

County Seeks No Building in Future Rights-of-Way

A county-proposed ordinance that would prohibit any building in rights-of-way as outlined in future municipal master plans has been referred for study by the Birmingham city manager and city attorney.

The suggested ordinance has won recommendation from the executive committee of regional planning commission, inter-county highway commission, Oakland

Finishes Training

GREAT LAKES, Ill.—David E. Paige, of 2422 Pembroke, Birmingham, graduated from recruit training July 5 at the Naval Training Center, Great Lakes, Ill. The graduation exercises, marking the end of nine weeks of "boot camp," included a full dress parade and review before military officials and civilian dignitaries.

The ordinance would prohibit buildings and structures... within the proposed future outside lines of any new, extended or widened street, avenue, place or other public way... shown on any adopted master plan or part thereof...

Derby Paving To Start Soon, Says Troy Aide

Paving of Derby road from Adams to the Grand Trunk bridge should begin within the next few days.

David Hase, Troy city engineer, said the project was delayed several weeks by lowering of a water main in front of Derby Junior high by the City of Birmingham.

HE SAID PAVING will begin as soon as a storm sewer is installed on the unpaved stretch in front of the school. The sewer is a T.P. project.

Actual paving will take only about three days, he estimated.

New Method Used On Property Taxes

EDITOR'S NOTE: Following is the third in a series of articles on Michigan property taxes. They are from a speech given by tax authority Thomas E. Hurms to the Birmingham Women's club.

By THOMAS E. HURMS

A new method for assessing personal property has just been established by our state tax commission. I suppose that you could call this method the "state tax commission" method or the "trended cost" method. The method has been made effective only after several years of intensive study carried out by the staff of the commission, under the leadership of Mr. Nims who heads the commission. By using tables which are considered reliable, the original cost of taxpayer's personal property is adjusted to reflect what it would have cost if purchased in 1957.

For instance, if a lathe was purchased in 1947 for \$10,000, a multiplier of 1.49 will bring the cost to \$14,900 and so on for each year's purchase. These costs are then depreciated according to the age of the equipment to arrive at the true cash value, 50 per cent of which would be the state equalized value. The primary taxing district assessor then multiplies this product by a percentage representing the ratio of the assessed values of his district to state equalized values for his district. This final product represents the taxpayer's assessed value.

Here again the other methods I have mentioned in connection with real estate could be applied but their application to personal property would be very difficult.

THE FOREGOING should give you a general idea of the techniques employed by our assessors. Our primary law requires the assessor to examine each piece of property and determine its value. This is a practical impossibility. Hence, there is a tendency to estimate and place the value on the rest on the tax roll at last year's figure. This practice, coupled with inflation, eventually leads to inequities and discrimination between individual taxpayers.

In order to correct such errors and other mistakes that creep in during the routine of assessing, the assessor should make a periodic revaluation of all of his individual assessments. In doing this job, he can get help from the state tax commission, county bureau, or outside engineering firms. If this can be done every four or five years, most inequities will be corrected.

However, there is another forum for the correction of inequities, the local boards of review. Therefore, after the assessors submit their assessment rolls, boards of review in the cities, villages, and townships meet to examine and review the rolls and provide a period of time during which they hear the applications of taxpayers for correction of assessments made by the assessors. This is the first step provided by law for the equalization of assessment values. This step must be taken by the taxpayer before he can proceed to appeal to the state tax commission or to the courts.

THE SECOND STEP in the equalization process is at the level of the county boards of supervisors. The need for this step arises because some assessors will assess the various types of property at lower values than other assessors in the county. This difference in assessed valuations is called "comparative undervaluation." It results in part from the assessor's desire to avoid unhappy meetings with the taxpayers and in part from his desire to reduce the amount of taxes which the taxpayers in his district will contribute to the sup-

port of school districts and the county.

Consequently, the board of supervisors will examine the assessment rolls and will proceed to equalize them by adding to or subtracting from the assessed values submitted by the cities and townships which are permitted an appeal to the state tax commission.

The final step in equalization is then made by the state board of equalization. This step is necessary because there is competitive undervaluation at the county level as well as at original assessment level. The state board of equalization meets at Lansing on the second Monday of May. It examines various county boards of supervisors and values recommendations by the county tax commission. The board again meets on the fourth Monday in May to hear representatives from the counties and to determine whether the county equalized values are more or less than the true cash values of such counties. It invariably finds that the county values are low and makes upward adjustments to bring them in line. The increased values are then spread back to primary taxing units on the basis of county equalized values.

IN 1954, the Michigan supreme court, in a case involving the Pittsfield school district, held that the final authority for determining the true cash values is in the state board of equalization.

The state board of equalization values have, in general, been higher than county equalized or assessor's values. Thus, this supreme court ruling has permitted counties and school districts, which have had increasing revenue requirements, to obtain more property taxes since the 15 mill constitutional limitation now applies to the higher state equalized values.

However, in computing your property tax bill, the original assessor's values are allowed to stand and the adjustment made by the state board of equalization to the tax base is reflected in the tax rate. For example, assume that a county contained only one township; that the assessor assessed at 50 per cent of true equalized values; and that the township, school districts, and the county required a three per cent rate in order to meet higher budget requirements. The three per cent would meet the 1 1/2 per cent constitutional limitation since it would be equivalent to 1 1/2 per cent on state equalized values. However, the assessor's values would stand and the rate used on the tax bill would be three per cent.

I BELIEVE that I have demonstrated that the establishment of fair values is the biggest problem involved in determining our fair share of the property tax burden. Since there is room for disagreement as to values among men of integrity, it is necessary that some-

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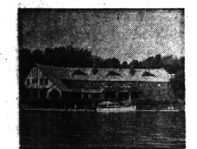
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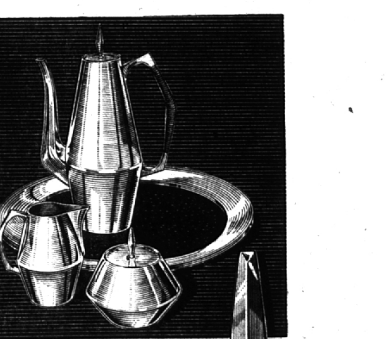
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