



Coleman A. Young Municipal Center  
2 Woodward Avenue, Suite 105  
Detroit, Michigan 48226

Phone: 313-628-0722  
Fax: 313-224-4576  
www.detroitmi.gov

## MEMORANDUM

TO: Council President Mary Sheffield  
FROM: Willie C. Donwell, Director, Property Assessment Board of Review  
DATE: March 29, 2023  
RE: Responses to 2023-2024 Budget Questions

A handwritten signature in black ink, appearing to be "W. Donwell", written over the "FROM:" line of the memorandum.

---

I respectfully submit the following responses to your questions sent on March 31, 2023, regarding the proposed Fiscal Year 2024 Proposed Budget for the Property Assessment Board of Review.

I would like to start with first laying the groundwork of spending for the Board of Review so that we do not mistakenly consider an item, personnel, or process outside of what is currently required.

The Board of Review has one official duty, to hear and determine real and personal property appeals. The City of Detroit is the largest municipality in the State of Michigan and with that, has certain unique demands as it relates to organization, structure and operation of the Board of Review.

In accordance with Section 44-4-5 (e) *"The Office of Chief Financial Officer, Assessments Division, shall provide a secretary and all necessary staff and equipment for the Board of Review."* There is constant conversation with the Office of the Assessor and the Chief Financial Officer relative to the needs of the Board of Review. If you look closely at some of the increases involving the Office of the Assessor, those costs include or supports the needs of the Board of Review. Please also consider that the Board of Review cannot act or work on its own but required to use and/or work with the tools either approved by the State Tax Commission such as the CAMA (Computer Assisted Mass Appraisal) software, or other products that are under contract with the Office of the Assessor as the Board of Review does not have the responsibility of managing the assessment roll.

The City of Detroit being the largest municipality has certain unique qualities that should be considered including the age of the assets/housing/structures along with the community itself.



Coleman A. Young Municipal Center  
2 Woodward Avenue, Suite 105  
Detroit, Michigan 48226

Phone: 313-628-0722  
Fax: 313-224-4576  
[www.detroitmi.gov](http://www.detroitmi.gov)

One of the ways we help address some of the needs is having staff at the requested level presented by the Office of the Assessor which is vital to the operations of the BOR if we are looking to draw and keep quality staff. Training and education are also important to support the BOR. Having the education cost covered and getting experience working with the largest assessing organization in the state makes the staff valuable to other districts and communities. We must provide a reason for them to stay.

I respectfully submit the following responses:

**1. What technology or equipment purchases would make the BOR more efficient?**

Currently being discussed with the Office of the Assessor items such as cellular devices for BOR members, additional tablets/laptops or equipment to be used during outreach for the completion of HOPE applications, upgrading of equipment in the BOR meeting room, the ability to hold remote meetings (such as meetings that were held with community members and partners prior to the pandemic). The continued conversation in the growth of software solutions that will provide better access and efficiency to the overall operation. We have also been waiting on a response from DoIT on a vendor that will provide data access that will assist with the completion of HOPE applications. Because the BOR is connected to various departments by default, I think the real question is should there be a technology and equipment plan that demonstrates the timeline and implementation?

As we work through the building out of the Matterhorn software solution, this will allow us to consider implementing additional tools such as a more automated process for the March Board of Review hearings, simple document filing and other tools that will allow the processes in general to move more efficiently and smoothly. We must also understand that as these tools are being implemented, it will require training and adjustment so as we grow, we are also deliberate in our actions so that the processes and tools are not only useful but provide opportunity for a friendly social working environment with our community.



Property Assessment  
**Board of Review**

Coleman A. Young Municipal Center  
2 Woodward Avenue, Suite 105  
Detroit, Michigan 48226

Phone: 313-628-0722  
Fax: 313-224-4576  
www.detroitmi.gov

**2. What type of reporting would help the BOR to be more informed about property values and assessments?**

While the BOR receives the sales studies and has access to the CAMA software that allows the BOR to see the valuing of properties. I believe it's more than just reporting, it's the visual engagement and participation in how and what assessing practices are used from the very start. Becoming more familiar with the landscape, practice, terminology, and systems will allow BOR members to better review and consider property values. Please keep in mind that the City of Detroit has certain structures that are specialized, which means that there are only a limited number of professionals that can truly determine the value, but in general, spending time becoming familiar with the community and reviewing the steps in how value is created would be the most beneficial opportunity to BOR members. Often it will be what is not in the report and the data the report comes from that will better assist BOR Members in understanding how properties are valued.

**3. How many appeal applications did the BOR of receive last year?**

2022 March Board of Review: 18,175

(Count includes: valuation, classification, splits and combinations, personal property, various exemptions)

2022 March Board of Review Hearings (Parcel Count): 677

2022 HOPE applications: 18,555

2022 Disabled Veterans Exemptions: 418

**4. Does the BOR need more marketing and advertising dollars?**

**1. How many city-wide mailings does the BOR complete annually?**

**a. What was advertised?**

Respectfully, the BOR has absolutely no budget designated for marketing and advertising. What the community hears and sees on radio, television and signage is from collaborations with other city, county and state agencies, engaged community partners who have spent their own dollars but allowed us to be part of the crafting in the messaging to support the efforts of reaching the community.

At this time, I believe the support provided through other efforts supports the current need. I would revisit this question the next fiscal period.

1. By ordinance 2 city-wide mailings are required.

a. Only the HOPE application is mailed.



Coleman A. Young Municipal Center  
2 Woodward Avenue, Suite 105  
Detroit, Michigan 48226

Phone: 313-628-0722  
Fax: 313-224-4576  
www.detroitmi.gov

**5. The property tax reform ordinance, will require financial support, what activities in the ordinance do you think should be funded first?**

I believe each component has a purpose. We should consider what components of the ordinance in which we can combine costs while providing the best service to the community. It always easy to put together projected costs and see what the expense may look like. To really understand the cost is to review and plan, consider risks and contingencies, and have a reasonable expectation of what can be done. Example: There may be a cost to amend the assessment notice, however, we are moving more towards using technology with the HOPE application. So, then we remove the requirement to mail the complete application packet twice a year to all residential properties from the ordinance and replace it with a postcard/letter or attached to another mailing. That savings is then placed against the cost to implement certain new components of the ordinance.

The key point I would like to drive is that we just need to be efficient and deliberate in the outcome of the ordinance and control the spending and other crafting within the ordinance that can allow us to be aggressive, creative and manage spending.

**6. How many trainings do BOR Members take per year?**

**1. Is additional money needed for BOR training?**

The BOR can attend and receive assessing certifications and continuing education covered by the City of Detroit through the Office of the Assessor. It would be appreciated that any additional cost requested by the Office of the Assessor to cover these expenses would be provided. The BOR at a minimum attends 3 trainings per year.

1. The required training with the State Tax Commission by all BOR members.
2. The yearly updates training taught by the State Tax Commission.
3. Local training that includes Sales Study/ECF's, poverty and PA 161.

In most cases, these trainings have no cost. In addition, because certain BOR members hold state certifications, continuing education is required. It is always suggested that BOR members elect to take the continuing education classes as a group to allow the team to build its knowledge base.

- a. Educational/Training support is provided through the Office of the Assessor budget.



---

Coleman A. Young Municipal Center  
2 Woodward Avenue, Suite 105  
Detroit, Michigan 48226

Phone: 313-628-0722  
Fax: 313-224-4576  
[www.detroitmi.gov](http://www.detroitmi.gov)

**7. Board of Review members are currently assigned as TASS positions, is this beneficial?**

The terms of compensation have been a question for a while. FTE is not optimal. Placing the Board of Review on an hourly rate opens the door to several unknowns relating to work hours and times. The amount of time board members spends working on appeals can vary over the year and become subjective, especially based on the individual work habits. Changing the compensation class may also create challenges for any former City of Detroit employees who may wish to serve. We should stay away from hourly.

Our next options are whether it should remain as a per diem or straight salary. Both has its drawbacks, but the per diem right now seems to be the most “in-line” form of compensation because it gives the City of Detroit the most reasonable amount of control over time used along with daily accountability. Because of the compensation structure and classification, City Council could set reasonable expectations on duties, responsibility, and organization through best practices in its administration and management of the Board of Review.