Oceana County

Treasurer's Office

2023 Annual Report

Treasurer – Mary Lou Phillips
Chief Deputy Treasurer – Betty L. Poort
Deputy – Melinda S. Whitney
Deputy – Amber L. Dumont

The mission of the Oceana County Treasurer's team is to serve taxpayers with respect, professionalism and commitment to customer service above and beyond their expectations.

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, the Elections Commission, the Board of Public Works, the Treasurer of the Oceana County Brownfield Redevopment Authority, the American Rescue Fund Advisory Committee and the Chair of the Oceana County Land Bank Authority.

The Treasurer's office responsibilities include:

- Handling and reconciling cash for the County.
- Investing County funds while considering fund security, cash flow requirements and adherence to Public Act 20.
- Preparing a Tax Database for the current year which is utilized in the current tax collection process to assure the local unit has made all adjustments to the tax database as well as knowing how much tax was to be collected for all taxing units.
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- Combining efforts 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.
- Purchasing and collecting delinquent property taxes for 16 townships, 6 villages and the City of Hart while working closely with the local unit treasurers for a smooth tax settlement.
- Selling and maintaining records of all dog licenses in the County.
- Providing Deed Tax Certifications and Delinquent Tax Search services.
- Monitor all funds within General Ledger to assure proper accounting functions are being performed.

2023 Challenges:

- In April 2023, we lost our new hire from November, 2022 who wanted to pursue another opportunity in her semi-retirement. We did not replace her until July 2023.
- The Admin office lost their payroll person in June 2023, so the Treasurer's office along with the Clerk's office assisted in the transition and training.
- With the new hires, it was truly difficult to accomplish our annual goals that we set for the office.

2023 Accomplishments:

- We assisted 53 property owners avoid tax foreclosure allowing them extra time per a payment agreement to pay their 2020 property taxes.
- We increased the County's interest and dividends earnings by $1,151,000. This takes time and effort throughout the year.
- We worked on updating and typing the monthly Ticklers and office procedures for monthly, quarterly and annual tasks to prepare for future Treasurer office employees.

2024 Goals:

- Continue working on office procedures and typing ticklers.
- Create a County Treasurer calendar for daily, weekly, monthly, quarterly, semi-annual and annual duties.
- Create a calendar and procedure book for local treasurers to assist a new treasurer taking office.
- Contnue to train new hire in the County Treasurer's office and any new local treasurers.
- Transfer investments in the Foreclsoure Fund to the individual tax year and calculate the interest and dividends and transfer to each new individual investment for each individual tax year.
- Determine the amount of Opt In Claims for the remaining proceeds for each tax year in the Foreclosure Fund and book the liability.

I hereby submit this annual report to the County Board of Commissioners. I encourage you to contact me with any questions or comments. Entering into my sixth year as the Oceana County Treasurer, it continues to be a pleasure serving Oceana County. The Treasurer team achieved many accomplishments.

Respectfully Submitted,
Mary Lou Phillips

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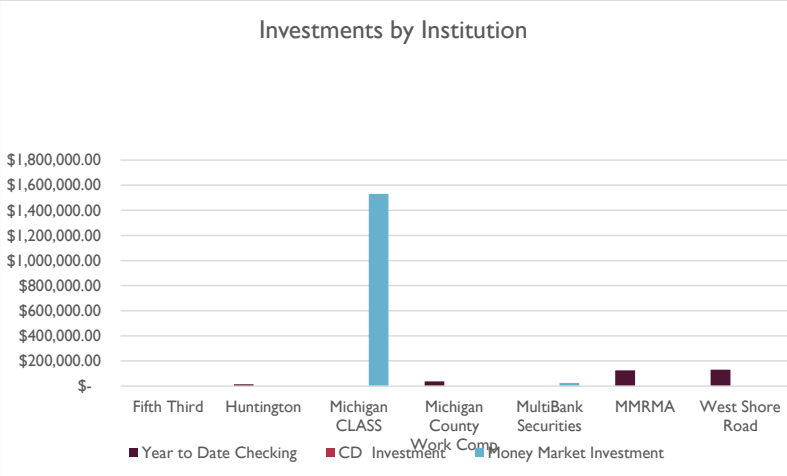
Investment & Interest Earned 2023

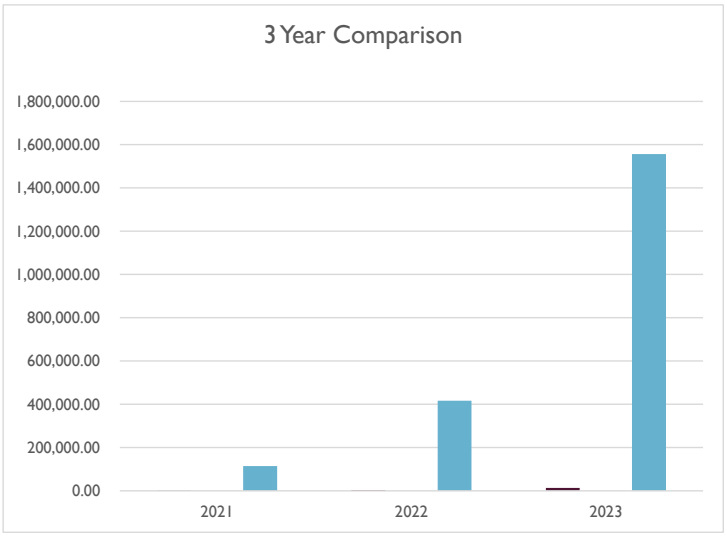
Bank	Year to Date Checking	CD Investment	Money Market Investment
Fifth Third	$ -	$ -	
Huntington	$ 13,840.08		$ -
Michigan CLASS	$ -	$ -	$ 1,530,712.73
Michigan County Work Com	$ 37,042.00		
MultiBank Securities	$ -	$ -	$ 25,478.22
MMRMA	$ 124,741.00	$ -	$ -
West Shore Road	$ 130,485.06	$ -	$ -
Total Earnings	$ 306,108.14	$ -	$ 1,556,190.95



Comparison of 2023 to Previous Years:

Category	2021	2022	2023
Checking	36.46	3,110.01	13,840.08
Certificate of Deposits	0.00	0.00	0.00
Money Market/Investments	114,957.42	416,163.49	1,556,190.95
Total Interest Earnings	114,993.88	419,273.50	1,570,031.03

Interest rates began to increase the last quarter of 2023.



Updated 09/13/2024

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Delinquent Tax

It is the responsibility of the County Treasurer to collect delinquent real property taxes. Functions associated with delinquent taxes include writing receipts, processing tax roll adjustments to prior year tax rolls (for up to 20 years), processing bankruptcy claims, and managing forfeiture and foreclosure process, and being the Foreclosing Unit of Government.

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 or may opt to borrow. 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 in the local newspaper. We file a petition for foreclosure with the 27th Circuit Court. 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 the General Property Tax Act, 211.78m, the State is granted the right of first refusal to purchase any foreclosed parcels at the greater of the minimum bid or its fair market value. If the State elects not to purchase, then the local unit has the right to purchase at minimumu bid, or if a claim was filed, then at fair market value. If the local unit does not exercise their right, then the County/Land Bank may purchase at minimum bid, or if a claim was filed, at fair market value.

The performance measurements for delinquent tax administration are designated 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 treasurer's office is offering a Payment Agreement, which gives those taxpayers that have had a unusual circumstance in their life time to set up a payment plan to keep them from losing their property. It was used to protect 53 properties from foreclosure in 2023 for the 2020 tax year. In addition to Payment Agreements, we also direct taxpayers to Mid Michigan Community Action, True North Community Services, Love Inc, Michigan Department of Health & Human Serv and Veteran's Affairs, if applicable. We enlighten the taxpayer on Michigan Homestead Property tax credit by filing their Michigan tax return, the poverty exemption by inquiring with their township and review whether they may qualify for the Principal Residence Exemption. We also accept credit card payments.

Real Taxes Returned Delinquent Tax Year	2019	2020	2021	2022
Number of Properties	3407	3028	3081	3078
Amount Purchased	$3,410,367	$3,030,577	$3,060,402	$3,362,882

History of Forfeitures & Foreclosures:	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020
Forfeited Properties	382	358	341	362
Forclosed Properties	16	11	11	11

Tax Roll Adjustments, Calendar Year	2020	2021	2022	2023
Michigan Tax Tribunal, Board of Review, & PRE Denials	35	46	66	17

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Real & Personal Tax Summary for Local Units - 2022 Tax Year for March 2023 Settlemer

Ad Valorem plus (DNR PILT) and Land Bank

Township	2022 Real & Personal Total to Collect	2022 Real & Personal Taxes Collected	Amount of Real Taxes Delinquent Including Land Bank
Benona	$6,680,995.07	$6,363,112.89	$317,794.79
Claybanks	$3,002,229.29	$2,846,371.04	$155,858.25
Colfax	$1,497,336.05	$1,422,969.94	$73,120.00
Crystal	$930,480.12	$841,157.90	$89,218.83
Elbridge	$1,041,836.21	$956,222.55	$85,613.66
Ferry	$1,081,634.39	$953,534.69	$122,374.10
Golden	$8,442,219.24	$7,874,376.56	$567,842.68
Grant	$3,005,941.42	$2,797,456.33	$207,190.06
Greenwood	$1,330,155.98	$1,204,779.52	$125,376.46
Hart	$3,350,591.36	$3,245,008.96	$105,582.40
Leavitt	$1,038,570.42	$915,702.74	$122,867.68
Newfield	$2,800,583.08	$2,557,369.80	$242,869.88
Otto	$905,681.69	$798,643.91	$107,037.78
Pentwater	$9,028,833.47	$8,764,909.60	$263,756.84
Shelby	$3,915,765.54	$3,703,594.42	$210,989.95
Weare	$1,882,743.53	$1,727,677.13	$155,066.40
Hart City	$2,701,879.21	$2,696,078.42	$232,958.20
2022 Township Totals	$52,637,476.07	$49,668,966.40	$3,185,517.96
Villages			
Hesperia			$11,731.49
New Era - Grant			$219.83
New Era - Shelby			$2,833.76
Pentwater			$30,187.85
Rothbury			$2,952.15
Shelby			$30,075.77
Walkerville			$10,498.39
2022 Village Totals			$88,499.24
2022 Overall Delinquent Taxes "Purchased" from Local Units at Settlement			$3,274,017.20

2023 Tax Certifications

It is the Treasurer's Office responsibility to certify that all taxes are paid on instruments transferring real estate in Oceana County prior to the document being recorded with the County Register of Deeds Office (State Statue MCL 48.101.)

In September of 2019, a new land division law went into effect requiring tax certification before a parcel could be split. A total of 1,149 tax certifications between certifying Waranty Deeds and land divisions provided $5745.00 in revenue.

Dog and Kennel License Program

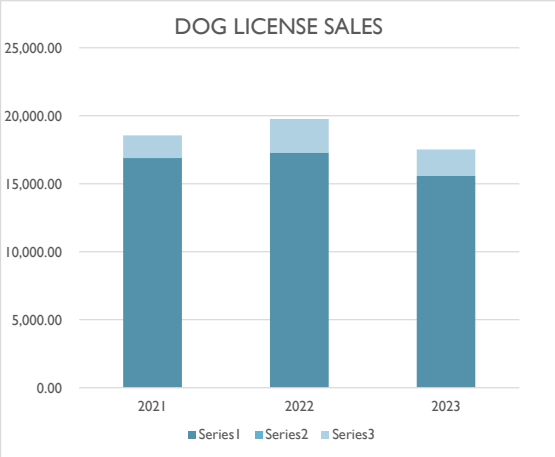
The County Treasurer's office manages the dog and kennel licensing revenue per state statute, Act 339 of 1919. The statute requires that an owner of a dog that is 4 or more months old shall apply for a license for the dog within 30 days of the dog becoming 4 months old. Based on the expiration date of the rabies vaccination, a license can be purchased for one year or for three years. If your dog is spayed or neutered, the license is less expensive. In order to receive the reduced price, proof of sterilization must be provided and signed by an accredited veterinarian.

Licenses are available on the first business day in January of each year. A late fee is assessed if the license is not renewed by the last day of the month in which the dog's current rabies vaccination expires.

License Fee Rates Effective January 1, 2017 are as follows:

	One Year Rate	Three Year Rate		One Year Rate	Three Year Rate
Regular License Fee	15.00	40.00	Late Fees:	30.00	60.00
Reduced Rate - Spayed or Neutere	8.00	20.00	Late Fees:	16.00	32.00

	2021	2022	2023
TREASURER	16,885.00	17,295.00	15,578.00
ANIMAL CONTROL	1,676.00	2,470.00	1,951.00
Totals	18,561.00	19,765.00	17,529.00



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