

2017 Annual Report of the County Treasurer



Treasurer of Jackson County

Karen A. Coffman

March 2018

County of Jackson

Office of the County Treasurer

2017 Annual Report

March 2018

Honorable Commissioners

Jackson County Board of Commissioners

We are pleased to submit the annual report of the County Treasurer's Office for 2017. The bulk of the work completed in the County Treasurers Office is mandated by Michigan Law. However, the level of service provided by the Office of the County Treasurer must be supported by the Board of Commissioners. It is our intent by presenting this annual report to provide statistics and numbers as a result of the services we provide as well as report the monetary impact of these services to the general fund.

Foreclosure Prevention

The Jackson County Treasurers office has continued its scope of foreclosure prevention this past year through a three pronged approach.

Federal and State Funding Available

The Michigan State Housing Development Authority announced a new program in January of 2013 designed to assist homeowners who have endured a financial hardship. This program, **Step Forward Michigan**, continues to work directly with County Treasurers to pay delinquent property taxes for those homeowners that were eligible for the program. Hundreds of citizens in our community have been able to receive this much needed financial assistance of federal and state funding to prevent tax foreclosure.

Community Partners, Collaboration, and Resources

With the announcement of this comprehensive, statewide program aimed to help homeowners who are at high risk of foreclosure, **Community Action Agency** in Jackson continues to be a valuable partner in the implementation and outreach for our community. We were able to refer citizens to Community Action Agency and their staff provided assistance to homeowners in filling out the application for the Step Forward program.

For the sixth year we have continued our partnership with **Legal Services of South Central Michigan**. The purpose of this partnership was to assist low and moderate income owners and or occupants who were in jeopardy of losing their homes due to tax foreclosure or were in jeopardy due to predatory mortgage practices associated with or triggered by the nonpayment of property taxes. Other legal issues that could be addressed were rescue scams, predatory loans, hardship or poverty exemptions, homestead, probate or competency issues.

Hardship Deferrals

Each year we have two hearings, one in January and one in February, for citizens who are concerned about their ability to pay the delinquent taxes before the deadline. A total of **154 hardships** were granted allowing these taxpayers more time to pay the delinquent balance owed on a total of **197 parcels** and preventing foreclosure for that year.

As an additional prevention method, we added an additional personal service visit for each delinquent taxpayer with a house on the property. The law requires that we must do at least one visit to make contact with the taxpayer and or interested parties to notify of the delinquent taxes and possible pending foreclosure. We visited **1,141 properties** on the first round of required personal service visits. The second round of personal visits we visited **570 properties**. By adding this additional visit, we believe it is one more opportunity to prevent foreclosure.

Communication & Education

The Jackson County Treasurer's office continues to improve communication and education to the public and the local units of government. Specific activities and initiatives included:

- Partnering with Ingham County and Eaton County Treasurers in conjunction with WLNS TV 6 on a joint initiative to promote foreclosure prevention, referring citizens to local nonprofit organizations through 2 – 1 – 1.
- Providing printed publications on topics such as the forfeiture and foreclosure timelines, information about property taxes and steps to take to avoid tax foreclosure, information on mortgage foreclosure and steps to take to avoid losing your home, information about mortgage foreclosure scams and what to be aware of to prevent becoming a victim, and dog licensing.
- Participated, collaborated and sponsored a Show Me The Money Day program on January 17, 2017 to boost financial awareness, literacy and education in our community. This program featured community resources, savings products, and free financial workshops.
- In collaboration with the Jackson District Library as part of their Financial classes that they offer, I presented a session on January 25, 2017 on "Facing Foreclosure in Jackson".

Automated Clearing House (ACH) – New form of Payments accepted

The Jackson County Treasurer's office began accepting a new form of payment for delinquent taxes in May of 2016. Interested taxpayers can choose to set up an agreement with the Treasurer to pay delinquent taxes via an ACH payment. An ACH payment is an electronic debit of the taxpayers checking or savings account. Payments can be set up to be a one-time payment, or monthly payments on the 15th of each month. Since implementation of this payment type, for seven months in 2016, we helped 91 taxpayers

pay their delinquent taxes totaling over \$55,819 dollars. As we continued to expand this program during the entire year of 2017, we have worked with and continue to work with **over 75 taxpayers** to pay their delinquent taxes totaling **over \$161,533 dollars**.

GOALS for 2018

- Explore partnership with the State of Michigan Archives to utilize Preservica digital archive for tax rolls
- Research and explore converting records and information to a digital or electronic format for archiving and retention where appropriate
- Continue to utilize technology upgrades and improvements aimed at improving efficiency, saving taxpayer resources and increase productivity
- Continue to provide educational training for Jackson County employees and local units of government on topics such as cash handling, fraud prevention and related financial or banking issues
- Work in partnership with Community Action Agency and local financial institutions to create resources for financial education classes with the intent to improve financial literacy in our community
- Work in partnership with Community Economic Development Association of Michigan (CEDAM) and Community Action Agency to host a Show Me The Money Day event
- Prepare and issue a Request for Proposal for Banking Services for the County's depository accounts and banking needs
- Play an integral part in analyzing current credit card infrastructure and vendors throughout the County and look to consolidate to one primary vendor in an effort to reduce costs to the County
- Maintain contact and communications with district state representatives and senators to inform and apprise them of the local impact of state legislation

The Treasurer's Office continues to seek opportunities to work closely with those inside and outside of the County, to build solid relationships, to utilize new technology, to obtain better pricing and to find cost reductions.

We would like to thank our wonderful staff in the County Treasurers office for the continuing excellent customer service they provide the citizens of Jackson County. I look forward to continuing to work with the Board of Commissioners, as we look for ways to improve our delivery of services.

Respectfully submitted,

Karen A. Coffman

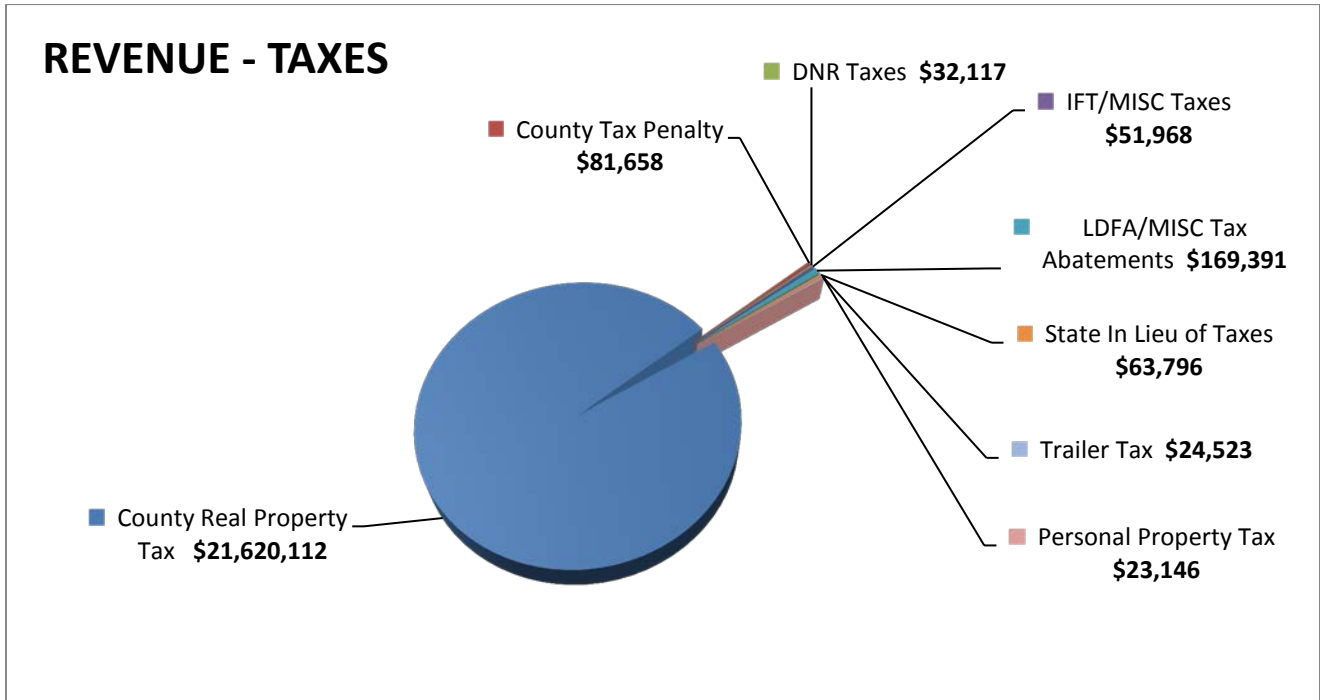
Jackson County Treasurer

Diane L. Donaldson

Chief Deputy Treasurer

Custodian of County Funds

The County Treasurer’s Office is the depository for all county funds, by Board resolution and in accordance with Act No. 40, Public Acts of Michigan 1932 (MCL48.40). We are required by State mandate to maintain the county treasury and are responsible for the collection and deposit of all public funds. Management activities include receipt for revenues, coordinate cash drawers and imprest cash for all departments, maintain bank accounts, reconcile receivables, and coordinate disbursement of funds held in trust, coordinate signature and transfer of funds to cover county disbursements.



Other Revenue

Interest	\$215,080
PA 105 Interest	\$4,273
Tax Search	\$1,365
Dog License	\$70,729
Deed Certification	\$20,298
Passports	\$12,260
Intergovernmental/Other	\$6,928,566
Total General Fund Revenues for 2017	\$29,319,282
Total General Fund Expenses for 2017	\$118,486

Processing – Outputs

The Office of the Treasurer began accepting credit cards payments in the main office for payment of delinquent taxes and online in 2009. We began tracking payments for delinquent taxes and the number of parcels. As you can see we have had a decrease in the dollars collected but an increase in the total number of parcels in the usage of credit cards form of payment in the main office as compared to last year. However, we experienced an increase in dollars and an increase in parcels for online payments as compared to last year.

	Total Dollars of Credit Card Payments in office	Number of Parcels
2009	\$322,908.77	371
2010	\$1,064,556.80	636
2011	\$1,300,867.28	1180
2012	\$1,412,394.14	1356
2013	\$1,660,908.54	1504
2014	\$1,603,457.95	1602
2015	\$1,349,567.82	1398
2016	\$593,698.00	1080
2017	\$505,558.03	1273

	Total Dollars of Credit Card Online Payments	Number of Parcels
2009	\$103,608.49	117
2010	\$227,224.06	222
2011	\$222,910.06	265
2012	\$205,812.64	256
2013	\$374,127.98	386
2014	\$358,977.46	372
2015	\$555,014.30	526
2016	\$802,161.56	779
2017	\$908,645.84	979

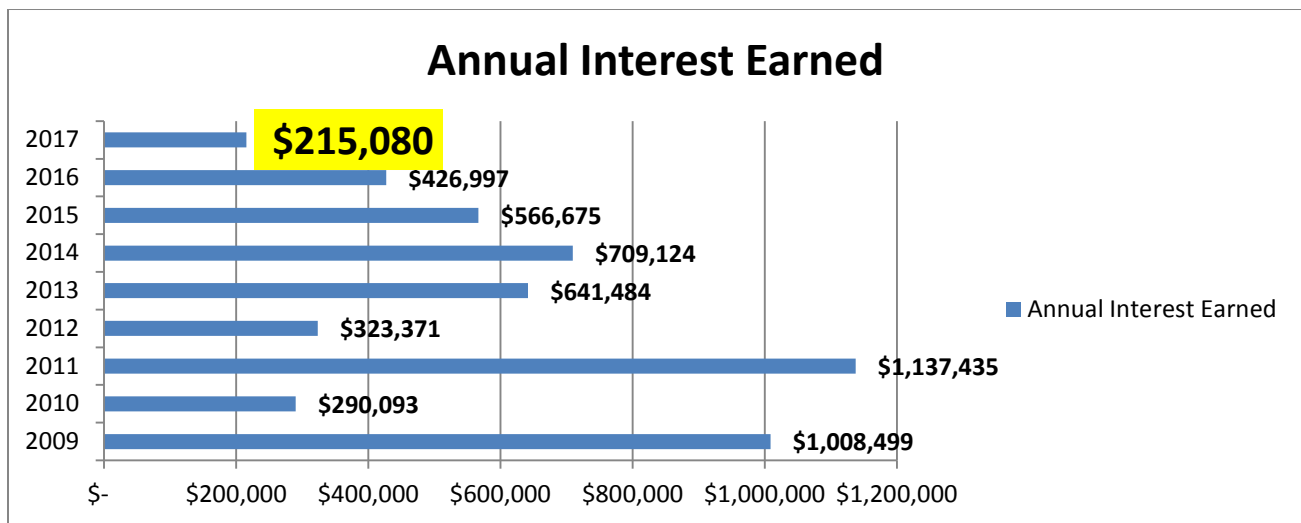
	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 ACTUAL
Number of Tax receipts processed	14,156	13,871	14,252	14,265	14,158	13,886	13,563
Total Taxes/Penalties /Fees collected	\$13,615,448	\$13,795,041	\$13,719,005	\$ 13,012,668	\$13,110,631	\$12,771,929	\$12,143,625
Total Number of Delinquent Notices mailed	24,640	25,133	24,871	24,710	23,731	23,543	23,173

Jackson County General Fund Investment Pool

The Office of the County Treasurer manages cash and investments for Jackson County. Cash and investment activities for the 12 months ending December 31, 2017 are discussed below. This report covers only the operations of the county that fall under the responsibility of the County Board of Commissioners. This report does not include operations of the Building Authority, other post-employment benefits (OPEB) or Pension, or activities of the Drain Commissioner.

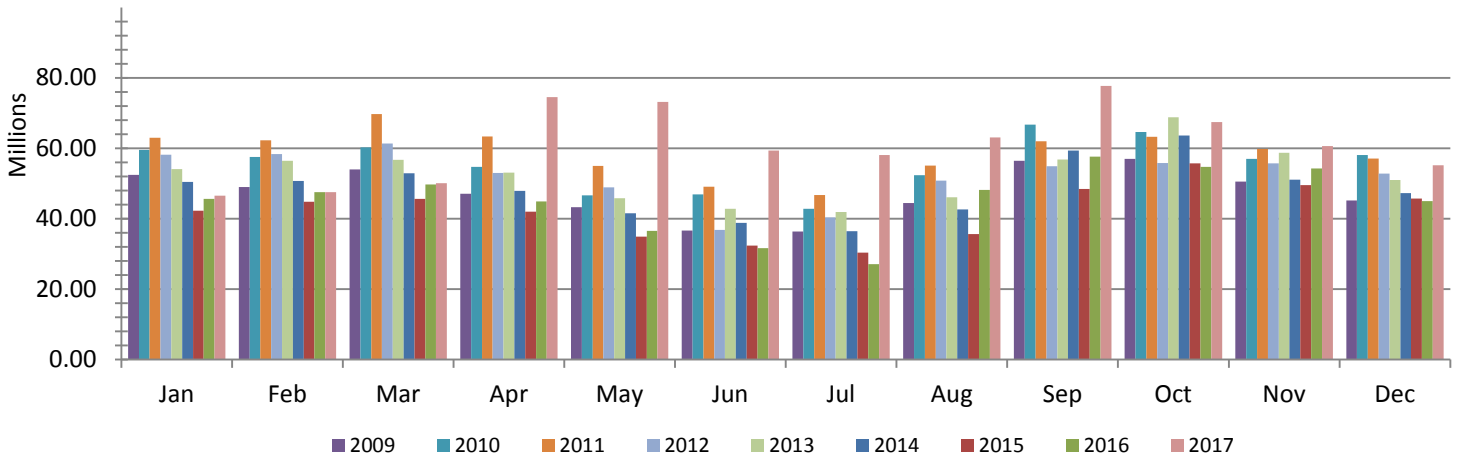
The primary objectives of the county's investment activities, in priority order are:

- 1) Compliance with applicable laws,
- 2) Protection and Safety of principal,
- 3) Liquidity, and
- 4) Yield or return on investments.



General Fund Portfolio Totals

Historical Comparison by Month



December 2017 General Account Investments

CUSIP	Issuer	Par Value	Current Rate	Maturity Date
Certificates of Deposit				
48124JSZ2	JP Morgan Chase	\$ 250,000.00	1.125%	2/20/2018
24000824	Ann Arbor State Bank	\$ 500,000.00	1.500%	3/3/2018
464209CB9	Isabella Bank	\$ 250,000.00	1.200%	6/18/2018
38644AAU3	Grand River Bank	\$ 250,000.00	1.000%	7/6/2018
24000316	Ann Arbor State Bank	\$ 250,000.00	1.150%	9/16/2018
48124JWV6	JP Morgan Chase	\$ 250,000.00	1.250%	9/28/2018
9497483N5	Wells Fargo	\$ 250,000.00	1.200%	2/26/2019
33646CFM1	1st Source Bank	\$ 250,000.00	1.700%	8/28/2019
30447	American 1 Credit Union	\$ 500,000.00	1.750%	10/26/2019
060704BA0	Bank Birmingham	\$ 250,000.00	1.500%	2/13/2020
32110YER2	First National Bank of America	\$ 250,000.00	1.500%	3/16/2020
201282GJ3	Alma Bank	\$ 250,000.00	1.500%	4/13/2020
	Subtotal	\$ 3,500,000.00		
Cash/Money Markets				
	Comerica Bank	\$ 1,940,360.36		
	Michigan CLASS	\$ 14,560,812.48		
	Huntington Bank	\$ 1,782,604.18		
	County National Bank	\$ 1,003,529.41		
	Chemical Bank	\$ 3,026,332.85		
	CIBC	\$ 1,012,994.38		
	Subtotal	\$ 23,326,633.66		
Treasuries / U.S. Agencies				
59447PCN9	Michigan Finance Authority Muni Bond	\$ 750,000.00	1.900%	9/1/2018
594698PB2	Michigan Strategic Fund	\$ 1,565,000.00	1.641%	4/15/2019
3137EADM8	Federal Home Loan Mortgage Corp	\$ 500,000.00	1.250%	10/2/2019
3130A9PB1	Federal Home Loan Bank	\$ 1,999,000.00	1.200%	10/25/2019
3133EFKY2	Federal Farm Credit Bank	\$ 2,000,000.00	1.360%	10/28/2019
150609HD0	Cedar Springs Mich Public School Muni	\$ 500,000.00	1.785%	5/1/2020
3133EGVK8	Federal Farm Credit Bank	\$ 2,000,000.00	1.350%	9/21/2020
3133EGLG8	Federal Farm Credit Bank	\$ 2,000,000.00	1.370%	10/13/2020
3133EGLU7	Federal Farm Credit Bank	\$ 2,000,000.00	1.480%	7/14/2021
3134GAEE0	Federal Home Loan Bank	\$ 2,000,000.00	1.500%	3/30/2021
3133EGMT9	Federal Farm Credit Bank	\$ 2,000,000.00	1.690%	7/19/2022
3130A6S57	Federal Home Loan Bank	\$ 2,000,000.00	2.375%	11/23/2022
3134G92T3	Federal Home Loan Mortgage Corp	\$ 1,000,000.00	1.500%	8/8/2023
3133EGTV7	Federal Farm Credit Bank	\$ 3,000,000.00	1.820%	9/12/2023
3133EGUU7	Federal Farm Credit Bank	\$ 3,000,000.00	1.850%	9/20/2023
3133EHVU4	Federal Farm Credit Bank	\$ 2,000,000.00	2.780%	8/24/2027
	Subtotal	\$ 28,314,000.00		
	Total	\$ 55,140,633.66		

Diversification of Investment Type as of December 31, 2017

- 6 % of the investment portfolio in short term fixed type investments;
- 42 % of the investment portfolio in money market accounts; and
- 52 % of the investment portfolio in long term fixed type investments.

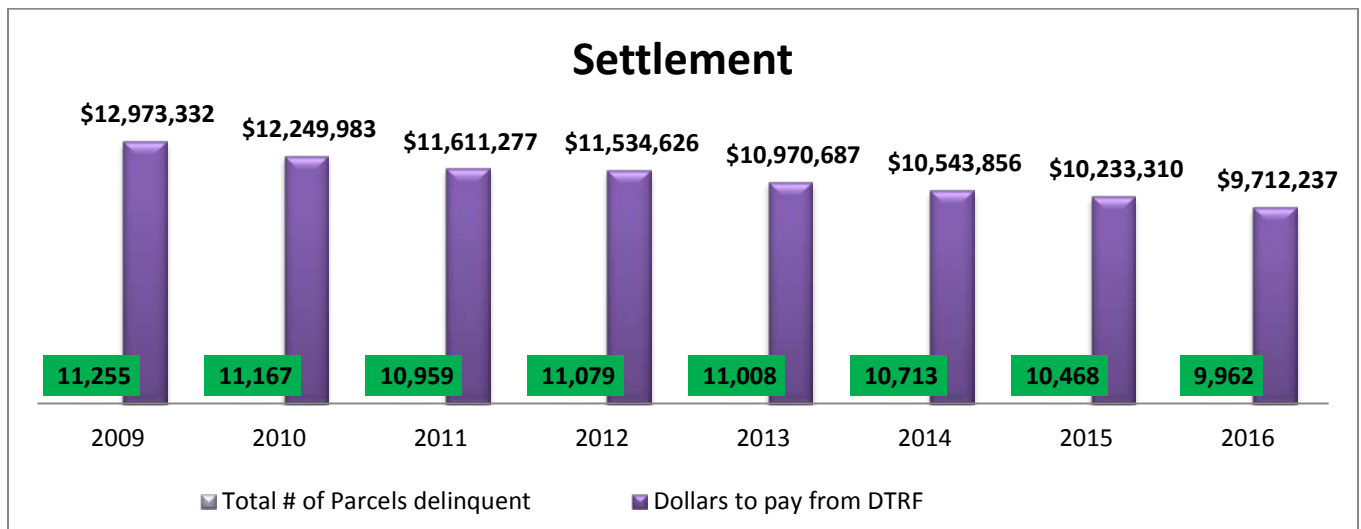
Delinquent Property Tax Administration

It is the responsibility of the County Treasurer to collect delinquent real property taxes. Functions associated with delinquent taxes include writing receipts, processing adjustments to prior year tax rolls for up to 20 years, processing bankruptcy claims, board of review adjustments, tax tribunal adjustments, and managing the annual forfeiture and foreclosure process. The county operates a Delinquent Tax Revolving Fund which was established in the early 1980's. The purpose of this fund is to make full payment for all delinquent property taxes to local units of government. Even in the midst of higher utilization the Delinquent Tax Revolving Fund has been one of the financing tools of the county.

Local units electronically transfer their taxes to the county each year every March 1st, however, this office performs settlement functions three different times during that current year's tax collection. We do this in an effort to provide a check and balance between the local units and the County, as well as to make March 1st settlement smoother. The tax rolls are required to be maintained and adjusted by the County Treasurer for 20 years. Electronic settlement with the local units saves hours of staff time for the County Treasurer's office and for the treasurers of the local units of government.

The settlement process during the month of March consists of verifying taxes collected and adjusted as well as delinquent tax rolls. This office will settle with nineteen townships, seven villages and one city. As a result of this process, each of the delinquent tax rolls are purchased by the Delinquent Tax Revolving Fund. We have been able to purchase these taxes from the local units without having to borrow or utilize Delinquent Tax Anticipation Notes since 1999. Once settlement is complete, payments are distributed around May 20th.

Below is a chart that indicates the total number of delinquent real property tax parcels (in green) that were transferred to the County Treasurers office as well as how much money the Delinquent Tax Revolving Fund had to expend to purchase these taxes. There is a downward trend in total dollars and total parcels transferring over to the County Treasurer's office for settlement and collection. This also means that the total dollars of fees and interest will be less than in years past.



Once the taxes have been turned over by the local units, the Office of the County Treasurer begins collection of these taxes. The chart below describes the entire process beginning when the taxes come delinquent to the Treasurer's office, the next step is Forfeiture of the taxes, in which a lien is filed on the uncollected delinquent taxes, and if the taxes still remain uncollected at the end of 25 months, the Office of the County Treasurer will foreclose on the real property for nonpayment of delinquent taxes.

Delinquent Property Tax Timeline for 2015 Taxes

This Year

Delinquency

On March 1, 2016

Unpaid 2014 taxes become delinquent and payable to Jackson County Treasurer

- ◆ 4% Administrative Fee added
- ◆ Interest begins to accrue at 12% per year

On Oct 1, 2016

\$15 fee added

On Nov 1, 2016

Parcel added to preliminary forfeiture list

On Feb 1, 2017

Mortgage lenders and banks may be notified



The property tax foreclosure process can be confusing. We would like to answer any questions you may have.

Please call us at 517-788-4418.

Next Year

Forfeiture

On March 1, 2017

- ◆ Minimum of \$195 in fees added
- ◆ Property forfeited to County Treasurer
- ◆ Interest rate increased to 18% per year retroactive to March 1, 2016

June 2017

Foreclosure petition filed in Circuit

Between June 1, 2017 and January 31, 2018

Title research to identify owners and lienholders

Personal visits made to forfeited property

Mortgage lenders banks and other lienholders notified

Early 2018

January 2018

Show Cause Hearing held

Foreclosure

February 2018

Court Hearing held and Judge signs Foreclosure Order

March 31, 2018

Redemption rights expire if taxes are not paid and property ownership transfers to the Jackson County Treasurer

July-November 2018

- ◆ Property sold at auction
- ◆ Prior owner does not receive any of the proceeds

This timeline is intended to describe in general terms the major elements and deadlines of the State law regarding delinquent property taxes. You may obtain a copy of an excerpt from the General Property Tax Act from the Jackson County Treasurer's Office.



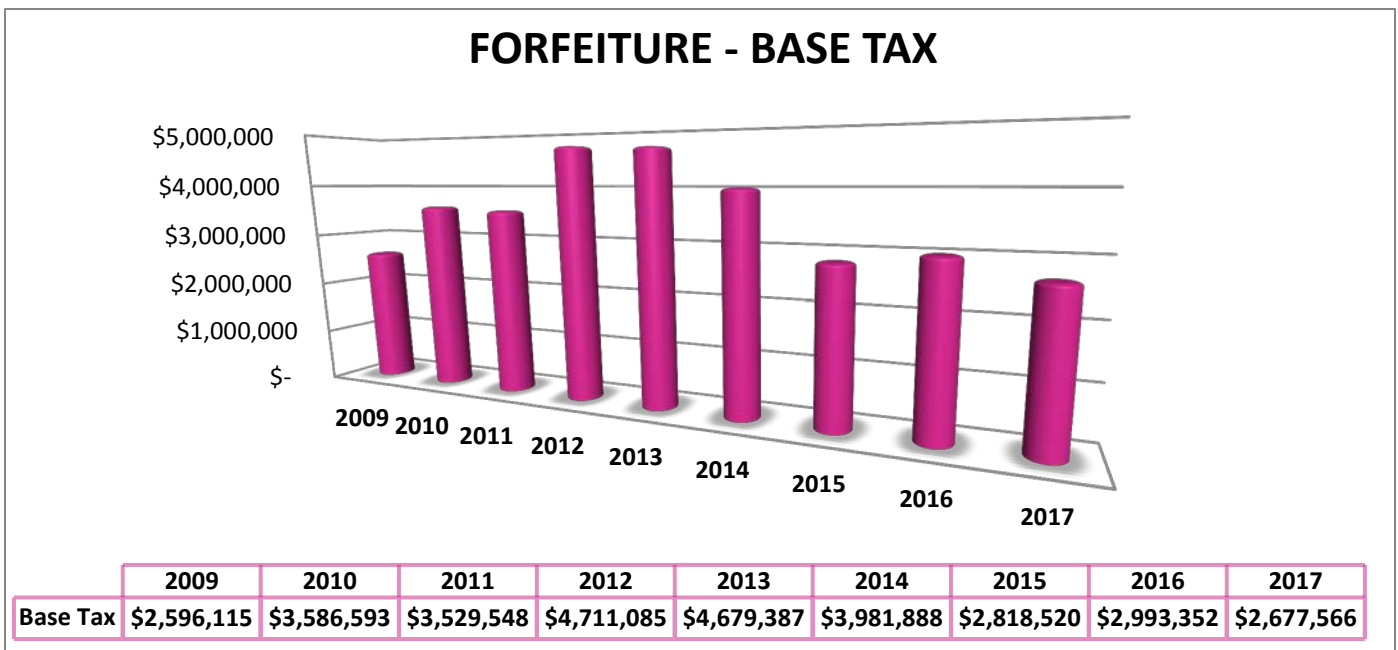
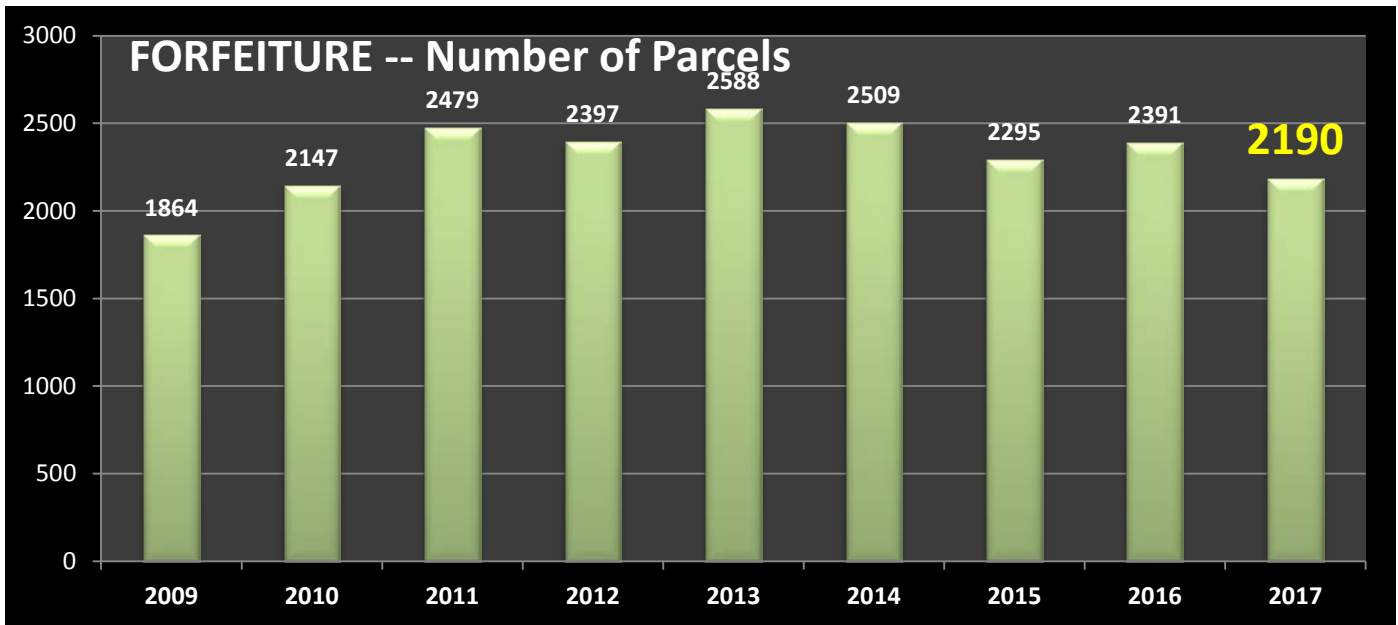
Karen A. Coffman <> Jackson County Treasurer <> 120 West Michigan Avenue Jackson Michigan 49201 <> 517.788.4418



Forfeiture

The Forfeiture process begins on March 1st after one full year of collection efforts by the County Treasurer’s office. Additional fees and penalties are added as set forth by state statute and a Lien is filed with the Register of Deeds office.

Below is a chart that reports the history of forfeiture with number of real property parcels. As you can see from the data, there was a slight increase in the number of parcels in forfeiture from 2017.



The Office of the County Treasurer continues collection efforts on the delinquent real property taxes through the forfeiture cycle and if still unpaid, the taxes can and will be foreclosed for nonpayment on March 31st of the second year of collection (25 months).

Foreclosure Prevention

For the fifth year we have continued our efforts of active engagement to prevent foreclosure. Through a truly collaborative approach, we partnered with local agencies to reach those citizens that were experiencing financial hardships and to connect them to vital resources. Again this year was the continuation of the loan rescue program that would assist in paying delinquent property taxes for those that qualified.



The U.S. Department of the Treasury established the Hardest Hit Fund® in 2010 to provide targeted aid to families in states hit hard by the economic and housing market downturn. Michigan received a total of \$498.6 million in Emergency Economic Stabilization Act (EESA) or Troubled Asset Relief Program (TARP) funds to operate its Hardest Hit Funds® program.

Community Action Agency acted as our liaison between MSHDA and the Step Forward Program. We worked to inform, promote and communicate information about the program and direct citizens to contact CAA so they could get assistance in filling out the necessary paperwork to determine eligibility.

Throughout 2017, we had **20 citizens** apply for the program locally. The County Treasurers office received payments for delinquent taxes in the amount of \$97,131 dollars for multiple tax years on 21 parcels in our community. As part of this program, eligible applicants could also qualify to have their current taxes paid at the local units. The local units received payments for taxes in the amount of \$10,806 dollars for 11 parcels.

The Michigan State Housing Development Authority provided a report indicating that as of December 2017, \$694,754 dollars were disbursed throughout Jackson County impacting over 618 households paying delinquent property taxes to prevent foreclosure. In fact, Jackson County has had the 10th largest number of homeowners use this program in the state since 2010.

All in all, the program has been very successful in assisting those in need in our community. This program did have a significant impact on preventing foreclosure. In November, we were informed that this Hardest Hit program still had approximately \$38 million still available through 2020 which could assist around 5,500 eligible households.

A second approach to foreclosure prevention included working with Legal Services of South Central Michigan (LSSCM). Through collaborative efforts with LSSCM, we were able to refer prospective cases in which taxpayers were in need of specific legal guidance and information as it related to tax and mortgage foreclosure. In 2017, LSSCM opened **59 cases** for low and moderate income owners/occupants. These cases assisted a total of **153 individuals** who were in jeopardy of losing their homes due to tax or mortgage foreclosure.

Every individual, at a minimum, received legal advice on the tax or mortgage foreclosure process, analysis of their legal cases, and referrals to other agencies as appropriate.

In a majority of cases, LSSCM worked with Community Action Agency in a two pronged approach. LSSCM focused on the legal issues while CAA assisted the client(s) with completing the application for assistance through the Step Forward program through MSHDA.

The third method of foreclosure prevention, hardship deferrals, is provided for in state statute. In January, the panel granted **73 hardship deferrals** to protect **78 properties** from foreclosure. At the Judicial Foreclosure hearing held in February, another **81 hardship deferrals** were granted by Judge Wilson which protected **119 properties** from foreclosure.

Foreclosure

On March 31, 2017, we foreclosed on **152 properties** for nonpayment of delinquent real property taxes. The total base taxes including penalties and interest of these 152 properties totaled \$661,530. This number of parcels foreclosed is 72 LESS than the 2016 cycle.

One hundred and ninety seven parcels were withheld from 2017 foreclosure through the hardship deferrals. The Township of Leoni exercised their First Right of Refusal and took 2 tax foreclosed properties in the amount of \$8,198.99. The Village of Springport exercised their First Right of Refusal and took 1 tax foreclosed property in the amount of \$1,053.60.

At the first tax foreclosure auction held August 2, 2017, there were 149 parcels available for purchase at the minimum bid. We sold **30 parcels** at this auction and total dollars back to the delinquent tax revolving fund was **\$432,900.00**.

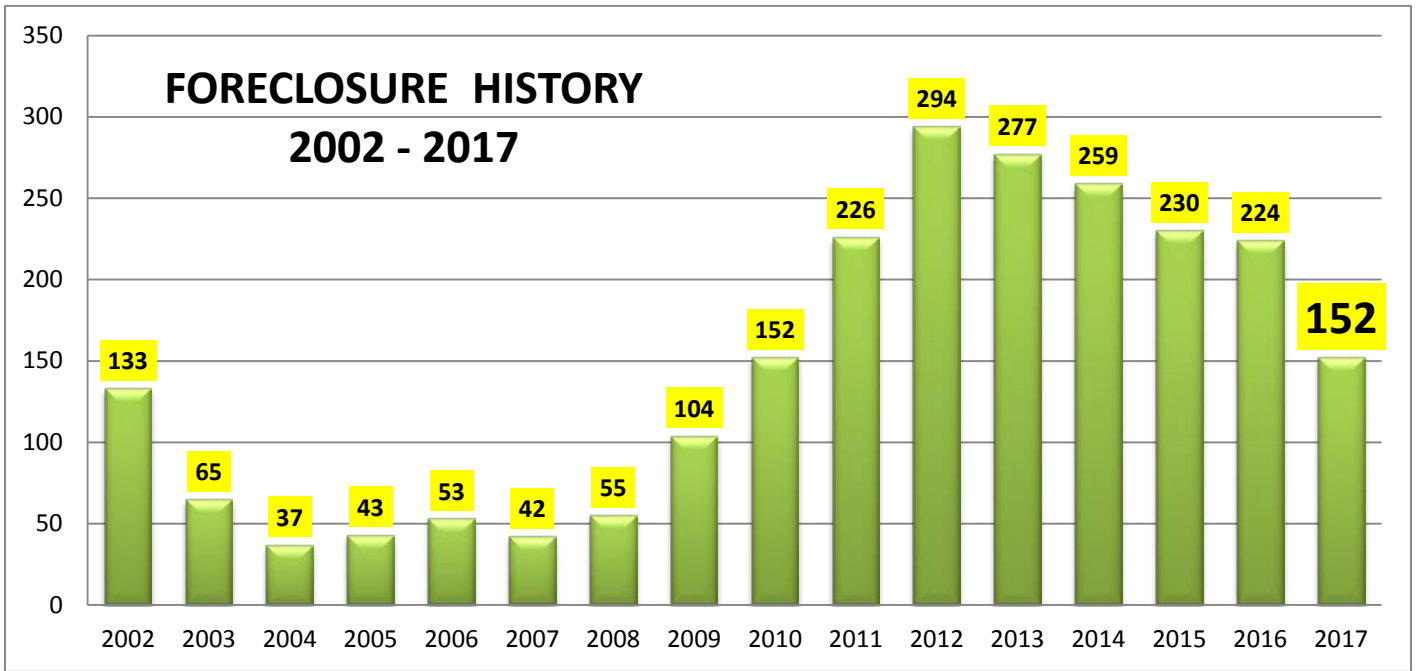
The second tax foreclosure auction was held on September 6, 2017 offered 119 remaining parcels at the “no minimum bid”. We bundled all remaining parcels into one lot at this auction and it did not sell.

At the end of the tax cycle this year, the City of Jackson was invoiced and charged back \$177,785.96 for the purchase of **85** tax foreclosed properties in the City; the Township of Leoni accepted 7 tax foreclosed properties and Napoleon Township accepted 1 tax foreclosed property. Any and all remaining properties are made available for sale through Title Check and their website. We continue to sell these parcels throughout the year and return them to the tax rolls.

Below is a chart that reports the history of tax foreclosures since 2002 through 2017. The chart indicates the total number of real property parcels that the County Treasurer foreclosed on for nonpayment of real property taxes. In 2017, we foreclosed on **152** parcels.

As you can see, there was a significant increase in total number of parcels that this office has foreclosed on since 2009 to 2012, with a marked decrease in 2013 through 2017. We

believe that this decrease can be attributed to the strong foreclosure prevention efforts again this year.



**MARCH
2017**

**2017 Foreclosures
4-1-2017**

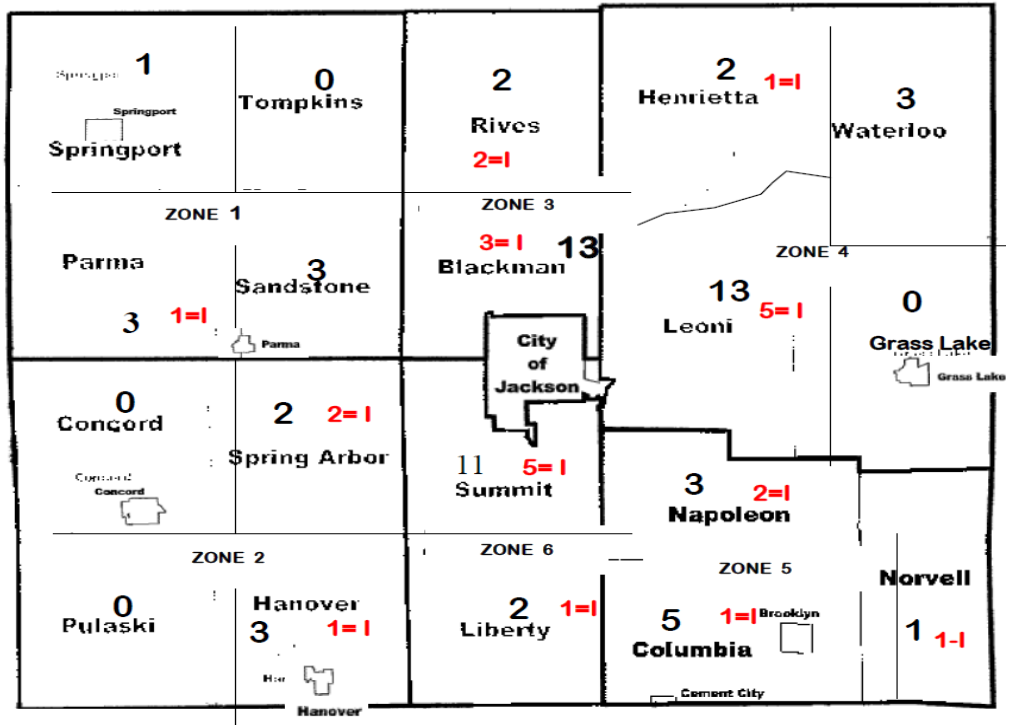
152 Parcels

CITY 86

Updated 7-11-2017

I=64, V=88

- 1- 3=I
- 2- 4=I
- 3- 9=I
- 4- 9=I
- 5- 4=I
- 6- 6=I
- 7- 2=I
- 8- 2=I
- Total 39=I



K, CDKaren, PA123, 2017 FRC, Map

The Michigan Department of Treasury has been collecting state wide real property tax forfeiture and foreclosure statistics for several years now. The table below compares the forfeiture and foreclosure numbers against the state wide foreclosure rates. As you will see the County of Jackson has been below the state wide numbers from 2009 to 2017.

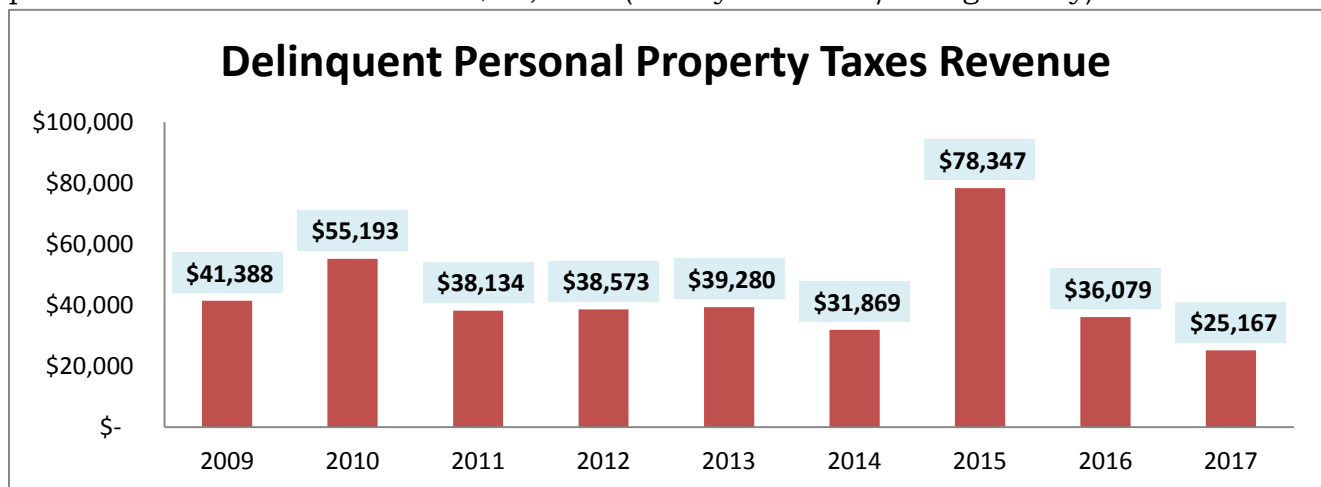
	2009	2010	2011	2012	2013	2014	2015	2016	2017
Parcels Forfeited - Jackson	1864	2147	2479	2397	2588	2509	2295	2391	2190
Parcels Foreclosed - Jackson	104	152	226	294	277	259	230	224	152
Foreclosure Rate - Jackson	7%	8%	11%	12%	11%	10%	9%	10%	6%
State wide Foreclosure Rate	11%	15%	13%	16%	14%	16%	17%	11%	8%

Delinquent Personal Property Tax

The Office of the Jackson County Treasurer is one of just a few in the State of Michigan that collects delinquent personal property taxes for the city, townships, and villages in the County of Jackson. The Treasurer’s office began collecting delinquent personal property taxes in 1988, as allowed per the MCL 211.56(3). The law states that the governing body of the local property tax collecting unit and the County of Board of Commissioners with the concurrence of the county treasurer, that the county treasurer shall be responsible for the collection of the delinquent personal property taxes of the city, township, or villages.

It is the Office of the Treasurers’ fiduciary responsibility to collect personal property taxes and per this agreement between the Treasurer’s office and the 27 local units; we are able to ease the workload at the local level for collection of these taxes and ensure that these tax dollars are then dispersed to the public schools, the Intermediate School District, the local community college and the State of Michigan.

This past year we sent out just under 3,000 notices for 1,400 delinquent personal property parcels and collected over \$25,000 (county revenue/millage only) as a result.



Dog and Kennel License Program

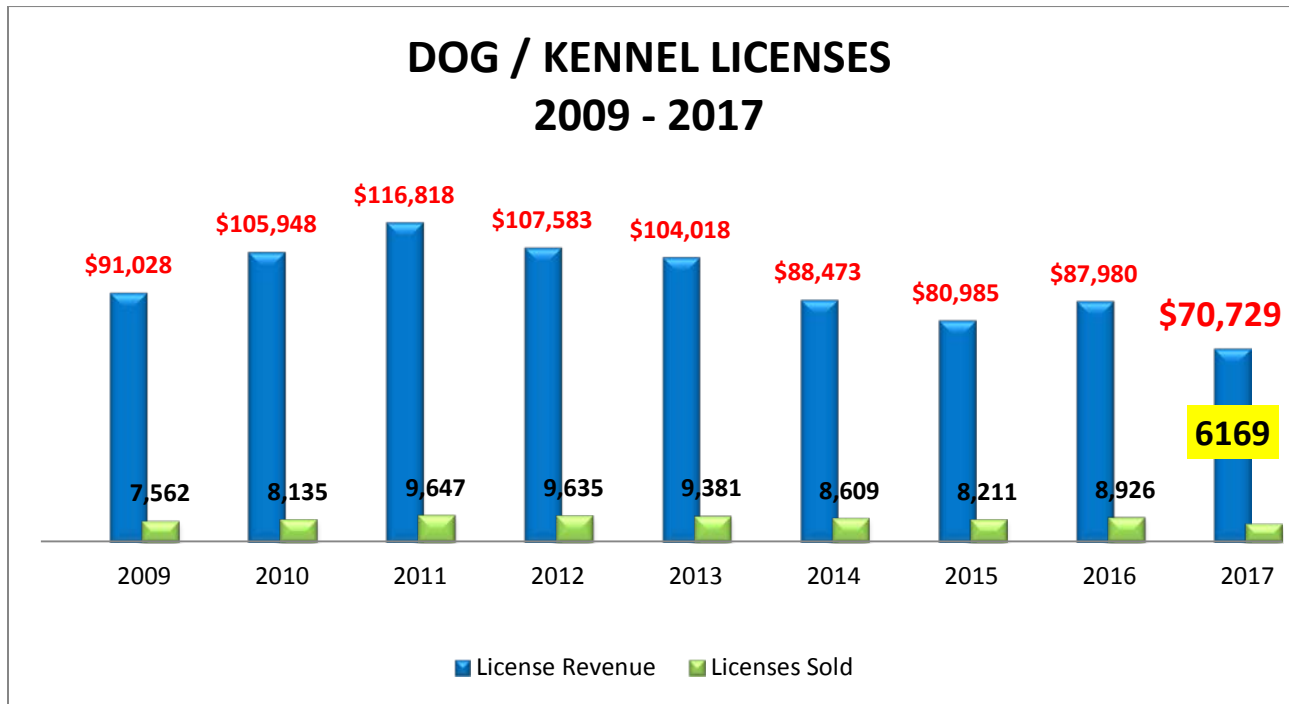
The County Treasurer’s office manages the dog and kennel license program. As part of an initiative to increase dog licensing in our County, the Treasurer created a mass mailing postcard to inform all citizens in the County of the laws of being a dog owner. Specifically:

- Michigan Law requires all dogs shall be licensed.
- Dog licenses are sold in accordance to provisions of the Dog Law Act 339 of 1919 as amended and the Jackson County Animal Control and Protection Ordinance.
- All Jackson County residents who own a dog(s) that are four (4) months old or older must have a current Jackson County dog license (MCL 287.266).
- Dog Licensing benefits the public health of the community. Rabies is a current threat to human and animal health. By licensing your dog, the overall cost and health risk is lowered by making certain that dogs are vaccinated.
- Dog Licensing also helps in the recovery of lost or stray animals.

In July of 2016, the Treasurer’s office implemented a new dog licensing fee schedule and a new online licensing program. These changes **expanded options** for dog owners in that they could purchase a one year dog license OR a three year dog license based on the date of the dog’s rabies vaccination expiration. The change in the fee schedule also removed any and all late penalties if the dog owner did not purchase a license within a certain time frame. The new fee schedule **did not increase** the fees to license a dog.

The new fee schedule actually entices dog owners to try to align the dog’s rabies vaccination to coincide with a three year dog license, thereby receiving a discounted price for the license versus the cost of the one year license. Effectively, issuing dog licenses can now be done year round, at any time, and online.

2017	Male / Female Dog	# Licenses issued	Neutered / Spayed	# Licenses issued
One Year License	\$20.00	482	\$10.00	2369
Three Year License	\$60.00	42	\$25.00	594
Senior Citizen Discount				
One Year License	\$10.00	181	\$5.00	1893
Three Year License	\$24.00	51	\$12.00	557
Service Dog				18



In 2016, with the implementation of the new 3 year license, and the mass marketing mailing of the new program, we did experience a slight increase in revenue as a result. In 2017, we saw a leveling out of dog licenses issued as we anticipated. Each month our office sends out renewal notices to existing dog owners. We will look to continue our education and marketing of licensing dogs in 2018 with another mass mailing.

It is our goal to expand dog licensing services in the future to include veterinarian offices if they wish to participate. Ideally, we would like to create a one stop shopping experience for dog owners in that if they vaccinate their dogs they could also obtain a dog license at the same time.

Passports

The Office of the County Treasurer is a certified US Department of State Passport Acceptance Facility providing passport processing services Monday through Friday, 8:00am to 3:30pm. The office accepts and processes new passport 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. We also provide taking passport photos in office. Once the applications are reviewed, staff fully executes and submits the application according to US Department of State guidelines. 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.

In 2017, we processed 339 passports and generated just over \$12,260 in general fund revenue. We take great pride in this value added service that we have been able to provide for the citizens of our community.

