



Assessor

CITY OF ANN ARBOR, MICHIGAN

100 North Fifth Avenue, P.O. Box 8647, Ann Arbor, Michigan 48107-8647
(734) 794-6530 • www.a2gov.org

February 26, 2014

Kelli Sobel, Executive Director
State Tax Commission
P.O. Box 30471
Lansing, MI 48909

Dear Ms. Sobel,

This letter is in response to your January 24, 2014 letter regarding the 2013 AMAR and the areas that need to be corrected.

Concern #1: Policy regarding public inspection of records

Response: The City has multiple policies regarding the inspection of records. The City Charter section 18.2 reads "All records of the City shall be public, shall be kept in City offices ... and shall be available for inspection at all reasonable times." The City's web site states in multiple locations the availability of public records. The Assessor's Office web Page states "**Hours of Operation:** Monday-Friday 8am-5pm (excluding holidays) Public records are available for inspection during regular business hours." City assessment data is also available on the web 24 hours a day, seven days a week free of charge. All of the above policies and methods of access to records have been in place prior to the AMAR.

Concern #2: Board of Review prepared minutes were not filed with the local unit clerk

Response: On February 18th 2014 the Board of Review minutes were officially filed with and recorded by The City Clerk. Staff will insure all future minutes are similarly recorded in a timely fashion.

Concern #3: Lack of documented Economic Condition Factor Determinations

Response: Due to the limited number of properties and sales on industrial properties, the City did not have a sales study for industrial property on file. Since the audit was completed, staff has performed and documented a ratio study on industrial property and will insure this is done in future years.

Concern #4: Lack of Land Value Maps

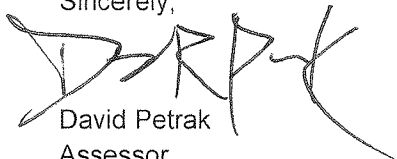
Response: As of the date of this letter, the City of Ann Arbor has accurate Land Value Maps that meet the State Tax Commission requirements per MCL 211.10e and State Tax Commission Land Value Map Publications. Vacant land sales have been posted thru 12/31/2013.

Concern #5: Lack of documented Land Value Determinations

Response: As of the date of this letter, the City of Ann Arbor has accurate Land Value Determinations that are appropriately documented, properly calculated and meet the State Tax Commission requirements per MCL 211.10e and State Tax Commission Land Value Determination Publications. A review of the 1,474 parcels with land adjustments will be completed by May 1st 2014.

Staff believes the above responses address all of the issues raised from the AMAR. If there are additional concerns, please let me know.

Sincerely,

A handwritten signature in black ink, appearing to read 'D. Petrak', with a long, sweeping underline that extends to the right.

David Petrak
Assessor

c. Steve Powers, City Administrator
Tom Crawford, CFO