PD&M office which is located at the County's Administrative Complex in West Olive. This face-to-face assistance is important to effectively resolve any concerns that a citizen may have regarding their property boundaries and/or tax descriptions. If a private contractor is utilized for parcel services, customers with questions/concerns would not speak with County staff, but rather they'd have to travel to that firm's office in order to discuss their issues regarding the County's GIS data.

Based on the issues identified above, privatization is not regarded as a feasible option.

IV. CONCLUSIONS

The Equalization Department is to be commended for pursuing continual organizational improvement by initiating an Organizational Efficiency Analysis. As a result of this Analysis, it was confirmed that the Department's PD&M Division is greatly appreciated by, and widely recognized as an invaluable service to, local units of government, residents, and County departments. Many positive comments were received from customers regarding the staffs' ability to maintain up-to-date parcel data and efficiently resolve parcel errors.

The Analysis also verified that several opportunities exist to achieve greater efficiencies in the PD&M Division. In total, 2,609 hours in annual time savings were identified for the Division (**Table 7**). This savings can be achieved by improving the efficiency of some work activities, discontinuing non-essential work tasks, and reorganizing certain essential work assignments.

Table 7
PD&M Division Efficiencies

Work Responsibility	2012 Current (Annual)	2012 Optimal (Annual)	Efficiencies (difference between actual and optimal)	Reference Page
1) New Parcel Additions	3,120	1,332	1,788¹	Page 3
2) Existing Parcel Maintenance	416	416	0	Page 5
3) Verify, Distribute, and Update New Parcel Data	1,237	832	405	Page 5
4) Update Property Assessment Roll	807	807	0	Page 6
5) General Office/Customer Assistance	1,592	1,592	0	Page 7
6a) Property Sales Data	208	208	0	Page 7
6b) Apportionment Report	566	410	156	Page 8
7) Management Duties	260	0	260	Page 9
8a) One-Time Projects (e.g. scanning maps)	114	114	0	Page 9
Total	8,320 (4.0 FTE)	5,711 (2.75 FTE)	2,609 (1.25 FTE)	

Source: PD&M Staff and PPID

1. Additional efficiencies could be achieved through the automation of existing manual processes (e.g. Green Book, Online Split History)

Although the identified efficiencies equate to a 1.25 FTE, it would not benefit the PD&M Division, Equalization Department, or County to reduce staff (through attrition) by this amount. As described in the Analysis, it was determined that the expertise of the PD&M Mapping Technicians could be utilized to assist the GIS Department with specialized GIS-based projects. Additionally, Department Managers are reporting an increase in new parcel creation in 2013 compared to 2012.

However, in light of the reported increase in workload, and the potential efficiencies identified in this Analysis, a smaller reduction in staffing (through attrition) is possible. This finding does not in any way imply that the work activities of any positions being reduced are, or were, not needed in the PD&M Division. In fact, these activities were, and continue to be, critical to the success of PD&M. But as a result of workload reductions and retirements, it only now became possible to reorganize and assign these important and worthwhile duties to other positions under a new organizational structure.

To that point, after several reorganization scenarios were developed, it was determined in conjunction with Equalization Department Managers to reduce staffing-levels (through attrition) by 0.73 FTE (**Attachment H**). This reorganization will not only result in a first year cost-savings of \$57,537 for the County, but also allow PD&M staff to handle anticipated increases in new parcels and to assist the GIS Department with the special projects discussed earlier in this Analysis.

V. RECOMMENDATIONS

Based on the findings and conclusions of the Analysis, the following recommendations are being made:

Staffing

- Recommendation 1:** Do not privatize PD&M services. The risks and logistical issues associated with privatizing these services outweigh any benefits (e.g. cost-savings) that could be achieved. These issues include, but are not limited to, violation of confidentiality policies related to GIS data, loss of accountability to maintain the accuracy of the GIS property base layer, and negative impact on customer service.
- Recommendation 2:** Implement the proposed staff reorganization that will achieve a net decrease of .73 FTE in the PD&M Division. Implementation involves the following:
- a) Eliminate (through attrition) the full-time (1.0 FTE) PD&M Supervisor position.
 - b) Eliminate (through attrition) a part-time (0.5 FTE) Abstracting/Indexing Clerk position in the PD&M Division
 - c) Increase the hours of a part-time (0.5 FTE) Abstracting/Indexing Clerk position in the Equalization Division by 520 hours (0.25 FTE).
 - d) Reclassify the temporary (1,000 hours per year) Personal Property Auditor position to a full-time (1.0 FTE) Administrative Assistant. A job description for this new position, which will be responsible for completing the technical reporting functions of the Department among other duties, is provided in Attachment I.

Performance

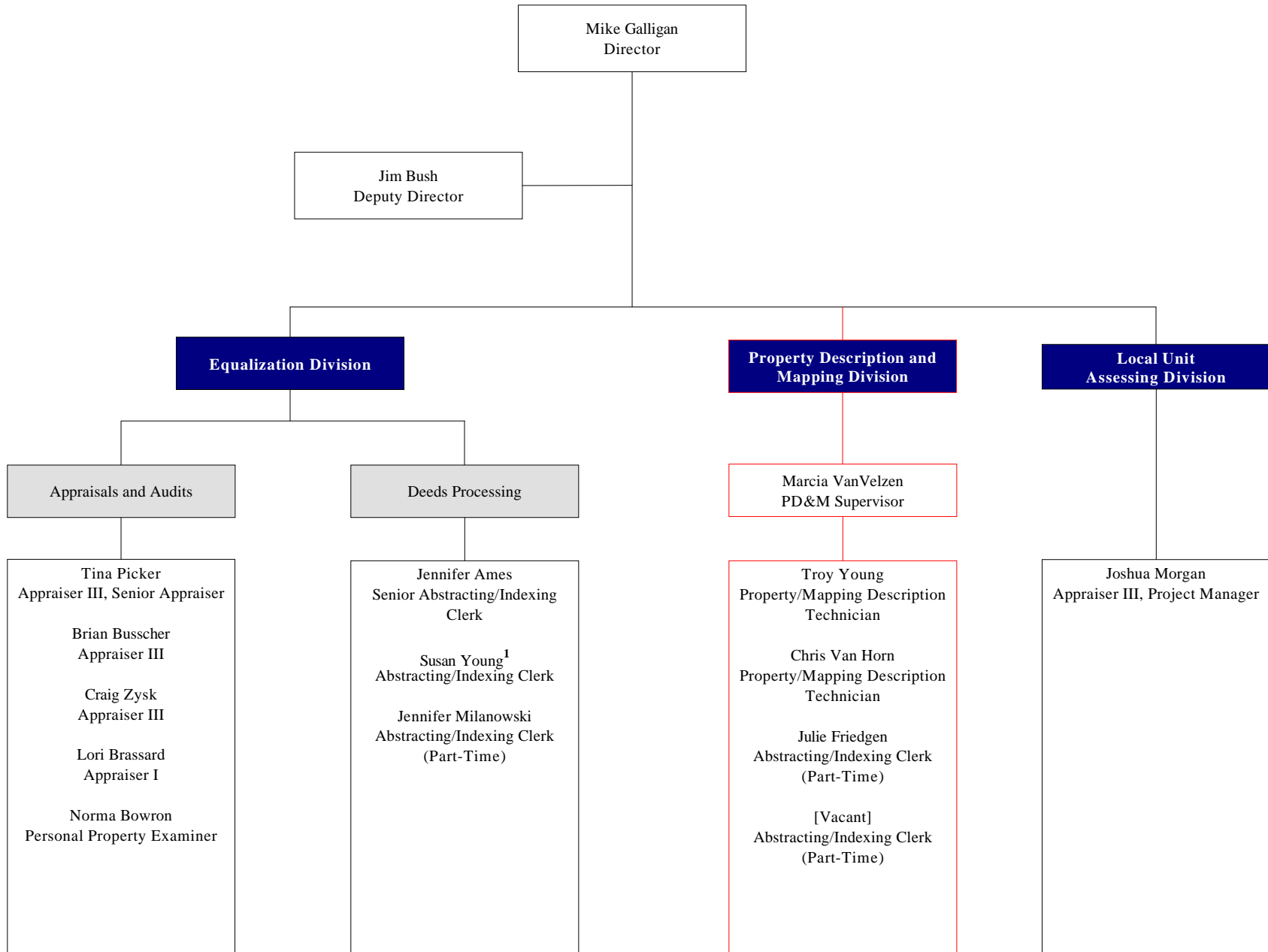
- Recommendation 3:** Monitor the parcel creation process to ensure optimal efficiency and accuracy. The optimal average time to create a new parcel is 1.56 hours.
- Recommendation 4:** Monitor the parcel review process to ensure optimal efficiency. The optimal average time to review and distribute new parcel data is 22 minutes.
- Recommendation 5:** Explore and implement opportunities to achieve greater efficiency through automation of existing manual processes (e.g. updates to Green Book and Inactive Parcel Tracking reports).
- Recommendation 6:** Assist the GIS Department with specialized projects as time permits (e.g. Road Right-of-Way base layer project and Drainage Easement project).

Evaluation

- Recommendation 7:** Conduct a follow-up Analysis in 3 years to re-assess Division increases or decreases in workloads, and the impact of any changes on staffing requirements and service delivery. If workloads change significantly in the Division prior to the 3-year evaluation timeframe, a follow-up Analysis will be completed sooner.

Attachments

Attachment A
Equalization and Property Description and Mapping Department
Organizational Chart (July 2013)



1. Five hours per week on average is spent performing clerical work for the Local Unit Assessing Division

Attachment B

**Time Management - Property/Mapping Technicians
Annual Hours (2003 and 2012)**

	2003			2012		
	Mapping Technician (1.0 FTE)	Mapping Technician (1.0 FTE)	Combined Annual Hours Per Work Task	Mapping Technician (1.0 FTE)	Mapping Technician (1.0 FTE)	Combined Annual Hours Per Work Task
New Parcel Creation						
Update GIS base layer, prepare legal descriptions from property surveys, assign parcel numbers, update BS&A	2,080	2,080	4,160	1,456	1,456	2,912
Annual Hours	2,080	2,080	4,160 (100%)	1,456	1,456	2,912 (70%)
Existing Parcel Maintenance						
Resolve Errors/Issues with Parcel Data (identified by citizens, surveyors, local units, departments, other)	0	0	0	208	208	416
Annual Hours	0	0	0	208	208	416 (10%)
General Office/Customer Service						
Respond to General Inquiries (citizens, title companies, local units, county staff, others)	0	0	0	416	416	832
Annual Hours	0	0	0	416	416	832 (20%)
TOTAL			4,160 (100%)			4,160 (100%)

Source: Equalization Department

Attachment C

**Time Management - Abstracting/Indexing Clerks
Annual Hours (2003 and 2012)**

	2003				2012		
	Clerk (1.0 FTE)	Clerk (0.5 FTE)	Clerk (0.5 FTE)	Combined Annual Hours Per Work Task	Clerk (0.5 FTE)	Clerk (0.5 FTE)	Combined Annual Hours Per Work Task
New Parcel Verification							
Review Parcel Split Data Prepared by Mappers (e.g. boundary lines, descriptions, parcel numbers)	0	676	0	676	36	619	655
Distribute Verified Split Data to Local Units	0	104	0	104	0	104	104
Update County's Online Split History Database with New Parcel Data	0	156 ¹	0	156	0	156	156
Enter New Parcel Values into County BS&A and Verify that New Parcel Values Balance	416	0	0	416	312	10	322
Annual Hours	416	936	0	1,352 (32.5%)	348	889	1,237 (60%)
Update Property Assessment Roll							
Enter MTT Decisions into County BS&A and scan and attach MTT filings	0	0	0	0	208	0	208
Enter Board of Review Changes	0	0	0	0	104	0	104
Update Names and Addresses in BS&A	0	0	0	0	43	10	53
Annual Hours	0	0	0	0	355	10	365 (17.5%)
General Office/Customer Service							
Respond to General Inquiries (citizens, title companies, local units, others)	1,560	94	104	1,758	21	42	63
Other (record keeping, review maps, filing)	104	10	104	218	0	47	47
Deed Updates (place parcel number on deeds – this task is no longer performed by the Clerks)	0	0	832	832	n/a	n/a	n/a
Annual Hours	1,664	104	1,040	2,808 (67.5%)	21	89	110 (0.5%)
Equalization Services							
Assist with Preparation of Apportionment Report (review data, binding reports, filing)	0	0	0	0	25	21	46
Enter Sales Data into County BS&A	0	0	0	0	208	0	208
Annual Hours	0	0	0	0	233	21	254 (12%)
Miscellaneous Assignments							
Miscellaneous (Update Condominium master deeds; Scan hard-copy maps into GIS; scan surveys into GIS)	0	0	0	0	83	31	114

TOTAL

4,160 (100%)

2,080 (100%)

Source: Equalization Department

1. This update process occurred in the County's AS400 and in hard-copy format.

Attachment D

**Time Management - PD&M Supervisor
Annual Hours (2012)¹**

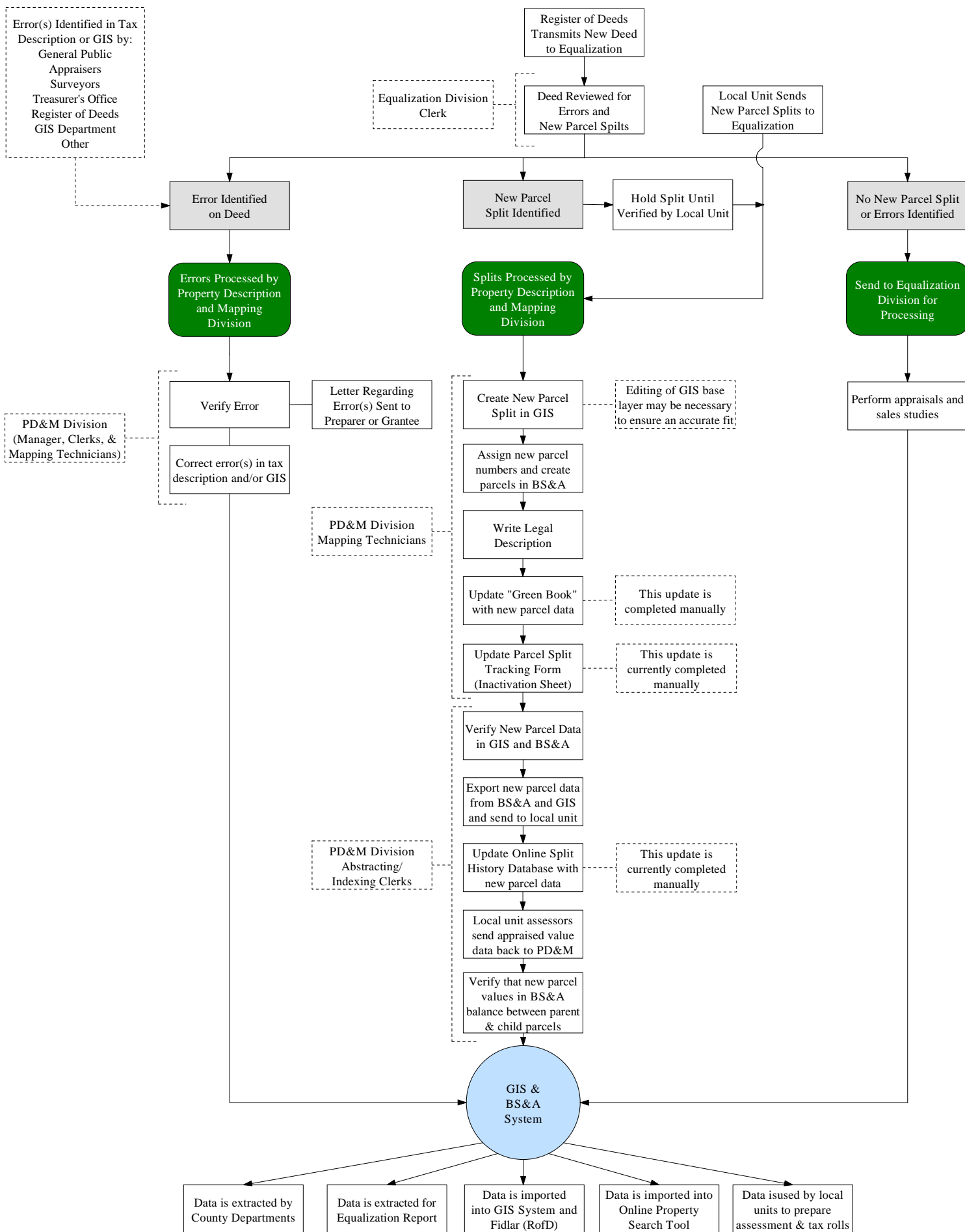
	2012
	Supervisor (1.0 FTE)
New Parcel Creation	
Create New Parcel Splits (task performed in order to maintain GIS experience)	208
Annual Hours	208 (10%)
Update Property Assessment Roll	
Update, Monitor, and Generate Reports from the County BS&A System	442
Annual Hours	442 (21%)
General Office/Customer Service	
Responds to General Inquiries (county departments, title companies, attorneys, citizens)	146
Provide technical and procedural assistance (assessors, treasurers, clerks, school district)	504
Annual Hours	650 (31%)
Management Duties	
Manage Property Description & Mapping Staff	260
Annual Hours	260 (13%)
Equalization Services	
Prepare County Apportionment Report	520
Annual Hours	520 (25%)
TOTAL	2,080 (100%)

Source: Equalization Department

1. Since the responsibilities of the PD&M Supervisor have changed over the years, data is not available regarding time per work task prior to 2012.

Attachment E

PD&M Property Parcel Process - Workflow Analysis



Attachment F

Table 1 Mapping Technicians

Optimal Time to Create New Parcels (Annual Hours)				
	Number of Parcels Created	Actual Time Spent to Create Parcels ¹	Optimal Time Spent to Create Parcels ²	Number of Hours of Potential Efficiency ³
2012	854	3,120	1,332	1,788
10% Increase in Parcels	939		1,465	1,655
20% Increase in Parcels	1,025		1,599	1,521
30% Increase in Parcels	1,110		1,732	1,388
50% Increase in Parcels	1,281		1,998	1,122
75% Increase in Parcels	1,495		2,332	788
100% Increase in Parcels	1,708		2,665	455

Source: PD&M Staff and PPID

1. This actual time includes the time spent by the Technicians (2,912 hours) and the PD&M Supervisor (208 hours)
2. Calculated by multiplying the number of parcels created by the optimal rate of 1.56 hours to create a parcel
3. Calculated by subtracting the optimal time spent to create parcels from the actual time spent to create parcels

Table 2 Abstracting/Indexing Clerks

Optimal Time to Verify, Distribute, and Update New Parcel Data (Annual Hours)				
	Number of Parcels Reviewed	Actual Time Spent to Review Parcels	Optimal Time Spent to Review Parcels ¹	Number of Hours of Potential Efficiency ^{2,3}
2012	2,416	1,237	894	343
10% Increase in Parcels	2,658		983	254
20% Increase in Parcels	2,899		1,073	164
30% Increase in Parcels	3,141		1,162	75
50% Increase in Parcels	3,624		1,341	(104)
75% Increase in Parcels	4,228		1,564	(327)
100% Increase in Parcels	4,832		1,788	(551)

Source: PD&M Staff and PPID

1. Calculated by multiplying the number of parcels reviewed by the optimal rate of 22 minutes (0.37 hours) per parcel.
2. Calculated by subtracting the optimal time spent to verify parcels from the actual time spent to verify parcels
3. An additional 62 hours of annual time-savings (which is not reflected in this table) is possible by automating the split history database update process

Attachment H

Proposed Staff Organization¹ (0.73 FTE Reduction)

			Management	Appraisals & Property Audits	Deeds Processing	Local Unit Assessing	Property Description & Mapping	Apportionment Report	Property Assessment Roll Database (BS&A)	Customer Service (General Inquiries & Technical Assistance)	Miscellaneous/Special Projects	FTE			Cost Impact to County	
1	Mike Galligan	Director ²										1.00				
2	Jim Bush	Deputy Director ²										1.00				
3	Tina Pickler	Senior Appraiser III		0.85		0.15						1.00				
4	Brian Busscher	Appraiser III		1.00								1.00				
5	Craig Zysk	Appraiser III		1.00								1.00				
6	Joshua Morgan	Appraiser III				1.00						1.00				
7	[vacant]	Appraiser I		0.75		0.25						1.00	Open Position			
8	Lori Brassard	Administrative Assistant (new classification)		0.50				0.20	0.21	0.09		1.00	Reclassify and increase 0.52	\$50,263		New position (\$76,560) less old position (\$26,297)
9	Jennifer Ames	Senior Abstracting/Indexing Clerk (Equalization)			1.00							1.00				
10	Susan Young	Abstracting/Indexing Clerk (Equalization)			0.80	0.20						1.00				
11	Jennifer Milanowski	Abstracting/Indexing Clerk (Equalization)			0.50		0.25					0.75	Increase 0.25	\$16,109		New position (\$48,324) less old position (\$32,215)
12	Marcia VanVelzen	PD&M Supervisor										0.00	Decrease 1.0	(\$91,694)		
13	[vacant]	Abstracting/Indexing Clerk (PD&M)										0.00	Decrease 0.50	(\$32,215)		
14	Julie Friegden	Abstracting/Indexing Clerk (PD&M)			0.10		0.40					0.50				
15	Troy Young	Mapping Technician					0.42			0.20	0.38	1.00				
16	Chris Van Horn	Mapping Technician					0.42			0.20	0.38	1.00				
Total FTE			0.00	4.10	2.40	1.60	1.49	0.20	0.21	0.49	0.76	13.25	<i>Decrease .73 (from 2012)</i>			
													Proposed Cost-Impact ³ :	(\$57,537)		

1. This table provides an estimated distribution of work assignments among staff and is subject to change based on actual workloads and managerial decisions
 2. The time for the Department Director and Assistant Director is not split-out as their time fluctuates based on whichever work tasks need attention
 3. 2014 Salary and Fringes (Source: Human Resources)

Attachment I

TITLE: ADMISTRATIVE ASSISTANT/ EQUALIZATION DEPARTMENT

JOB SUMMARY: Under general supervision of the Equalization Director, audits representative samples of businesses in each local governmental unit to ensure accurate reporting and valuation of all assessable business personal property for administration of the Michigan General Property Tax as authorized under Sec. 211 of the Michigan Compiled Laws. Identifies discrepancies between actual values of assessable personal property of businesses and reported values in annual business personal property tax statements and addresses issues related to under- and over-payment of taxes. Audits local taxing jurisdiction tax rate requests, compiles requests in required reports and tax forms, and prepares the annual Apportionment Report. Ensures timely and accurate editing of records used in the preparation of assessment and tax rolls.

ESSENTIAL JOB FUNCTIONS: The essential functions of this position include, but are not limited to, the following:

Personal Property

County Level

1. Select random samples of business parcels in each local unit for personal property audits and record verification.
2. Reviews fixed asset accounting records and compares to the personal property statements filed by the taxpayers identifying potentially nonconforming data.
3. Schedule audit appointments to conduct on-site physical audits of business premises and compare to fixed assets reported in the property tax filing. Review financial statements and invoice documentation as needed verifying accurate accounting of all business personal property. Site visit will be conducted with the Director.
4. Processes petitions to change personal property tax assessments as approved by the Director or local unit assessor and accompany the Equalization director in hearings before the State Tax Commission and/or Michigan Tax Tribunal in matters of contested adjustments.
5. Prepares final audit for director review and inclusion on the local unit study reports.
6. Facilitates the printing of the personal property statements for the local units of government.
7. Researches issues and provides summary reports as requested by the Director and Deputy Director.
8. Assists the Director and Deputy Director with administrative duties including payroll.

Local Level

1. Coordinates the processing of personal property statements for all local units under contract with the county. Contacts taxpayers as needed.

Assessment and Tax Roll

1. Audits local unit property tax rate requests, verifying rates and effective dates of local millages to ensure that total requested tax rates are valid.
2. Prepares documentation required for the tax apportionment process.
3. Assists local taxing entities in the preparation of tax rate requests.
4. Check tax rate request forms. Notify taxing entities of errors, and verify corrections.
5. Reviews millage ballot proposals and recommends editorial changes to proposals to ensure that language and millage parameters conform to statutory requirements.
6. Notifies local units of due dates for submission of assessment and equalization data and reports.
7. Imports property tax data from local units, editing and reformatting data as necessary to ensure accuracy and compatibility with the County system.
8. Reconciles discrepancies between County and local unit data.
9. Assists with the auditing assessment rolls for Equalization purposes.

May be requested to assist with Real Property

1. Under the direction of Appraiser III, participates/assists in the appraisal of all classes of real property, including agricultural, commercial, developmental, industrial, and residential and timber cutover.
2. Sorts and classifies deeds transferring the ownership of agricultural, commercial and industrial real properties and prepares sale folders for further review.
3. Processes randomly selected and recorded sales of agricultural, commercial and industrial parcels for appraisal, preparing new appraisal cards, drawing apex sketches, removing obsolete cards, etc.
4. Verifies measurements contained in parcel descriptions and identifies geological, hydrological and other natural features; soil type; buildable characteristics; drainage requirements; rights-of-way, frontage and accessibility; proximate land usage and availability of public utilities; groundwater and soil contaminants; and other features and characteristics affecting the value of the land.
5. Inspects buildings and other structures; measures external and internal dimensions; establishes age; identifies construction methods and materials; analyzes architectural features, layouts, structural integrity and functional design; locates and identifies nature of building operating systems and components thereof; records current usage of space; and reviews other features affecting value of structures.
6. Makes site drawings of land features and of structure floor plans and features to be included with notes in appraisal documentation; creates and maintains digital drawings and notes for electronic appraisal records.
7. Assists in field appraisals of all real property in assigned local units for which transfers of ownership are recorded to verify selling price, allocate value between land and structures, and collect data for market studies.

8. Collects, analyzes and correlates data for sales studies.
9. Provides information and assistance to local assessors and units of government.
10. Provides assessment information to property owners, builders, real estate brokers, governmental agencies, businesses, residents and the public.
11. Performs additional functions as required to ensure accurate valuation of property and uniform assessment of general property taxes throughout the County.

CONTACTS:

This position has frequent contact with:

1. Local assessors to provide information and assistance in personal property issues.
2. Business owners, CEO's, CFO's, accountants, bookkeepers, local unit assessors, business organizations and members of the general public to provide information and assistance with respect to the identification and valuation of assessable personal property.
3. State Tax Commission for correction and defense of assessed and taxable values changes following personal property audits.
4. Professional organizations to establish and maintain professional contacts and to obtain current information with respect to changes in statutes, regulations, and a wide range of other factors affecting property tax administration.
5. Local unit assessors and treasurers to coordinate the administration of property taxes within the County, ensure proper functioning of the countywide property tax information management system, and provide advice, assistance and information.
6. County Treasurer's office to coordinate data transfers from tax roll imports and the assessment system.
7. Taxing entity finance officers and local unit clerks to coordinate tax rate request processing and certification.

REQUIRED KNOWLEDGE AND SKILLS:

1. Thorough working knowledge of property appraisal principles, practices and techniques.
2. Working knowledge of assessment procedures and the practices approved by the Michigan State Tax Commission.
3. Working knowledge of local government finance and property tax administration in Michigan, the Michigan General Property Tax Act as amended and related statutes, the Michigan tax calendar, assessment administration and public relations, equalization, real property descriptions, and vacant land valuation, as contained in Volume 1 of the Michigan State Assessor's Training Manual.
4. Thorough working knowledge of taxable value; the cost approach to valuation; valuation of personal property; and special assessments, as contained in Volume 2 of the Michigan State Assessor's Training Manual.
5. Working knowledge of generally accepted accounting and audit principles and practices.

6. Working knowledge of word processing, spreadsheet, database management and Internet software applications.
7. Thorough working knowledge of Michigan property tax administration practices and taxing authorities.
8. Working knowledge of real estate terminology.
9. Working knowledge of statistical analysis.
10. Good oral and written communication skills.
11. Ability to interact positively and professionally with property owners, accountants, third-party tax preparers, community and business representatives, real estate professionals, local assessors, other local government employees and members of the general public from a wide range of cultural and socio-economic backgrounds and with varying degrees of accounting and taxation knowledge.

NOTE: Incumbents conduct property appraisals at sites throughout the county and must be able to transport themselves to and from appraisal sites.

REQUIRED EDUCATION, TRAINING AND EXPERIENCE

The required knowledge and skills are normally acquired through completion of either an Assessor's program offered by an institution of higher education or by the State Tax Commission, and passage of the Michigan Certified Assessing Officer Certification, combined with a minimum of two (2) years of progressively responsible experience in the appraisal personal property, and passage of the State Tax Commission Personal Property Examiner certification examination. Bachelor's degree in Business Administration, Finance, Accounting, or closely related field strongly preferred.

LICENSES AND CERTIFICATIONS:

Minimum of Michigan Certified Assessing Officer and maintain certification as a Michigan State Certified Personal Property Examiner. Michigan Advance Assessing Officer preferred.

Must complete all required continuing education credits for annual recertification and maintain current knowledge of Michigan property tax laws and Tax Commission rules and regulations.

Valid Michigan Driver's License.

PHYSICAL REQUIREMENTS:

Must possess sufficient mobility with or without assistive devices to access all natural features, structures and/or improvements on developed and undeveloped agricultural, residential, commercial, industrial and timber cutover parcels being appraised.

Must possess sufficient mobility with or without assistive devices to access all man-made features, fixtures and furnishings of commercial and industrial properties being appraised.

Must have sufficient visual acuity with or without corrective lenses to visually inspect property, equipment, machinery, tools, implements, and other personal property items being appraised.

Must be able to descend to and ascend from ground/floor level to take measurements and to inspect soil and geological land features; building foundations and other structural features, and other features of land and structures being appraised and to inspect floor-mounted equipment and components thereof.

Must be able to tolerate exposure to inclement weather conditions in order to inspect outdoor equipment, including, but not limited to, transportation equipment, construction equipment, and agricultural equipment and machinery.

WORKING CONDITIONS:

Work is normally performed in a normal office environment.

Essential job functions may require incidental exposure to inclement weather conditions, airborne particulates and contaminants, industrial chemicals and compounds, livestock and other animals, and other unpleasant or hazardous working conditions. Site appraisals involve an inherent risk of confrontations with uncooperative or aggressive property owners or occupants.



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