

Grand Traverse County Treasurer 2022 Annual Report

Heidi M. Scheppe, MBA, CPFO

Treasurer

Cindy Green, Chief Deputy

Sarah Gum, Deputy Treasurer

Patti Leasure, Deputy Treasurer

Coni Spray, Deputy Treasurer



CONTENTS

TO COUNTY BOARD OF COMMISSIONERS	3
Mission Statement.....	3
Appointments	3
Responsibilities	3
 TREASURER'S OFFICE REVENUE VS EXPENDITURE	4
COLLECTION OF MONEY BY TREASURER	5
INVESTMENTS	6
DELINQUENT TAX	7-9
PROPERTY TAX FORECLOSURE TIMELINE	10
COUNTY TAX MILLAGES	11
COUNTY TAX MILLAGES CONT.	12
DOG AND KENNEL LICENSE PROGRAM	13
DOG AND KENNEL LICENSE PROGRAM CONT.	14
TAX CERTIFICATIONS AND SEARCHES	15
PASSPORT PROCESSING	16
LIBRARY PENAL FINES	17
BROWNFIELDS	18

TO COUNTY BOARD OF COMMISSIONERS

Mission Statement

The mission of the Grand Traverse County Treasurer is to serve taxpayers with respect, professionalism and commitment to customer service above and beyond what is expected.

Appointments

The County Treasurer is elected to a four-year term and serves as the custodian of all County funds. The Treasurer is a member of the Plat Board, Elections Commission, County Apportionment Commission, Treasurer of the Grand Traverse County Building Authority, Treasurer of the Brownfield Redevelopment Authority and Chair of the County Lank Bank Authority.

Responsibilities

The Treasurer's Office core responsibilities include:

- Handling and reconciling cash for 145 million dollar budget.
- Investing County funds while considering fund security, cash flow requirements and adherence to Public Act 20.
- Purchasing and collecting delinquent property taxes for 13 Townships, 2 Villages and the City of Traverse City.
- Working with the local unit Treasurers and Assessors to process any property tax adjustments and report accurate values to the State of Michigan and taxing jurisdictions.
- Selling and maintaining accurate records of all dog licenses in the County.
- Providing Tax Deed Certifications and Delinquent Tax Search services.
- Providing passport processing services.

June 1, 2023

I hereby submit this annual report to the County Board of Commissioners. I hope you find it informative; and I encourage you to contact me with any questions or comments. Please note the 2022 information contained in this report is unaudited.

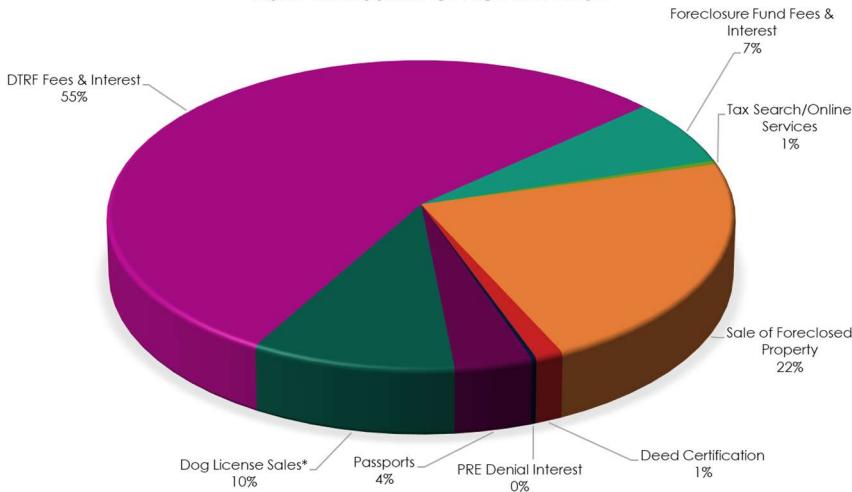
*Respectfully submitted,
Heidi Scheppe*

TREASURER'S OFFICE REVENUE VS EXPENDITURE

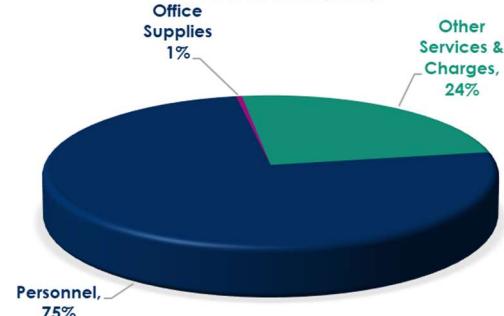
2022 Total Treasurer Revenue		2022 Total Treasurer Expenditure	
Interest	\$ (357,259.20)	Personnel	\$ 392,801.12
DTRF Fees & Interest	\$ 706,717.96	Office Supplies	\$ 2,871.29
Foreclosure Fund Fees & Interest	\$ 88,890.05	Other Services & Charges	\$ 74,692.88
Tax Search/Online Services	\$ 4,848.93	General Fund	\$ 470,365.29
Sale of Foreclosed Property	\$ 286,229.17		
Deed Certification	\$ 17,500.00	Personnel	\$ 95,578.72
PRE Denial Interest	\$ 3,009.10	Office Supplies	\$ -
Passports	\$ 48,685.00	Other Services & Charges	\$ 84,048.50
	\$ 798,621.01	Foreclosure/PRE Fund	\$ 179,627.22
Dog License Sales*	\$ 127,600.00		
Total Revenue	\$ 926,221.01	Total Expenditure	\$ 649,992.51

*Collected in office for Animal Control

2022 TREASURER OFFICE REVENUE



2022 TREASURER OFFICE EXPENDITURES



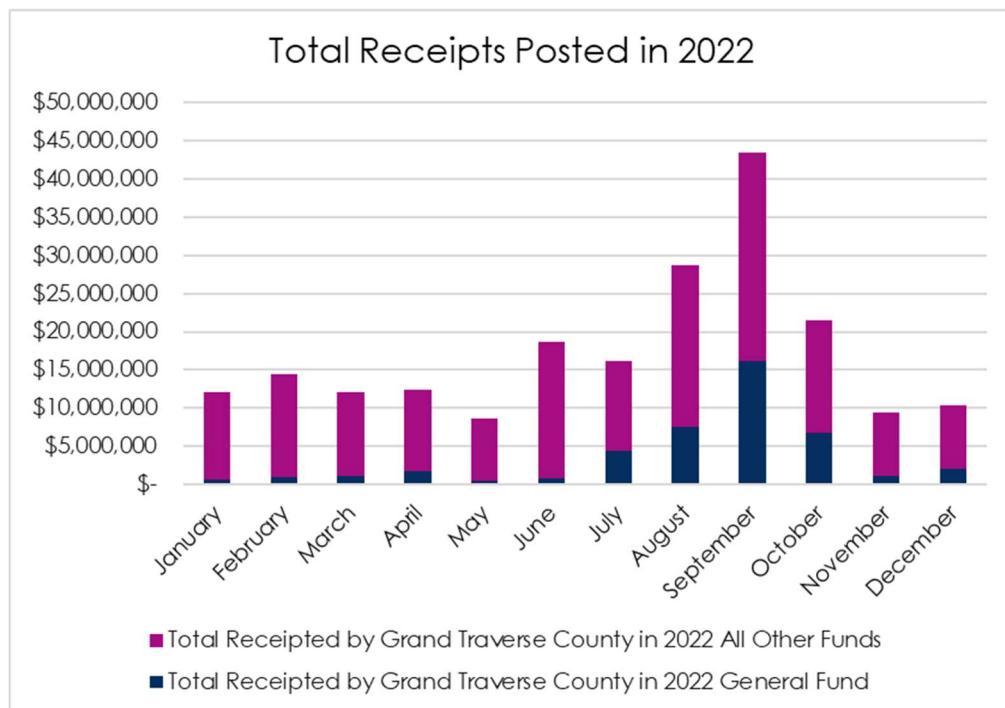
New in 2022

- The 2022 delinquent tax buyout was 5 million dollars, \$420,000 more than 2021 totals, which brings us back up to our pre Covid trajectory. Our delinquencies fluctuate but parcels in the City showed the highest jump in delinquencies this year.
- In 2022 interest earnings were \$ 900,128.03 however, due to governmental accounting standards, interest revenue was reduced to bring investments to market value at 12/31/22. As investments mature, this adjustment will be reversed bringing the revenue back up to report actual earnings.
- We continue to work with Teller to integrate our multiple systems to avoid dual entry for staff and improve our internal controls. We have rolled out Teller receipting to the Health Department, Central Records, and Central Dispatch. COA integration went live in May 2023. We are now able to take online payments for Workday invoices and are working with the vendors to get more services available for online payment. We also hope that in 2023 we can get our Teller/Energov integration completed so that Construction Code can go live with Teller.
- The County and Treasurer continue to be party to multiple lawsuits regarding the tax foreclosure process in both State and Federal courts. MMRMA is representing us and many other counties in the lawsuits. Attorneys are working hard to find a resolution and are working to minimize the County's liability while being fair and equitable to the taxpayer.

COLLECTION OF MONEY BY TREASURER

- The County Treasurer's Office is the depository for all county funds in accordance with Act No. 40, Public Acts of Michigan 1932.
- It is the responsibility of the Treasurer's Office to receipt all money coming into the County. We maintain and reconcile over 50 bank accounts to properly track, secure and account for these funds.
- Functions associated with this procedure include receipting invoice payments processed through the mail, counting and receipting department money, verifying distribution line items, posting to general ledger, receipting and reconciling all monies received as EFT's and credit card distributions through our bank accounts.

Below is a graph showing the cash flow throughout 2022.



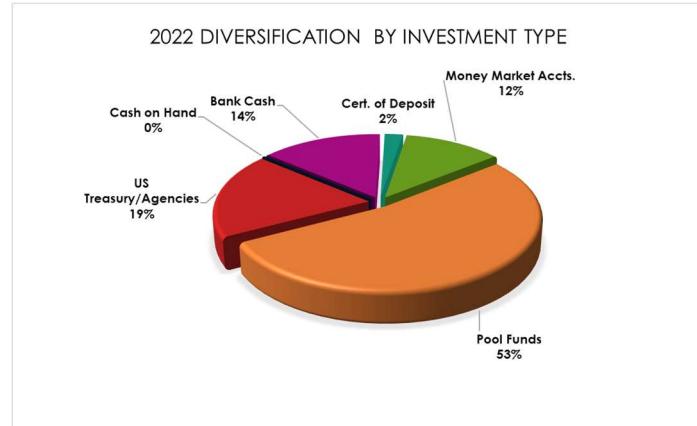
	Total Receipted by Grand Traverse County in 2022	
	General Fund	All Other Funds
January	\$ 631,009.73	\$ 11,415,379.12
February	\$ 989,794.83	\$ 13,500,544.65
March	\$ 1,121,200.06	\$ 10,915,193.97
April	\$ 1,793,727.15	\$ 10,552,202.42
May	\$ 514,898.56	\$ 8,144,160.35
June	\$ 831,257.57	\$ 17,785,782.95
July	\$ 4,397,534.33	\$ 11,823,384.90
August	\$ 7,612,131.92	\$ 21,072,298.48
September	\$ 16,140,483.66	\$ 27,208,752.56
October	\$ 6,703,842.94	\$ 14,823,925.92
November	\$ 1,099,151.28	\$ 8,351,901.25
December	\$ 2,038,461.27	\$ 8,393,400.61
TOTALS	\$ 43,873,493.30	\$ 163,986,927.18

INVESTMENTS

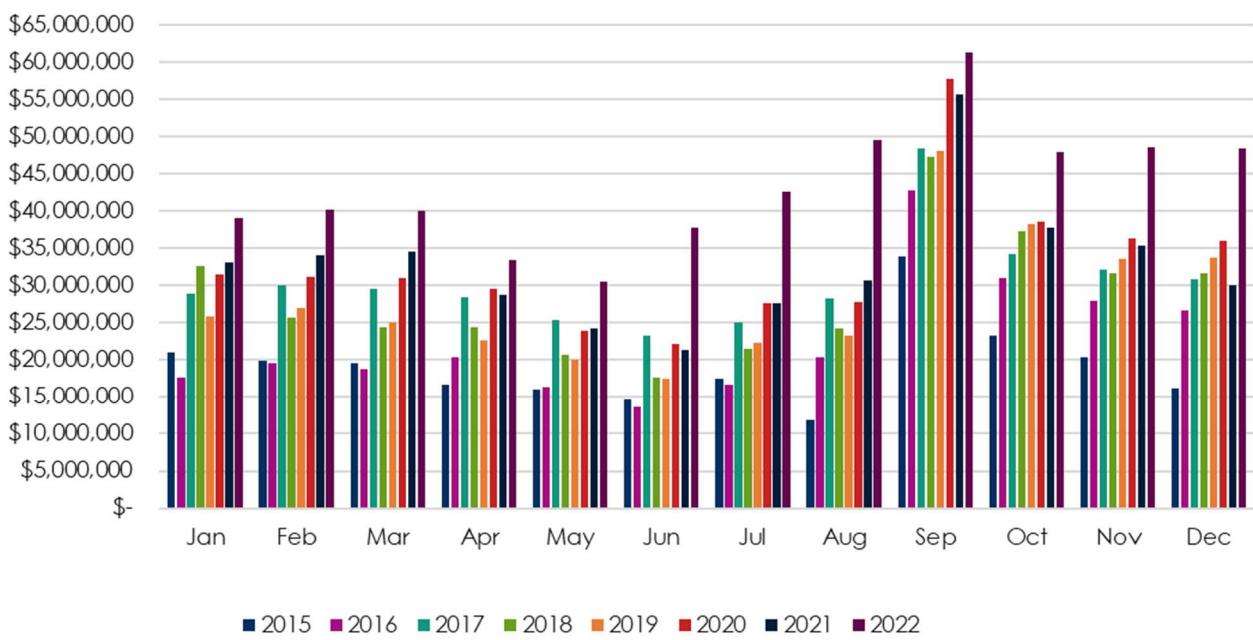
There are many pools of funds within the County, each designed to collect, report, and pay out the amounts available for specific purposes. The largest of the funds is the General Fund, which is the primary operating fund of the County.

- **Year End Portfolio** provides a breakdown of where County Funds were invested at 12/31/22.
- **Diversification by Investment** shows the percentage of the funds held in each investment type.
- **Common Cash Balances** graph is used to understand trends in cash levels, and provides a multi-year running look at the total dollars in the common account at month end.

2022 Year End Portfolio	
Cash on Hand	\$ 17,250.82
Bank Cash	\$ 11,766,460.13
Cert. of Deposit	\$ 1,750,325.00
Money Market Accts.	\$ 9,548,336.05
Pool Funds	\$ 43,404,428.77
US Treasury/Agencies	\$ 15,407,268.50
Total	\$ 81,894,069.27



Common Cash Balances



- Average monthly carrying balance in Trust & Agency is 4.6 million, up from 4.1 million in 2021.
- Average monthly carrying balance for the Pavilions is 4.9 million, up from 4.1 million in 2021.

New in 2022

We are still holding the roughly 17 million in ARPA funding that we received in 2021 & 2022. Pension bonds were issued reducing our annual required contribution to cover debt service payments.

- April 2023: Due to the multiple bank failures we are watching the banking industry closely and where we place our funds. Security is a higher priority than yield on investments at this time.

DELINQUENT TAX

It is the responsibility of the County Treasurer to collect delinquent real property taxes. Functions associated with delinquent taxes include receipting payments, processing adjustments to prior year tax rolls (for up to 20 yrs.), and processing bankruptcy claims, along with being the Foreclosing Governmental Unit.

Beginning March 1st of each year the County Treasurer “purchases” delinquent real property taxes from the local units utilizing the cash in the delinquent tax revolving fund. We collect payments on the delinquent parcels for a period of not less than 24 months. During that time, we follow an extensive State mandated notification process which includes regular postal mail, certified mail, personal service (visit/hand deliver) to the property, and publication in the local newspaper. We file a petition for foreclosure with the 13th Circuit Court and if payment is not received by the 3rd year of assessment, we foreclose on the parcel and attempt to sell the parcel at auction. Prior to the auction, per Public Act 123 of 1999, the State is granted the right of first refusal to purchase any foreclosed parcels, local units and County Land Bank have a right of refusal, after the State, for any parcels in their jurisdiction.

The performance measurements for delinquent tax administration are designed to: increase efficiencies to be better able to manage additional workload without staff additions, to reduce unit costs in managing forfeitures and foreclosures, and to institute foreclosure prevention programs. One of the prevention methods provided by the Board is a Hardship Extension, which gives those taxpayers that have had an unusual circumstance in their life, time to set up a payment plan to keep from losing their property. It was used to protect 23 properties from foreclosure in 2022. In addition to the Hardship Extension, we directed at risk taxpayers to the MSHDA Step Forward Program and NMCAA to help with providing assistance with delinquent taxes. Our office also provides taxpayers with a variety of payment options: cash, check, credit/debit card, electronic funds transfer, and an ACH payment option, which provides the taxpayer the ability to make weekly or monthly payments.

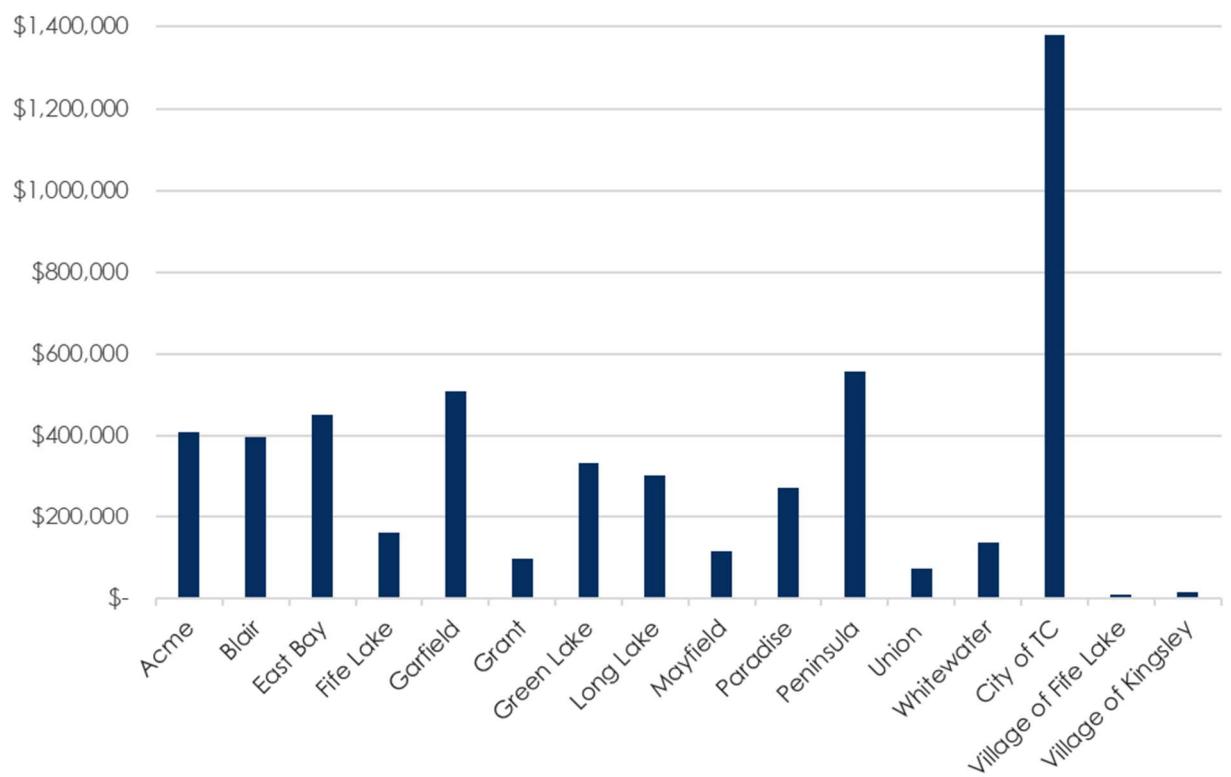
Personal Visits

Our office performed PA 123 inspections on 173 parcels in September 2022. This physical site visit to each parcel is required to provide parcel description information to Title Check, LLC for future potential foreclosure. Parcels that were found vacant/abandoned or unoccupied at time of visit required posting of property in a visible area. If the occupant was present, we advised the occupants of their rights and the foreclosure process. We had many conversations with taxpayers, explaining the tax law, due dates and opportunity for assistance with delinquent taxes.

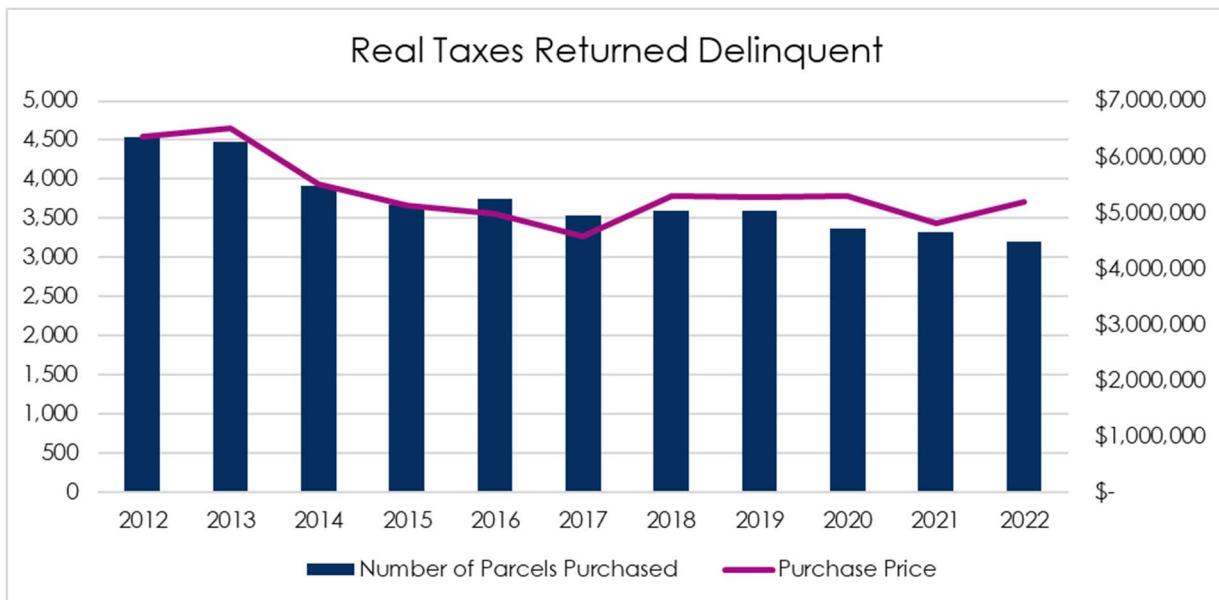
Real Taxes Returned						
Delinquent						
Tax Year	2022	2021	2020	2019	2018	2017
No. of Properties	3200	3330	3375	3604	3602	3540
Amount Purchased	\$ 5,223,598.27	\$ 4,802,602.92	\$ 5,294,912.63	\$ 5,275,556.84	\$ 5,297,426.25	\$ 4,568,613.02
Tax Collections, Calendar Year						
2022	2021	2020	2019	2018	2017	
No. of Receipts	4339	4517	5260	4889	4631	5029
Delinquent Tax Collected	\$ 5,219,722.00	\$ 5,920,167.18	\$ 5,697,842.02	\$ 5,065,658.34	\$ 4,839,787.47	\$ 5,353,198.62
Interest & Fees	\$ 736,200.51	\$ 912,789.43	\$ 951,808.89	\$ 879,942.28	\$ 882,581.68	\$ 953,283.81
Credit Cards / EFT	\$ 1,527,931.04	\$ 1,600,006.35	\$ 1,258,060.08	\$ 920,735.47	\$ 744,136.65	\$ 725,525.32
Tax Roll Adjustments, Calendar Year						
2022	2021	2020	2019	2018	2017	
Michigan Tax Tribunal, Board of Review, PRE Denials Etc.	384	308	221	676	398	456
Forfeiture/Foreclosure, Calendar Year						
2022	2021	2020	2019	2018	2017	
Properties Forfeited	323	390	435	429	416	453
Properties Foreclosed	8	3	10	10	4	22
Hardship Extension	23	21	27	10	10	8

**Amount purchased includes 6% summer interest not included in Adjusted Levy.

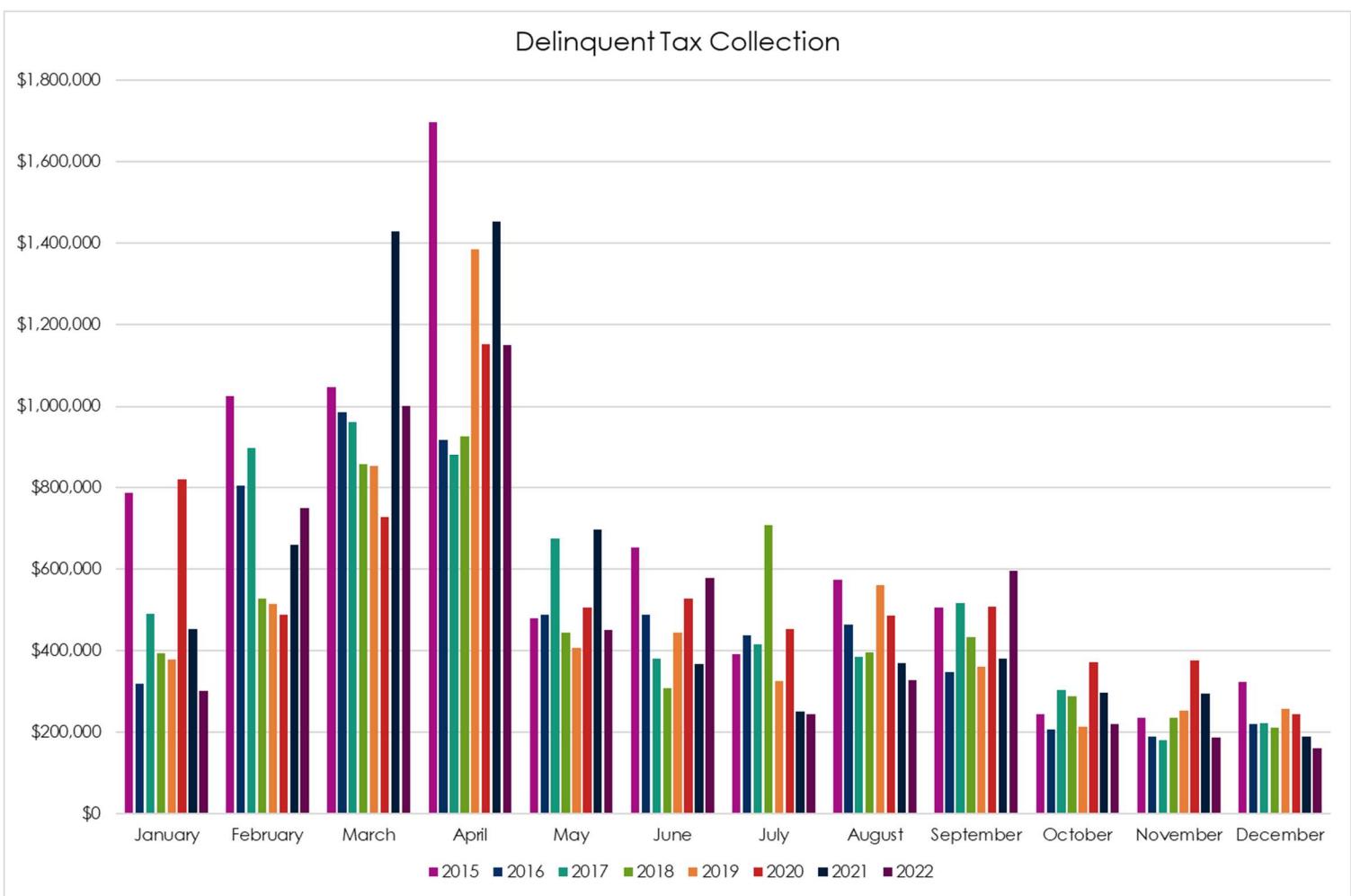
2022 Delinquent Taxes "Purchased" by Unit



Township	2022 Total Adjusted Levy	Payments Made at Township/Village	Amount "Purchased" by County	Balance to Collect by Township/Village (Personal Property)
Acme	\$ 13,600,646.67	\$ 13,203,179.27	\$ 408,205.60	\$ 806.71
Blair	\$ 13,486,486.55	\$ 13,091,543.37	\$ 397,280.86	\$ 11,043.78
East Bay	\$ 23,712,148.82	\$ 23,269,007.79	\$ 452,866.20	\$ 6,418.61
Fife Lake	\$ 2,344,623.75	\$ 2,177,621.43	\$ 161,626.66	\$ 7,840.76
Garfield	\$ 39,838,397.18	\$ 39,322,586.46	\$ 508,018.05	\$ 22,316.74
Grant	\$ 1,985,417.59	\$ 1,889,456.95	\$ 97,658.30	\$ 490.33
Green Lake	\$ 11,326,883.63	\$ 10,995,861.90	\$ 334,362.17	\$ 7,674.58
Long Lake	\$ 18,652,622.33	\$ 18,357,370.59	\$ 303,138.28	\$ 1,909.68
Mayfield	\$ 2,030,203.41	\$ 1,914,870.22	\$ 115,515.96	\$ 1,883.00
Paradise	\$ 4,595,084.01	\$ 4,314,769.91	\$ 271,702.58	\$ 12,312.96
Peninsula	\$ 28,235,276.18	\$ 27,688,791.52	\$ 558,331.18	\$ 326.08
Union	\$ 1,005,070.81	\$ 932,349.11	\$ 73,621.19	\$ -
Whitewater	\$ 7,634,233.53	\$ 7,502,819.48	\$ 136,002.62	\$ -
City of TC	\$ 60,492,738.13	\$ 59,046,471.20	\$ 1,381,008.26	\$ 125,126.57
Village of Fife	\$ 138,580.07	\$ 129,526.06	\$ 8,288.41	\$ 765.60
Village of Kingsley	\$ 344,915.06	\$ 328,668.12	\$ 15,971.95	\$ 274.99
Totals	\$ 229,423,327.72	\$224,164,893.38	\$5,223,598.27	\$ 199,190.39



Total number of delinquent parcels purchased compared to tax amount owed.



Total amount of delinquent tax revenue collected by month.

PROPERTY TAX FORECLOSURE TIMELINE

Property tax law has changed, extending our foreclosure process an extra year to allow time for previous interest holders to claim excess proceeds. The updated property tax timeline is below:

March 1, 2022

Unpaid 2021 property taxes are forwarded to County Treasurer for collection. County Treasurer adds a 4% administration fee and 1% interest per month.

October 1, 2022

County Treasurer adds \$15 fee to each parcel for the pre-forfeiture fee.

March 1, 2023

Property is forfeited to County Treasurer. County Treasurer adds a \$235 title search and recording fee. Interest increases from 1% to 1.5% per month, retroactive to the date the taxes became delinquent.

February 2024

Circuit Court enters a Judgment of Foreclosure. From the date of this judgment, property owners have until March 31, 2024, to pay the taxes to avoid foreclosure.

March 31, 2024 @ 5:00pm

Final Foreclosure date without right to redeem (Post marks not accepted)

April 1, 2024

Clear title to the property passes to the County.

April 1, 2024-July 1, 2024

Following foreclosure, former interested holders have until July 1, 2024 to file with the County Treasurer a “Notice of Intention to Claim Interest in Foreclosure Sales Proceeds” from the sale of property at public auction.

July 1, 2024, November 30, 2024

Property is sold at public auction.

December 1, 2024- January 31, 2025

After auctions take place, a “Certified Proceeds Notice” is sent out to each Claimant. This notice identifies the amount of remaining proceeds available, if any, along with information about other potential claimants.

February 1, 2025- May 15, 2025

Claimants may file a motion with the Circuit Court seeking to recover their share of any remaining proceeds. Claimant must file motion during this window in order to establish their claim to any remaining proceeds.

June 1, 2025- December 31, 2025

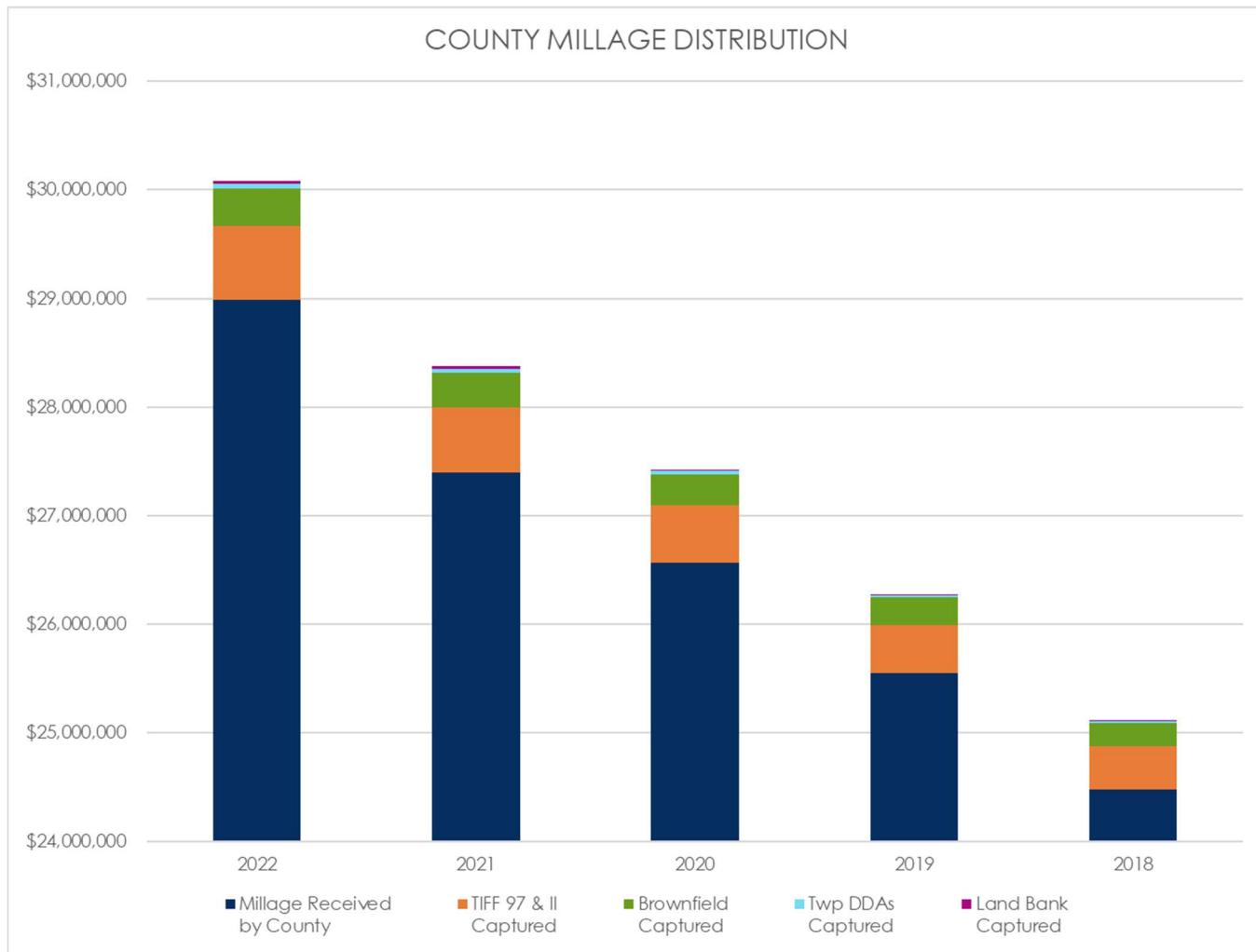
Once Claimant files a motion, the Court will then set a hearing date on each Claimant's motion. At that hearing, the court will allocate the available remaining proceeds among the Claimants and issue an order disbursing those proceeds to applicable parties.

Within 21 days of the Court's order, the County Treasurer will disburse the remaining proceed amounts ordered by the court to the applicable Claimants.

COUNTY TAX MILLAGES

Grand Traverse County's L-4029 authorizes the millages the County will assess on property within Grand Traverse County for the identified tax year. Millages are voted on by the voters and assessed for a set period based on the ballot language of the millage. Below are some historical values that show the tax millages assessed, and the corresponding tax dollars that were collected as a result of that millage. A portion of collected tax revenue can be diverted by approved capture. Some tax revenue is captured by entities like the Downtown Development Authority (DDA), Tax Increment Finance Authority (TIF), Brownfield or Land Bank. This amount is identified as the captured amount in the numbers presented below.

COUNTY				
TAX YEAR	MILLAGE	LEVY	CAPTURED AMOUNT	MILLAGE RECEIVED
2022	4.7268	\$30,255,712.71	\$ (1,263,013.96)	\$ 28,992,698.75
2021	4.8096	\$28,485,747.62	\$ (1,086,273.91)	\$ 27,399,473.71
2020	4.8558	\$27,544,406.64	\$ (975,897.58)	\$ 26,568,509.06
2019	4.9019	\$26,409,269.00	\$ (857,330.23)	\$ 25,551,938.77
2018	4.9246	\$25,199,225.00	\$ (721,919.31)	\$ 24,477,305.69



**The numbers presented reflect actual settlement numbers and are not updated for any subsequent Board of Reviews, Michigan Tax Tribunals, or any other adjustments. If Tax Years are not present for some millages, no millage was levied in that year.

COUNTY TAX MILLAGES CONT.

COA				
TAX YEAR	MILLAGE	LEVY	CAPTURED AMOUNT	MILLAGE RECEIVED
2022	0.4739	\$ 3,033,141.68	\$ (125,241.66)	\$ 2,907,900.02
2021	0.4822	\$ 2,855,690.38	\$ (108,915.62)	\$ 2,746,774.76
2020	0.4869	\$ 2,761,695.87	\$ (97,841.71)	\$ 2,663,854.16
2019	0.4916	\$ 2,648,265.77	\$ (85,926.98)	\$ 2,562,338.79
2018	0.4939	\$ 2,527,079.73	\$ (72,525.90)	\$ 2,454,553.83

SENIOR CENTER				
TAX YEAR	MILLAGE	LEVY	CAPTURED AMOUNT	MILLAGE RECEIVED
2022	0.0945	\$ 604,627.38	\$ (24,970.29)	\$ 579,657.09
2021	0.0962	\$ 569,503.21	\$ (21,724.17)	\$ 547,779.04
2020	0.0972	\$ 551,106.39	\$ (19,527.22)	\$ 531,579.17
2019	0.0982	\$ 528,800.86	\$ (17,160.18)	\$ 511,640.68
2018	0.0987	\$ 504,797.76	\$ (14,490.78)	\$ 490,306.98

ROAD COMMISSION				
TAX YEAR	MILLAGE	LEVY	CAPTURED AMOUNT	MILLAGE RECEIVED
2022	0.9734	\$ 6,230,415.85	\$ (257,254.06)	\$ 5,973,161.79
2021	0.9905	\$ 5,866,214.64	\$ (223,732.58)	\$ 5,642,482.06
2020	1.0000	\$ 5,672,326.85	\$ (200,956.42)	\$ 5,471,370.43
2019	0.9835	\$ 5,298,412.79	\$ (171,912.60)	\$ 5,126,500.19
2018	0.9881	\$ 5,055,957.73	\$ (145,869.27)	\$ 4,910,088.46

VETERANS				
TAX YEAR	MILLAGE	LEVY	CAPTURED AMOUNT	MILLAGE RECEIVED
2022	0.1135	\$ 726,243.39	\$ (29,991.55)	\$ 696,251.84
2021	0.0800	\$ 473,569.10	\$ (18,065.25)	\$ 455,503.85
2020	0.0800	\$ 453,556.49	\$ (16,071.13)	\$ 437,485.36
2019	0.0800	\$ 430,773.37	\$ (13,978.69)	\$ 416,794.68
2018	0.1185	\$ 606,116.03	\$ (17,398.47)	\$ 588,717.56

ANIMAL CONTROL				
TAX YEAR	MILLAGE	LEVY	CAPTURED AMOUNT	MILLAGE RECEIVED
2022	0.03700	\$ 236,575.63	\$ (9,773.32)	\$ 226,802.31
2021	0.00000	\$ -	\$ -	\$ -
2020	0.03640	\$ 206,224.27	\$ (7,318.88)	\$ 198,905.39
2019	0.03680	\$ 198,007.21	\$ (6,426.92)	\$ 191,580.29
2018	0.03700	\$ 189,076.42	\$ (5,430.29)	\$ 183,646.13

CONSERVATION DISTRICT				
TAX YEAR	MILLAGE	LEVY	CAPTURED AMOUNT	MILLAGE RECEIVED
2022	0.0958	\$ 612,943.69	\$ (25,313.61)	\$ 587,630.08
2021	0.0975	\$ 577,205.47	\$ (22,018.18)	\$ 555,187.29
2020	0.0985	\$ 558,482.05	\$ (19,788.72)	\$ 538,693.33
2019	0.0995	\$ 535,779.63	\$ (17,387.19)	\$ 518,392.44
2018	0.1000	\$ 511,507.78	\$ (14,660.02)	\$ 496,847.76

DOG AND KENNEL LICENSE PROGRAM

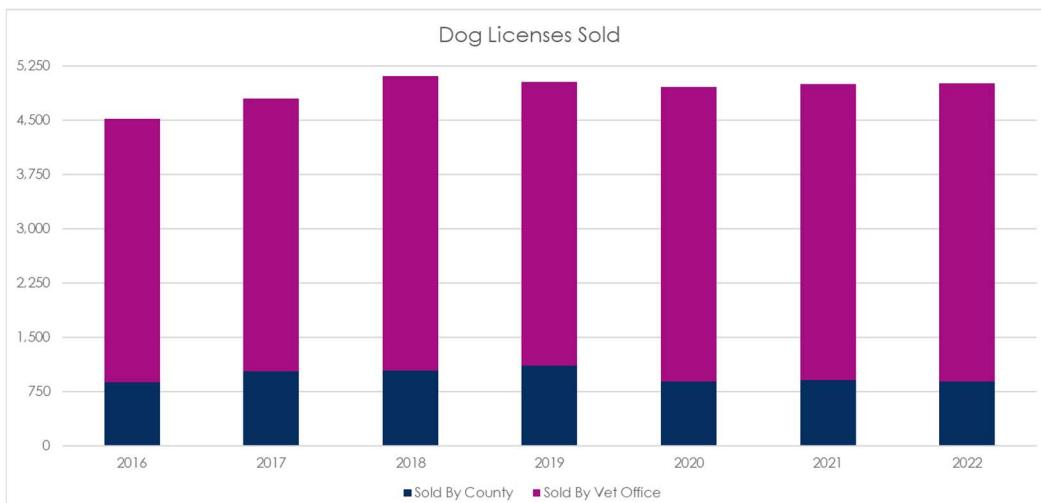
The County Treasurer's Office manages the dog and kennel licensing revenue per state statute, Act 339 of 1919. Per Act 339 it shall be unlawful for any person to own any dog 6 months old or over, unless the dog is licensed as hereinafter provided. A County dog license provides ownership information, verifies the dog is currently vaccinated for rabies, and is in compliance with State Law. In 2017 dog license fees increased, this rate increase has provided additional revenue to support the Animal Control Program in Grand Traverse County.

2022 Rates	Spayed/Neutered	Intact
Puppy 8 mo. old and younger	\$ 8.00	\$ 8.00
1 year	\$ 15.00	\$ 30.00
3 year	\$ 30.00	\$ 60.00

We went live with APEX dog licensing software in early 2022 due to the requirement to move from AS400. Teller is currently helping us develop an online payment processing platform so we can sell dog licenses online in the future. With the move to APEX, we were able to continue the services of online dog license searching to help reunite owners with their lost dogs.

Revenue Year	No. of Licenses	Dog Licenses	Kennel Licenses
2016	4,519	\$ 79,460.00	\$ 255.00
2017	4,803	\$ 118,136.00	\$ 235.00
2018	5,110	\$ 125,918.00	\$ 210.00
2019	5,030	\$ 124,785.00	\$ 215.00
2020	4,958	\$ 125,237.00	\$ 210.00
2021	5,003	\$ 123,769.00	\$ 140.00
2022	5,007	\$ 127,740.00	\$ 140.00

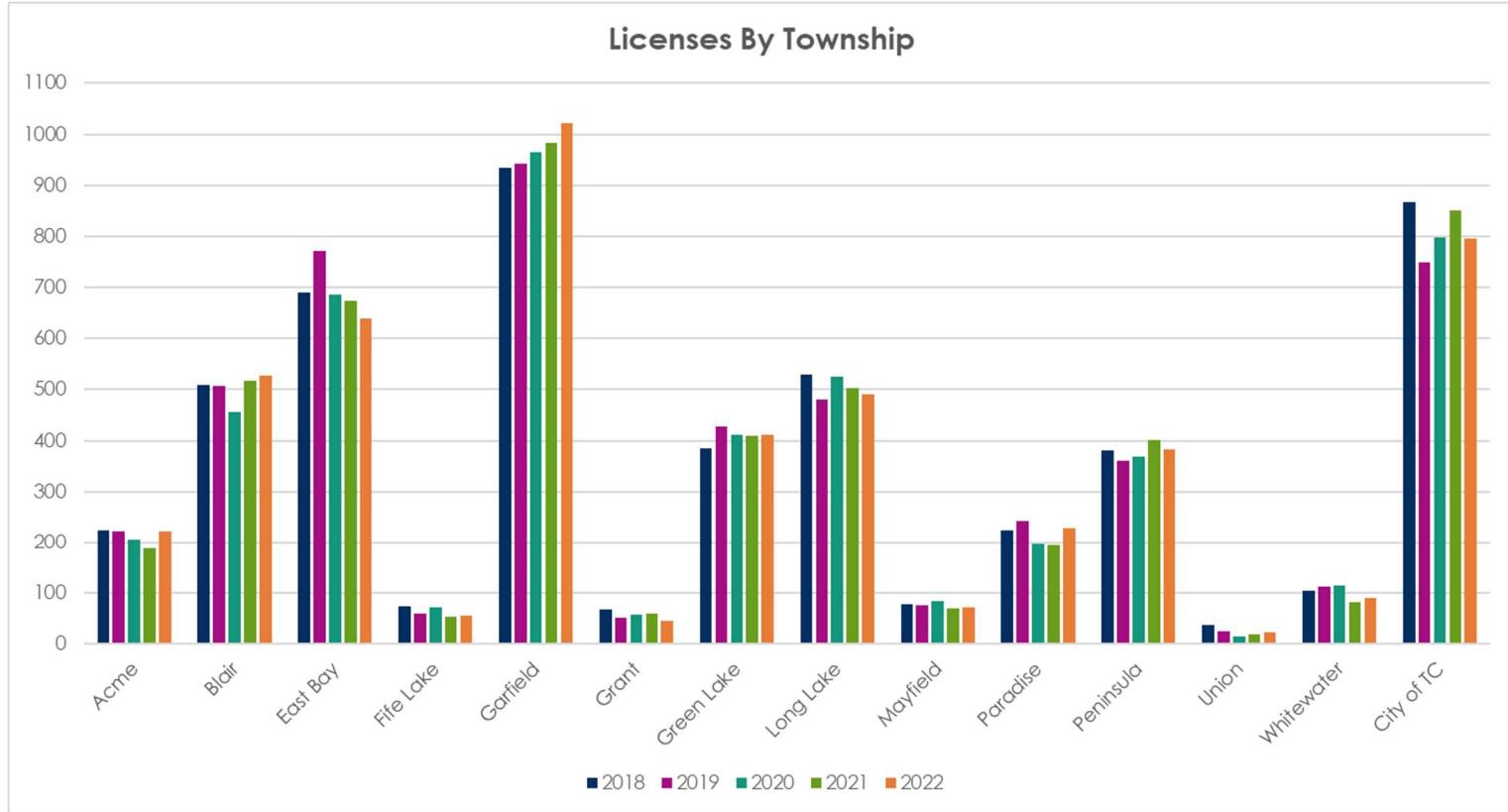
Our office sells dog licenses year-round. We also partner with most of the local Veterinarian offices to sell our licenses as well. This creates an easy avenue for citizens to purchase a dog license at the same time they are vaccinating their dog for rabies. Veterinarians provide monthly sales details to our office which we audit, enter into our licensing software, and send out official receipts to citizens detailing the license information as mandated by State law. Veterinarians who partner with the County to sell licenses on our behalf receive a commission based on the number/type of licenses sold. In 2022 our licensing partners sold/issued 83% of our total license sales.



Commissions paid to licensing partners	
2016	\$ 8,506.00
2017	\$ 10,467.25
2018	\$ 11,489.25
2019	\$ 10,541.75
2020	\$ 11,322.00
2021	\$ 11,389.49
2022	\$ 11,912.50

*2017 increase in veterinary commissions due to implementation of new license fee structure.

DOG AND KENNEL LICENSE PROGRAM CONT.



Top 10 Dog Names in 2022

Luna
Lucy
Daisy
Bella
Charlie
Cooper
Buddy
Maggie
Zoey *
Rosie*

Top 10 Dog Breeds in 2022

Labrador
Golden Retriever
Pit Bull
German Shepherd
Goldendoodle
Australian Shepherd
Terrier *
Poodle *
Shih-Tzu
Bulldog*

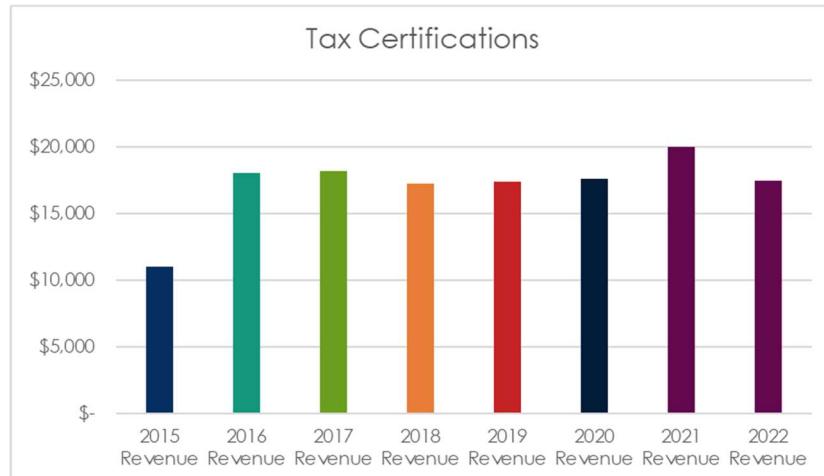
* New this year

TAX CERTIFICATIONS AND SEARCHES

It is the Treasurer's Office responsibility to certify that all property taxes are paid on instruments transferring real estate in Grand Traverse County prior to them being recorded with the County Register of Deed's Office (State Statute MCL 48.101.) Tax certification requests can be submitted in person or by electronic filing.

Certifications	
2015 Revenue	\$ 11,036.60
2016 Revenue	\$ 18,025.00
2017 Revenue	\$ 18,188.40
2018 Revenue	\$ 17,259.00
2019 Revenue	\$ 17,425.60
2020 Revenue	\$ 17,630.00
2021 Revenue	\$ 19,993.00
2022 Revenue	\$ 17,500.00

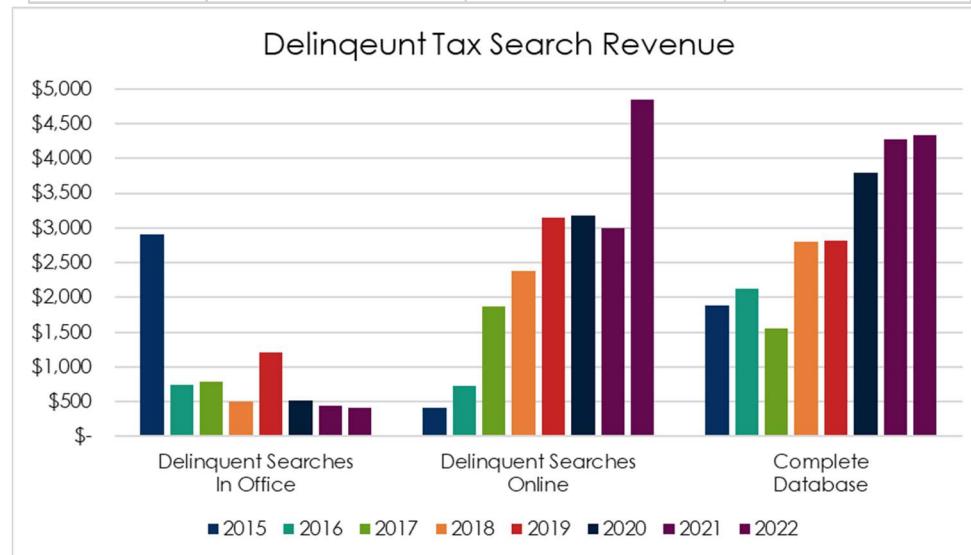
* Tax certification fee increased from \$1.00 to \$5.00 in July of 2015 causing a significant revenue increase.



A tax search is a written tax status verification from the Grand Traverse County Treasurer's Office. The tax search requests are received by mail, FAX, and email. We offer delinquent tax look up online where owners can research their own properties for free or a \$2.00 fee for properties other than their own. A public terminal is available in the Governmental Center for the public to do their own property tax search free of charge.

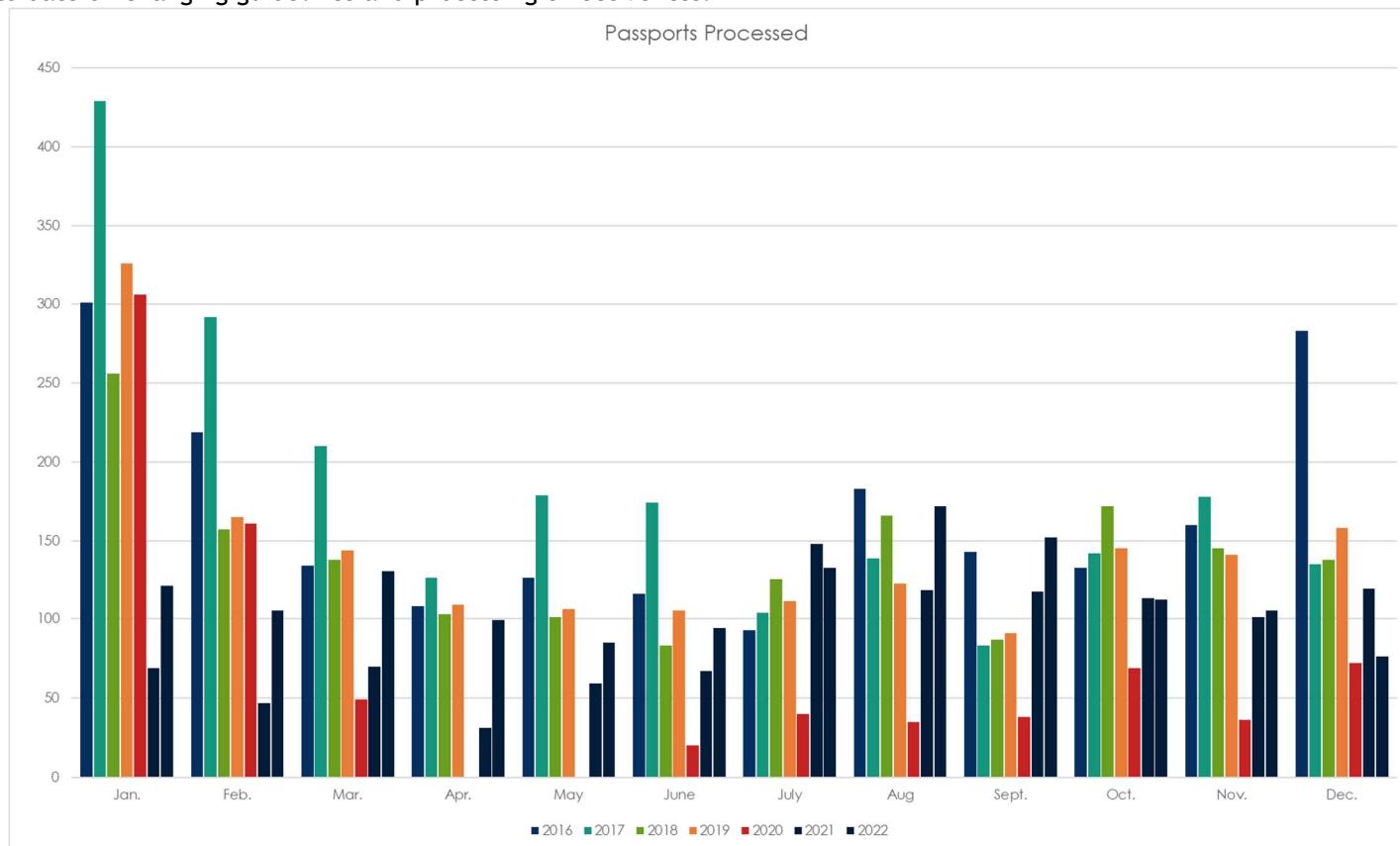
The majority of historical tax records are now imaged and searchable free of charge on our website, bringing convenience and easy access to all constituents.

	Delinquent Searches		Delinquent Searches		Complete	
	In Office	Online	Online	Database	Database	Database
2015 Revenue	\$ 2,911.00	\$ 415.60	\$ 415.60	\$ 1,879.25	\$ 1,879.25	\$ 1,879.25
2016 Revenue	\$ 749.00	\$ 721.80	\$ 721.80	\$ 2,122.00	\$ 2,122.00	\$ 2,122.00
2017 Revenue	\$ 787.00	\$ 1,871.97	\$ 1,871.97	\$ 1,557.50	\$ 1,557.50	\$ 1,557.50
2018 Revenue	\$ 506.25	\$ 2,373.14	\$ 2,373.14	\$ 2,801.25	\$ 2,801.25	\$ 2,801.25
2019 Revenue	\$ 1,213.44	\$ 3,143.57	\$ 3,143.57	\$ 2,820.00	\$ 2,820.00	\$ 2,820.00
2020 Revenue	\$ 516.00	\$ 3,173.29	\$ 3,173.29	\$ 3,797.00	\$ 3,797.00	\$ 3,797.00
2021 Revenue	\$ 446.00	\$ 2,991.51	\$ 2,991.51	\$ 4,270.75	\$ 4,270.75	\$ 4,270.75
2022 Revenue	\$ 404.25	\$ 4,848.93	\$ 4,848.93	\$ 4,328.75	\$ 4,328.75	\$ 4,328.75



PASSPORT PROCESSING

The County Treasurer's Office is a certified US Department of State Acceptance Facility providing passport processing services Monday-Friday 8:00am–3:00pm, by appointment only. The office accepts and processes new applications which requires review of applications and required documentation (identity, citizenship, and parental relationship for applicants under the age of 16) for completeness and accuracy. Once reviewed, staff fully executes and submits the application according to US Department of State guidelines. We also provide reviews of renewal applications free of charge. An annual re-certification process is required for all staff members by the US Department of State to keep up to date on changing guidelines and processing effectiveness.



Year	Revenue	Applications Processed	
		2016	2017
2016	\$ 52,400	1,999	
2017	\$ 54,625	2,191	
2018	\$ 52,950	1,671	
2019	\$ 60,165	1,723	
2020	\$ 28,980	826	
2021	\$ 37,065	1,059	
2022	\$ 48,440	1,384	

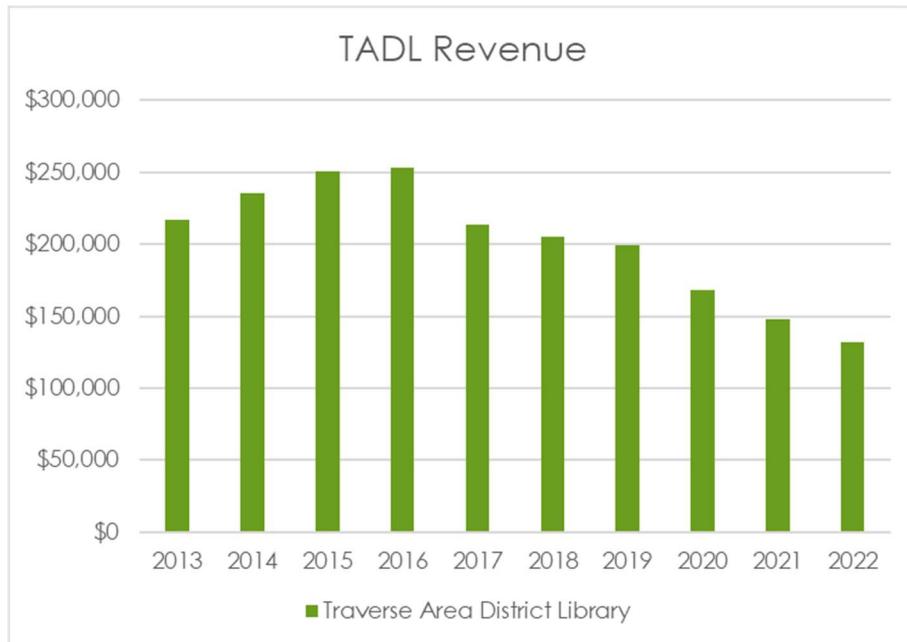
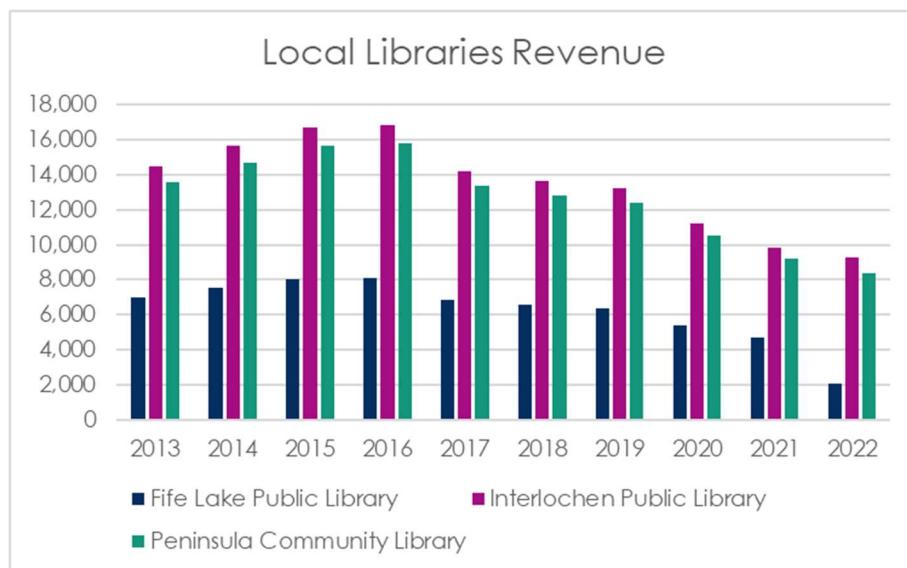
In April 2018 the U.S. Department of State increased the processing fee charged, and retained by our office, from \$25.00 to \$35.00 per application.

In 2021 we saw our passport numbers start to rebound and continue to increase into 2022. We are not back to our pre Covid numbers yet but when that time comes, the availability to apply via appointments will help manage customer service and staffing, while reducing wait times for customers.

LIBRARY PENAL FINES

The Michigan Constitution of 1963 requires penalties collected for violations of State penal law be divided by court costs, statutory fees, and penal fines. Fines are deposited into a library fund to support public libraries as required by Public Act 59 of 1964. The Michigan Department of Education sends a listing of eligible libraries and their associated service population, according to the 2020 census or subsequent special federal census, to the Treasurer's Office in July each year. The County Treasurer is required to pay local libraries their share of the total collected funds and interest by August 1st.

Library	Population Served	Percentage	2022 Amount
Fife Lake Public Library	1,526	1.3932%	\$ 2,114.36
Interlochen Public Library	6,703	6.1195%	\$ 9,287.37
Peninsula Community Library	6,068	5.5398%	\$ 8,407.55
Traverse Area District Library	95,238	86.9476%	\$ 131,957.45
Totals	109,535	100.0000%	\$ 151,766.73



BROWNFIELDS

Funds captured in a Brownfield will only be on specific parcels identified in the Brownfield plan and has a limited timeframe for capture not to exceed 30 years. In addition to local tax capture a Brownfield usually has the added value of **State Tax Capture**. This means that the County gets to keep State funds in the community to help clean up any environmental issues that were found during a project. The best example of this is the cyanide plume that was remediated at the Hotel Indigo. The cost to clean the cyanide from the soil was great but held a greater benefit to the area in keeping the plume from traveling into West Bay.

The remediation of old buildings, like the Commons, or underdeveloped property with environmental issues, such as Rivers Edge, will also help the area develop and grow.

Below is a map of current Brownfield plans in Traverse City and their expected plan end dates. In addition to the plans in the City, we also have Brownfields in Long Lake, Garfield and Blair townships.

