



THE 30,000th DIESEL-POWERED GM COACH to roll from an assembly line at the GMC Truck and Coach Division plant in Pontiac, is examined by Philip J. Monaghan, (left), 1043 Westwood, general manager of the division, and E. P. Crenshaw, general coach sales manager. The GM Diesels first went into production in 1934 when 132 came off the assembly line, and have steadily increased in volume until current production is at an annual rate of nearly 3,000.

Outlines County's Assessing Method

Editor's Note: Hundreds of tax assessors in the state of Michigan are about to start preparing their 1954 tax assessment rolls, from which their respective municipalities will obtain taxes that will pay for services to the communities.

January 1 is the date upon which (personal and real property values are based for the ensuing year. New assessment rolls are compiled during the first couple of months, then presented to the boards of review. After hearing any property owners who desire a correction in the roll, and after making any needed adjustments, the boards of review send the final rolls to the municipal bodies which levy the taxes.

One of Michigan's outstanding tax assessors is Birmingham City Assessor Elmer Haack, who is chairman of the equalization committee of the Oakland county board of supervisors. The following is the text of a short talk Haack made earlier this fall at a conference of supervisors and tax assessors meeting in East Lansing. It outlines what Oakland county has accomplished and is trying to accomplish in the tax assessing field.

By ELMER W. HAACK
Birmingham City Assessor

It was not many years ago that the importance of the assessment function was not fully appreciated by the general public, by public officials and by some assessors themselves.

Considerable progress has been made in this profession in recent years and now many political units are using modern methods of assessing property.

A great deal of work is yet to be done in this respect however, and right now the State Association of Supervisors, the State Tax Commission and the Municipal Association of Assessing Officers are cooperating with the University of Michigan in the preparation of an assessor's manual which will make data available to those assessors who are not now equipped to best perform the duties of their office.

TERMINOLOGY and assessing practices must be defined before

equalization procedure. Oakland county being one of the more recent recruits in this attempt.

OAKLAND COUNTY has the second highest equalized value in the state and is growing fast. We have a wide range of types of property from strictly farming areas to heavy industry.

Particularly during the more recent years, considerable work has been done by the equalization committee in trying to effect a proper equalization.

The committee has spent about 25 days each year in the field checking each type of property in each assessing district to determine at what per cent of value they were assessed. We attempted to arrive at the weighted average assessment of all properties in each assessing district in order to determine a proper equalization.

A COMMITTEE of seven men cannot at best work efficiently traveling throughout the county. Moreover, each member has his own method of determining actual value. In spite of these handicaps considerable valuable data was compiled.

Then came the problem of averaging the various opinions of how different types of property was assessed in the different municipalities. If the final answer resulted in the raising of the equalized percentage of one or more units or an appeal to the state tax commission, it was then that embarrassment presented itself.

Even if we did have sufficient data, it was impossible to compile it in such a way that it could be presented as suitable evidence to the state tax commission for it to uphold our report. Until recently, the state tax commission did not have adequate data in this fast growing county to act intelligently on an appeal.

THE EQUALIZATION committee had for some time considered the advisability of employing assistants to compile data for it during the year to aid it in preparing its equalization report.

Two years ago it asked the board of supervisors to allocate funds for employing such personnel which appropriation was approved. We now are in our second year of operation with a small staff of assistants consisting of:

- 1 Real Property Appraiser
- 1 Auditor for Personal Property
- 1 Statistician
- 1 Clerk

AT PRESENT we are in the market for an assistant to the real property appraiser.

It takes a fair amount of time and effort to organize them to the assistants and get them to the production stage.

It is very important that you employ men qualified to do the work expected of them and it is not always easy to find them in this particular field.

Before you can intelligently discuss any subject, it is necessary to decide on certain definitions.

WE HAVE defined base value for structures for equalization purposes as what it costs to reproduce them according to 1941 unit costs for labor and material, depreciating them for physical condition, obsolescence in the case of old structures.

We have defined that base value for land for equalization purposes shall be the same percentage of present actual value as is used in the case of buildings.

Base value of personal property to be arrived at as follows:

- (A) 80 per cent of all inventories to include raw material, work in process, labor, burden and supplies.
- (B) 40 per cent of original cost of equipment. Fully depreciated items when found to be added in at 25 per cent of original cost.
- (C) Net book value of tools, dies, jigs and fixtures.

WE HAVE adopted the square foot method for reproduction value of buildings.

We use a straight line depreciation of 1 per cent a year for normal depreciation of buildings. We have stressed the importance

of taking proper samplings of properties throughout the various municipalities. Our field men are guided by the above determinations and are gathering data throughout the year which our statistician will use in compiling

the next equalization report. Our committee meets once a month to check the progress made by our assistants and to determine any matters of policy that present themselves. Our objective of better County

Equalization is being well received by the Oakland County Board of Supervisors, and we hope from now on to realize the fruits of our efforts. Bargains galore in Want Ads.

December 24, 1953 THE BIRMINGHAM ECCENTRIC Page 3
★ Smile a Minute... your meat, Willy!" she asked, after watching him for a moment. "Oh, yesum," he replied without looking up. "We often have it as tough as this at home."

This is our prayer . . .
that the hearts of all be
filled with the true
spirit of Christmas . . .
that the joy of the season
be reflected everywhere
in a renewal of
the real meaning of Christmas.
We hope you will have a
Christmas Day of great happiness,
spiritual enrichment and
lofty contemplation; of
comforting hopes and
dreams for the days that lie
ahead, and that the glad
memories of the season
will remain with
you always.

...and God bless everyone



Jacobson's

BIRMINGHAM

So that our employees can fully enjoy the Christmas Holiday . . .
JACOBSON'S APPAREL AND HOME DECORATIVE SHOPS
WILL BE CLOSED SATURDAY, DEC. 26th

Season's Best

We'd like to sit at your fireside to greet you personally, Merry Christmas.

1953

Mortimer's
MEN'S STYLE CENTER
123 West Maple

We Will Be Closed On Saturday, December 26