

#### **CITY COUNCIL AGENDA ITEM**

Date: July 20, 2022

To: Mark F. Miller, City Manager

From: Robert J. Bruner, Assistant City Manager

Subject: Resident Budget Priorities Study

On June 22, 2020, City Council awarded contracts to Cobalt Community Research ("Cobalt") for a resident survey, business survey, and library survey. The library survey was conducted in July 2020, the resident survey was conducted in January and February 2021, and the business survey was conducted in January and February 2022. On June 11, 2022, City Council awarded Cobalt a contract to for a resident budget priorities survey.

City staff and Cobalt prepared a draft survey City Council discussed during its July 11, 2022 regular meeting. The survey was revised based on input provided by City Council and "DRAFT 5" is attached. Please note this is a rough draft and will be proofread before it is finalized and distributed. The 2021 resident survey is also attached for your information.

City staff will answer questions and facilitate discussion at the July 25, 2022 regular City Council meeting in order to collect feedback from City Council and work with Cobalt to finalize the survey. Our goal is to finalize the survey in July and distribute it in August so we will have results before the 2022 City of Troy Advance in November.

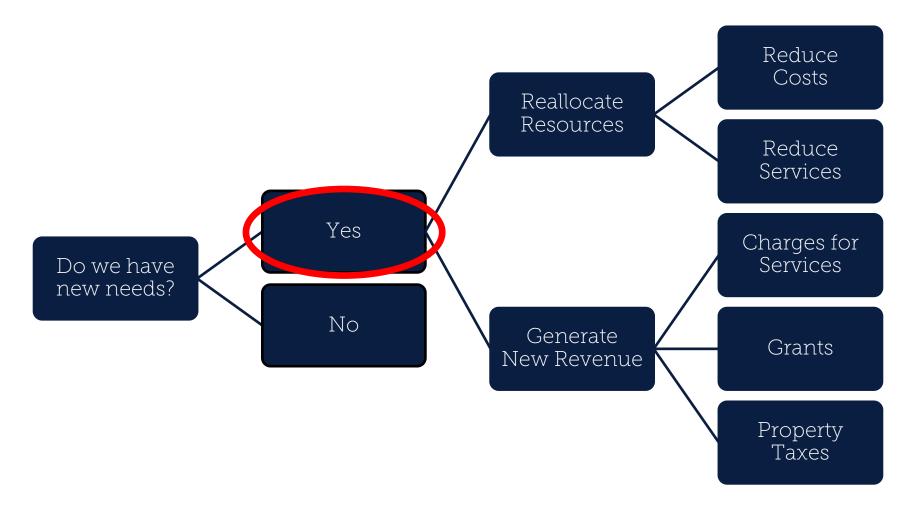
# Resident Budget Priorities Study

Troy City Council Meeting | July 25, 2022

## **AGENDA**

- Where We Have Been
- Where We Are
- What We Know
- What We Need to Know
- Why We Survey
- Where We Are Going
- Questions & Answers

## WHERE WE HAVE BEEN



# **2021 City of Troy Advance:**

Solutions and Recommendations

# Topic 1: Communication and Community Engagement

• Develop a centralized communication and engagement team dedicated to public relations and outreach.

# Topic 2A: Facilities (core facilities and infrastructure)

• Create, implement and communicate publicly a vision and budget for City Hall capital improvements.

### **2021 CITY OF TROY ADVANCE:**

Solutions and Recommendations

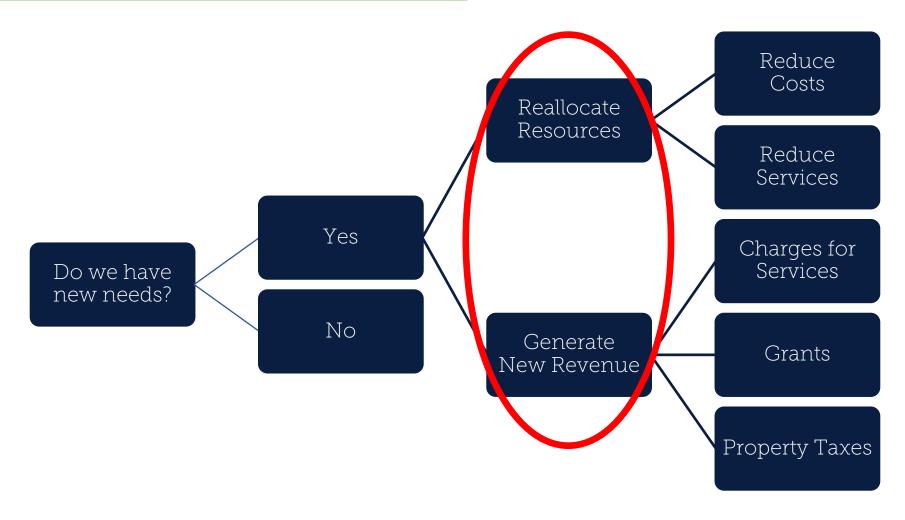
# Topic 2B: Facilities (quality of life amenities and facilities)

 Explore ideas and publicly share options including funding strategies.

### **Topic 3: Funding**

• Create, implement and communicate publicly a vision and budget for City Hall capital improvements.

# WHERE WE ARE



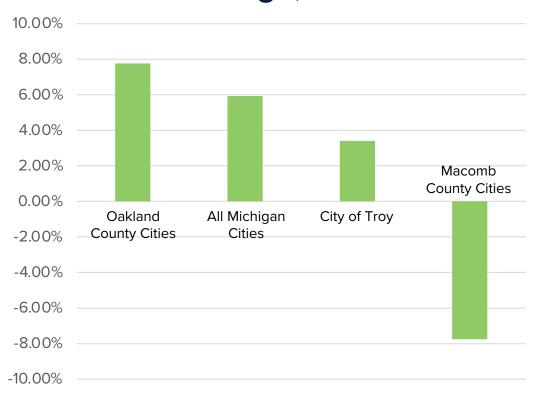
## WHAT WE KNOW

### Citizens Research Council of Michigan

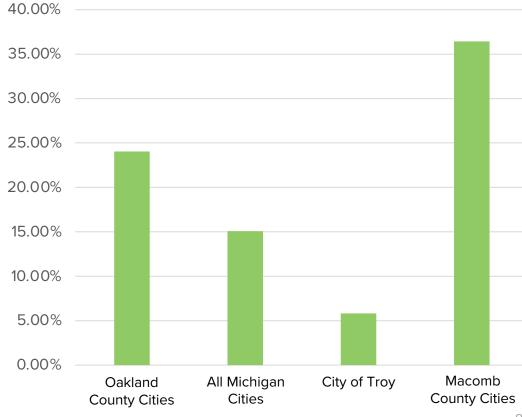
- Local government officials have responded to Michigan's tax limitations by seeking, and often receiving, increases in tax rates.
- Most counties, cities, and townships, both urban and rural, increased their rates between 2004 and 2020.
- The average city tax rate, both urban and rural, increased 13.9 percent from 15.1 mills in 2004 to 17.2 mills in 2020.
- The average urban city tax rate increased 16.6 percent from 15.1 mills in 2004 to 17.6 mills in 2020.

## WHAT WE KNOW

### Tax Base % Change, 2004-2020



### **Tax Rate % Change, 2004-2020**



## WHAT WE KNOW

### **City Tax % Change, 2004-2020**



### **Top Budget Priorities**

- 71% Police services
- 63% Fire services
- 50% City parks
- 50% Condition of streets

### **Top Potential Improvements**

- 63% Walking/biking trails
- 53% Winter sports (skating, sledding, skiing, etc.)
- 49% Street maintenance

About 66% of respondents are willing to provide additional funding for the options they selected

### **Quadrant 2**

High Satisfaction Low Priority

### **Quadrant 1**

High Satisfaction
High Priority

### **Quadrant 3**

Low Satisfaction
Low Priority

### **Quadrant 4**

Low Satisfaction High Priority

### **Quadrant 1**

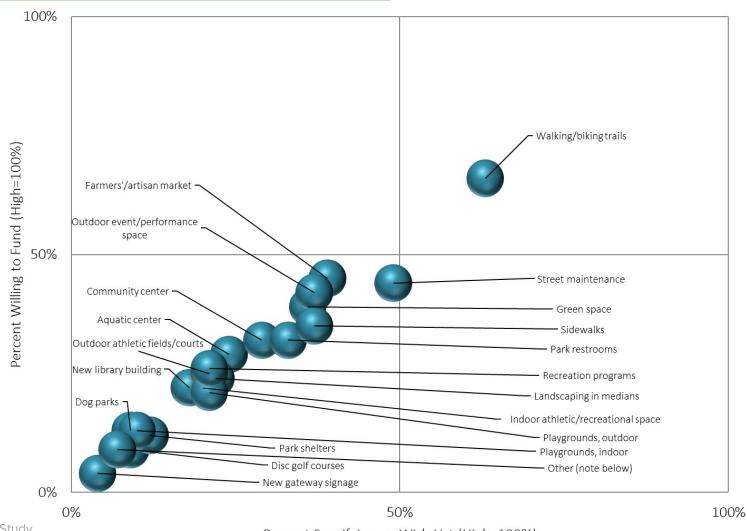
• Strengths to build on: Higher priorities with higher satisfaction.

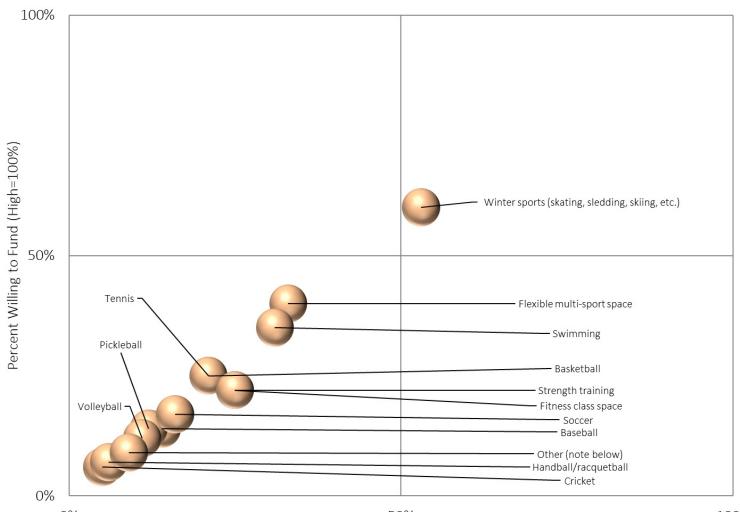
- Fire services
- Police services
- City parks (developed green spaces) were close with 50% Priority and 83 Satisfaction

### **Quadrant 4**

• Areas of improvement: Higher priorities with lower satisfaction.

 Condition of local streets was close with 50% Priority and 73 Satisfaction





Resident Budget Priorities Study 0% 50% 100%

### WHAT WE NEED TO KNOW

### **Resident Budget Priority Study Goals**

- <u>Budget Priorities</u>: Understand how residents prioritize City programs, services, and facilities (nearly everything the City spends money on).
- <u>Budget Strategies</u>: Understand the preferred budget strategy for each budget priority (reallocate resources or generate resources).

### WHY WE SURVEY

### **People**

- 44,762 people voted on the 2020 Troy library proposal.
- It would take more than a year (56 40-hour weeks) to speak with 44,762 people for just three minutes each.
- Surveys provide data much faster.
- Results can be used to develop policy proposals for focus groups.

# **WHY WE SURVEY**

# **Population**Pitcher of Lemonade

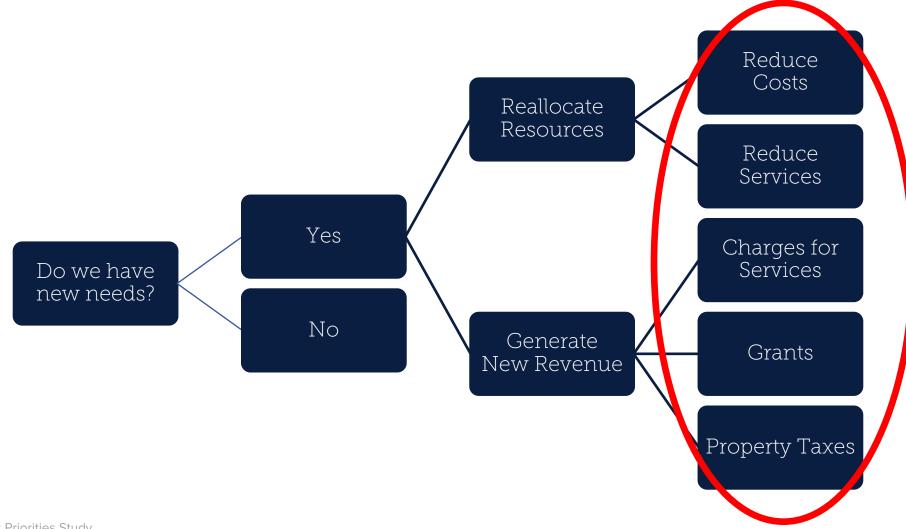
- 1 part sugar
- 1 part juice
- 7 parts water
- Total volume: 80 ounces
- Total cost: \$2.50

# **Sample Glass of Lemonade**

- 1 part sugar
- 1 part juice
- 7 parts water
- Total volume: 8 ounces
- Total cost: \$0.25



# WHERE WE ARE GOING



# **Questions & Answers**



# LOCAL GOVERNMENTS RESPOND TO PROPERTY TAX BASE LIMITATIONS BY RAISING TAX RATES

#### In a Nutshell

- Local government officials have responded to Michigan's tax limitations, which constrain growth in
  the property tax base, by seeking, and often receiving, increases in tax rates. From 2004 to 2020,
  the average county rate increased 17 percent, the average city rate increased 14 percent, and the
  average township rate increased 19 percent. The majority of local governments had higher tax
  rates in 2020 than they did in 2004.
- Tax rates increased for reasons other than just constraints on the tax base (e.g., some local governments had population increases or needed to expand service provision). Whatever the reason, local governments cannot perpetually increase tax rates; statutory caps and taxpayer tolerance create upper bounds.
- Policymakers must address the root problem with Michigan's local finance system Michigan depends too heavily on the local property tax to fund local government services. A municipal finance system with alternative tax options could ease the burden on the property tax.

Michigan has adopted property tax limitations to keep families from being taxed out of their homes and to keep the state attractive to businesses. Michigan's mix of tax limitations largely act to constrain the growth in the tax bases<sup>A</sup> of local governments. This approach to limiting taxes raises the question as to what has happened to the tax rates levied by governments. Michigan law places caps on tax rates, but not to the same extent that it restricts tax base growth. As a follow up to the recent Citizens Research Council study examining the state's unique mix of tax base limitations, this report provides descriptive analyses of observed changes from the 2004 rates to the 2020 rates for counties, cities, and townships.

The statewide average tax rate for homestead (i.e., primary residence) property increased by 8.4 percent from 2004 to 2020. The analyses that follow show that local governments of all types, in urban and rural areas, have increased their tax rates. Neither the raw data nor our analyses provide the reason(s) behind the observed tax rate changes. Some governments, increased taxes in response to demands for more, or higher levels of, services. Other governments may have increased tax rates to meet the service demands arising from population growth. However, it is likely that many local governments have increased their tax rates in response to constraints placed upon their tax bases.

This is important because local governments that have grown in population and new development have fared the best under Michigan's assessment and levy limitations. Communities with limited prospects

<sup>&</sup>lt;sup>A</sup> Tax base is defined as the total amount of property subject to taxation by a tax authority. For Michigan local governments, it is the taxable value (formerly state equalized value) of property within their jurisdiction.

for new development have not seen their tax bases grow as much, leading to the need to increase tax rates. However, continually increasing tax rates is not sustainable because of existing statutory rate caps. Further, local governments have different abilities to raise rates. Those with the strongest tax bases are

usually levying taxes at low rates and have the most ability to raise rates in the future. But those local units with declining tax bases (due to population loss or other reasons) are usually already levying high rates and have little ability to continue down this path.

#### **Background**

Michigan law places a heavy burden on the property tax to fund all types of local governments and the myriad of services they provide. As this burden grew over the years, taxpayers pushed back by adopting limitations to restrain property tax growth and create more predictability in annual tax levies. The Research Council has documented the over-reliance on the property tax and the resulting tax constraints in a report on Michigan's property tax limitations. That study used 25 years of property tax data to evaluate the effects of these tax limitations for both local governments and taxpayers.<sup>1</sup>

#### **Property Tax Limitations in Michigan**

States generally control property tax growth in one of three ways: rate limits, assessment limits, and/or levy limits. Michigan employs all three types of limitations. The state Constitution as well as statutory laws contain specific rate limitations, but they only apply to certain local governments and to property taxes supporting general operations. This narrow application of rate restrictions has allowed many local governments to effectively raise tax rates on property owners above the limitations listed in state law and, subsequently, failed to alleviate taxpayer frustration with property taxes.

In the face of rising taxpayer frustration, Michigan voters enacted a property tax levy limit in 1978. Through a statewide vote, the Headlee Amendment was adopted into the state Constitution and restricts

#### local taxes in two ways:

- 1. It requires voter approval to adopt a new tax and to increase the rate of an existing tax above what was authorized in 1978.
- 2. It limits total property tax revenue growth on a jurisdiction-wide basis (e.g., individual county, city, township, school district, etc.) to the rate of inflation. It does this by requiring local governments to downwardly adjust or "rollback" their maximum authorized tax rates if their tax bases (excluding the value of new construction such as new buildings or additions to a house) increase faster than inflation.<sup>2</sup>

While the Headlee Amendment created a check on the growth of property tax collections at the *jurisdiction level*, it failed to keep *individual property owners* from experiencing large yearly increases in their tax bills. Thus, in 1994, voters adopted Proposal A creating a new limitation on the general property tax and layered it upon the existing Headlee provisions. Proposal A created a modified acquisition value system<sup>c</sup> for determining the taxable value (TV) of a parcel of property and allowed for differential taxation of business and homestead residential property. Once Proposal A was adopted, tax rates were no longer levied on state equalized value (SEV), which is based on the market value of a parcel. Instead,

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<sup>&</sup>lt;sup>B</sup> The 1963 Michigan Constitution contains 15-, 18-, and 50-mill rate limitations. Statutory law includes tax rate limits for specific types of governments and taxes.

<sup>&</sup>lt;sup>c</sup> A modified acquisition value system determines the value of property by using purchase price adjusted annually by inflation, regardless of market value increase.

TV became the measure of the tax base with yearly increases for each parcel of property (excluding the value of new construction) restricted to the lesser of five percent or the rate of inflation. When a property is sold, the tax base resets to the current market value (SEV) and future annual changes to TV are then capped once again with the new owner.

Understanding the system created by these limitations is significant to the discussion that follows. Local governments do not have the discretion to unilaterally increase tax rates. With some exceptions, pincreasing tax rates requires a proactive action by the voters at the polls. Tax rate decreases do not require voter action; they can decrease with Headlee tax rate rollbacks or when millages expire.

#### **Interactions of Tax Limitations**

At the most basic level, Michigan's two property tax limitations work to control taxes by using different means to get to the same ends. The Headlee Amendment caps the unit-wide growth of the amount of taxes collected on all property to the rate of inflation. Proposal A confines the growth in the TV of individual parcels of property to the rate of inflation. With the adoption of TV as the property tax base, jurisdictions now calculate the unit-wide growth of their tax base using TV rather than market value. Because the appreciation of value for properties not transferred to new ownership is limited to inflation, tax rate rollbacks are triggered only by the change of value (i.e., pop up) of the properties that did change ownership.

The Research Council's retrospective analyses of property tax limitations used historic data to model how the two interacted. This provided insights into their individual impacts, as well as their combined effects on property tax bases and rates.<sup>3</sup> The analysis found that the limitations yield less tax revenue than a scenario with no tax limitations. A bit more surprising was the finding that a scenario with both tax limitations in place yields more revenue in recent years than one with just the Headlee Amendment restriction in operation. This result was largely due to the length and depth of the Great Recession (2007-2009) because the modified

acquisition value system instituted by Proposal A resulted in the market value of a parcel typically exceeding its taxable value by a significant amount. That reduced the impact of declining property values during the recession by creating reservoirs of TV (i.e., tax base) that communities could draw on even though market values were declining. In effect, fewer tax rate rollbacks and the reservoir of TV enabled the per-parcel assessment limit instituted by Proposal A to have a mitigating effect, rather than a compounding effect, on the Headlee Amendment's unit-wide tax base limitation during periods of economic contraction.

It is important to note that this previous analysis used actual property tax data to model how the tax limitations interacted retrospectively. It did not consider how rates changed during the observation period. This was done to isolate the operation of the limitations and hold constant policy preferences that could be reflected in a changing tax rate. Although based on actual tax base data, by not considering changes in tax rates, the modeling created hypothetical scenarios that did not reflect the actual revenue collected by local government. The analysis of property tax data and limitations with constant 1993 tax rates found that post-recession revenues were not keeping pace with the rate of inflation and that the limitations were diminishing the relationship between the appreciation of property values and tax revenue collections. In the real world, actual government tax collections were affected by voter-approved tax rate changes and Headlee Amendment millage reduction overrides, as well as expiring millages that were not renewed <sup>E</sup>

#### **Tax Limitations Create Pressure on Tax Rates**

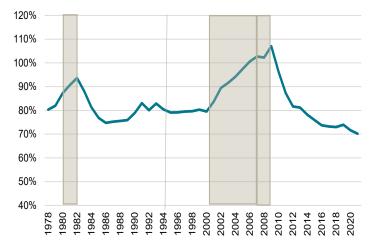
Michigan's property tax base growth limits (jurisdiction-wide and at the individual parcel level) have created more predictability in the amount of taxes owed by taxpayers and the amount of expected revenues received by local governments. But in doing so, they have diminished the size of the property tax base relative to the personal incomes of Michigan taxpayers (see **Chart 1**). This ratio is important because personal income can be viewed as a measure of taxpayers' ability to pay and has fluctuated over

<sup>&</sup>lt;sup>D</sup> The Headlee requirement was proactive, the need for voter approval applied to proposals for new taxes and tax rate increases. Taxes that were levied in 1978 and other taxes that were authorized but maybe not levied do not require voter approval.

<sup>&</sup>lt;sup>E</sup> Millage (or mill) is a tax term that represents one dollar of taxation for every \$1,000 of taxable value.

the period. The chart illustrates how TV has changed relative to taxpayer ability to pay. Statewide TV as a percent of personal income always grows during recessionary periods because personal income declines (or, at a minimum, increases more slowly). The vertical line represents the adoption of Proposal A in 1994.

**Chart 1**Statewide TV as a Percent of Statewide Personal Income, 1978 to 2021



Note: The shaded areas represent three periods of recession (early 1980s, early to mid-2000s, and 2007-2009).

Sources: U.S. Bureau of Economic Analysis, Regional Data, GDP and Personal Income

https://apps.bea.gov/iTable/iTable.cfm?reqid=70&step=1&acrdn=2

Michigan Department of Treasury, Ad Valorem Tax Levy Reports https://www.michigan.gov/taxes/0,4676,7-238-43535\_43925-540359--,00.html

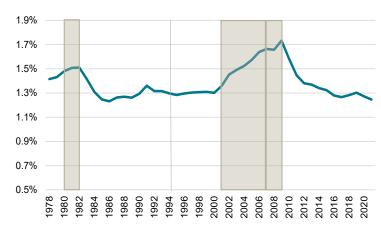
Chart 1 shows that, except for recessionary periods, statewide TV averaged around 80 percent of personal income. This is true before and after the adoption of Proposal A. While this percentage increased due to Michigan's early 2000s recession and the Great Recession, recovery after these recessions has seen the average trending downward and fall to around 70 percent of personal income by 2021. That decline can be partially explained by the slow growth in TV since the Great Recession and the exemption of certain personal property from property taxation. However, post-Great Recession the trend suggests that the property tax base is shrinking relative to the incomes of Michigan residents and businesses.

**Chart 2** shows the annual ratio of statewide local government property tax revenue to personal income since 1978. This way of measuring the property tax burden highlights the percentage of personal income that taxpayers, on average, pay in property taxes.

The property tax burden tends to be higher during and immediately following recessions as personal income tends to be lower during these periods. At the time of adoption of Proposal A in 1994, the statewide property tax levy averaged around 1.3 percent of personal income. The years immediately following adoption of Proposal A saw no real change in this percentage until Michigan began to go into recession around 2001. In the years following the Great Recession, the burden declined and stabilized once again at around 1.3 percent.

#### Chart 2

Local Government Property Tax Levy as Percent of Statewide Personal Income, 1978 to 2021



Note: The shaded areas represent three periods of recession (early 1980s, early to mid-2000s, and 2007-2009).

Sources: U.S. Bureau of Economic Analysis, Regional Data, GDP and Personal Income

https://apps.bea.gov/iTable/iTable.cfm?reqid=70&step=1&acrdn=2

Michigan Department of Treasury, Ad Valorem Tax Levy Reports https://www.michigan.gov/

taxes/0,4676,7-238-43535\_43925-540359--,00.html

The data in **Chart 1** suggests that the property tax burden, measured in **Chart 2**, should also be declining if tax rates are constant and the tax base is declining. However, **Chart 2** shows that the property tax burden has remained relatively constant during

the periods before and after the adoption of the Proposal A limitation and it has stabilized at around 1.3 percent of personal income coming out of the Great Recession. It is unclear if this will continue in the coming years, but the emerging trend post-Great Recession suggests that this may continue. What is clear is that from 2010 to 2021, statewide TV as a percent of personal income has continued a downward trend while the property tax burden on taxpayers has largely stabilized.

Local governments have increased tax rates partly in response to increased pressure on the tax base

following the implementation of Proposal A. It is clear coming out of the Great Recession that the extent of property value losses in many local governments was an impetus for some governments to increase tax rates to maintain existing public service levels. However, not all local governments suffered deep tax base losses. The increased tax rates reflected in the data that follows could also reflect policy decisions to ask for more from taxpayers to pay for new or expanded services. Further study would be required to determine what led to property tax rate increases in individual units of government.

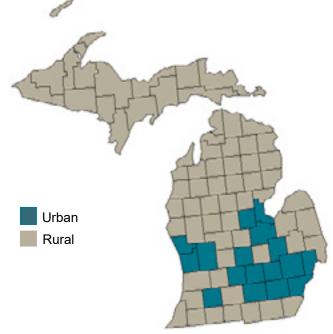
#### **Analysis of Tax Rate Data**

The Research Council analyzed general operating tax rates<sup>F</sup> for all counties, cities, and townships in 2004 and 2020 to identify how rates have changed between those two years. It is important to note that this is an examination of tax rates at two points in time and those rates may have fluctuated in the years between 2004 and 2020.

Tax rate data was collected for Michigan's 83 counties, as well as over 1,500 cities and townships. This analysis considers rate changes across different types of governments (e.g., county, city, or township) as well as the urban/rural designation of each local government. This distinction is important because government services and needs are different in urban and rural communities. Urban communities tend to have larger populations and higher densities. Rural communities tend to have more developable land,

but much of that land may be used for agricultural or other purposes. While most Michigan residents live in urban areas, **Map 1** shows that 17 counties in Michigan are considered urban. And those counties accounted for 69 percent of the 2020 statewide taxable value.

Map 1
Urban and Rural Counties



Source: U.S. Census Bureau

F This includes operating and charter millages, as well as dedicated millages to support operating services and pension obligations. Debt millages and millages levied by authorities are excluded (e.g., public safety or library authority millages). Ad valorem special assessments are included as they are used to fund general operating services and are levied unit-wide like property taxes.

<sup>&</sup>lt;sup>G</sup> The U.S. Census Bureau states that urban areas are "densely developed territory, and encompass residential, commercial, and other non-residential urban land uses." All areas that do not fall into this definition of urban are considered rural. See CRC Report 400: "Exploring Michigan's Urban/Rural Divide" (April 2018, <a href="https://crcmich.org/publications/exploring-michigans-urban-rural-divide">https://crcmich.org/publications/exploring-michigans-urban-rural-divide</a>) for more information on urban and rural areas in Michigan.

#### **Primary Findings**

Based on the descriptive analyses of state data, 2020 tax rates were higher than 2004 tax rates in:

- 74 (89 percent) of the 83 counties
- 191 (68 percent) of the 281 cities
- 762 (62 percent) of the 1,228 townships

Further, within 66 counties, 50 percent or more of the constituent local governments had 2020 rates that exceeded tax rates in 2004. On average statewide, tax rates between 2004 and 2020 increased by:

- 17 percent in counties
- 14 percent in cities
- 19 percent in townships

#### **Including Unit-Wide Ad Valorem Special Assessments in the Data**

Most taxpayers are familiar with the ad valorem property tax; it is levied based on the value of property and is used by all types of local governments to fund services. In addition to this tax, some local governments apportion special assessments on parcels of real property within confined geographic areas of municipalities that benefit from capital improvements (e.g., street paving or water or sewer connections). However, over the last 50 years, Michigan local governments have increasingly turned to a revenue-raising device called the ad valorem special assessment, a type of special assessment apportioned on the value of property, much like the ad valorem property tax. Ad valorem special assessments are technically not taxes, but they are indistinguishable from property taxes.

Because they are levied unit-wide based on property value like taxes and they fund general government services, the analyses of tax rate changes include all ad valorem special assessments in the tax rate data for 2004 and 2020.

Additionally, these assessments are an important part of the tax rate discussion because their use continues to grow. In 2004, 135 townships (11.0 percent) levied at least one ad valorem special assessment with an average levy of 2.4 mills; in 2020, 164 townships (13.4 percent) levied at least one ad valorem special assessment with the average levy of 2.5 mills. For cities, the numbers are much lower, but it is important to remember that not all cities are authorized to levy ad valorem special assessments. In 2004, 10 cities (3.6 percent) levied at least one ad valorem special assessment with an average levy of 1.4 mills; in 2020, 24 cities (8.5 percent) levied at least one ad valorem special assessment with an average of 5.2 mills. These average ad valorem special assessment rates hide extremes that range from levies of less than one mill to levies of over 30 mills.

The use of unit-wide ad valorem special assessments to fund general government services raises some issues, which the Research Council discussed in a 2019 report<sup>5</sup>:

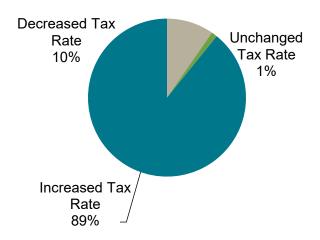
- 1. They are apportioned unit-wide on property value like a tax but are treated like an assessment under state law and skirt many of the tax limitations contained in law.
- 2. Their use undermines legal and practical distinctions between taxes and special assessments.
- 3. Their availability to only select local governments (i.e., townships and small cities) is unfair to other local governments that are supporting the same general services through property taxes.
- 4. Their use is unfair to taxpayers as they circumvent tax limitations under Michigan statutory and constitutional law and distort the use of the special assessment.

Clear legal distinctions exist between property taxes and conventional special assessments, but these become less clear with ad valorem special assessments that are treated like special assessments under some state laws and like property taxes under others.

#### **Counties**

Counties were originally organized to perform administrative roles on behalf of state government, but, over time, counties have evolved from administrative arms of the state government to regional local governments with increased authority to deliver local services. County service levels vary across the state with both urban and rural counties providing services for their constituent local governments (e.g., county sheriffs providing local police services). County tax rates in 2004 ranged from 3.9 mills in Livingston County to 12.9 mills in Ontonagon County with an average of 7.1 mills. In 2020, the range expanded from 3.7 mills to 14.5 mills with an average of 8.3 mills. Chart 3 shows that almost 90 percent of counties levied higher tax rates in 2020 than they did in 2004.

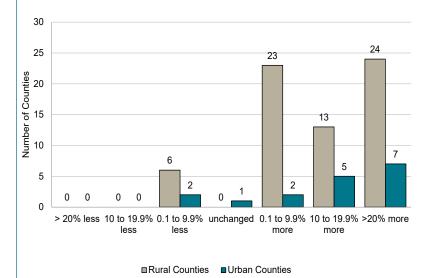
**Chart 3**Percent of Counties that Changed Tax Rates, 2004 to 2020



Source: Michigan Department of Treasury

**Chart 4** shows that 74 counties increased their tax rates; 33.8 percent increased tax rates by less than 10 percent, 24.3 percent by 10 to 20 percent, and 41.9 percent by more than 20 percent. Of the remaining counties, eight decreased their tax rates, each by less than 10 percent, and Wayne County's rate was unchanged.

**Chart 4**Changes in County Tax Rates, 2004 to 2020



Source: Michigan Department of Treasury

Among the 83 counties, 66 (79.5 percent) had at least half of their constituent local governments (cities and townships) increase their tax rates by 2020. Of these 66 counties, two<sup>H</sup> had all their constituent local governments raise their tax rates while another 10 counties<sup>H</sup> had at least 80 percent of their local units raise their 2004 tax rate.

The remaining 17 counties had less than 50 percent of their constituent local governments raise their tax rates. Of those 17 counties, one did not have any of its local governments increase its tax rate. In two counties less than 30 percent of the constituent local units raised their tax rates. The remaining counties had somewhere between 30 and 50 percent of their constituent units raise tax rates.

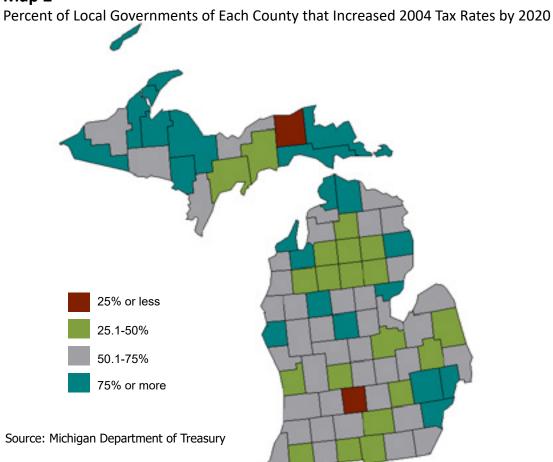
See **Map 2** and **Table 1** for more detail on the variance across the counties.

<sup>&</sup>lt;sup>H</sup> Cheboygan and Emmet counties

<sup>&</sup>lt;sup>1</sup> Arenac, Baraga, Dickinson, Houghton, Keweenaw, Leelanau, Oceana, Macomb, Oakland, and Wayne counties

J Luce County

K Eaton and Missaukee counties



Map 2

Table 1 Counties with Fewest and Most Local Governments that Raised 2004 Tax Rates by 2020

County	Total Number of Local Units	Raised Tax Rates	Percent	Decreased Tax Rates	Percent
Cheboygan	20	20	100%	0	0%
Emmet	18	18	100%	0	0%
Houghton	16	15	94%	1	6%
Arenac	15	14	93%	1	7%
Oceana	17	15	88%	2	12%
Livingston	18	6	33%	12	67%
Hillsdale*	22	7	32%	12	55%
Missaukee	17	5	29%	12	71%
Eaton*	20	5	25%	14	70%
Luce	4	0	0%	4	100%

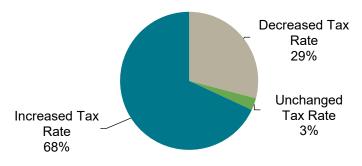
<sup>\*</sup> Both Eaton and Hillsdale counties had units with unchanged tax rates

Source: Michigan Department of Treasury

#### **Cities**

The study analyzed tax rates in 281 cities across Michigan. Although cities are defined by their urban size and density, some are considered rural because of the larger geographic area in which they are located. They vary in geographic size, population, and service delivery needs, from small communities like Lake Angelus in Oakland County with 274 residents to Detroit with over 600,000 residents. Like counties, most cities (68 percent) had higher 2020 tax rates than their 2004 rates (see **Chart 5**).

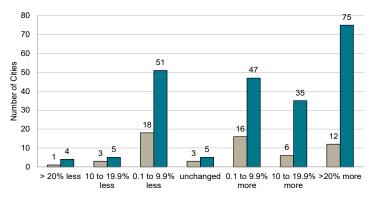
**Chart 5**Percent of Cities that Changed Tax Rates, 2004 to 2020



Source: Michigan Department of Treasury

Of the 191 cities that raised tax rates, 33.0 percent raised tax rates by less than 10 percent, 21.5 percent raised rates between 10 and 20 percent, and 45.5 percent raised rates by at least 20 percent. While 82 cities decreased their tax rates, most of them (69 cities or 84.1 percent) did so by less than 10 percent (see **Chart 6**).

### Chart 6 Changes in City Tax Rates, 2004 to 2020



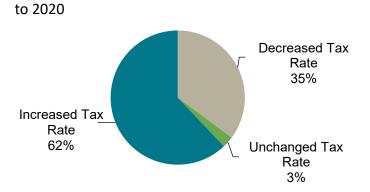
■Rural Cites ■Urban Cities

Source: Michigan Department of Treasury

#### **Townships**

This study analyzed 1,228 townships. In contrast to cities, many townships are rural and township service levels vary more so than city service levels. As an example of the variation, consider Novi Township (Oakland County) with a geographic area of 0.11 square miles and a population of 152 residents and Clinton Township (Macomb County) with a geographic area of 28.4 square miles and a population of over 100,000 residents. Multiple Upper Peninsula townships cover several hundred square miles. **Chart 7** shows that over 60 percent of townships had higher 2020 tax rates than their 2004 rates.

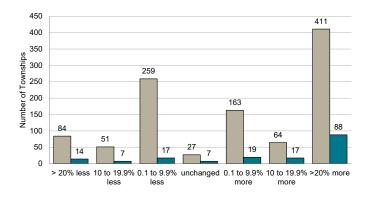
**Chart 7**Percent of Townships that Changed Tax Rates, 2004



Source: Michigan Department of Treasury

Over 750 townships increased their 2004 tax rates with the majority (499 townships or 65.5 percent) increasing their rates by 20 percent or more. Over 425 townships decreased their tax rates with the majority (276 townships or 63.9 percent) decreasing their rates by less than 10 percent (see **Chart 8**).

Chart 8
Changes in Township Tax Rates, 2004 to 2020



■Rural Townships ■Urban Townships

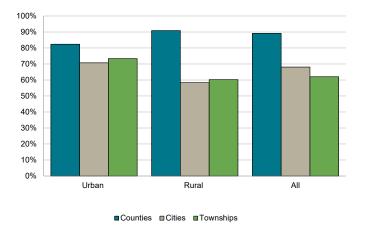
Source: Michigan Department of Treasury

#### **Breakdown of Changing Tax Rates**

Most counties, cities, and townships increased their tax rates between 2004 and 2020 (see **Chart 9**). While some local governments had large tax rate increases or decreases, the average tax rates for counties, cities, and townships all increased by a small number of mills (see **Chart 10**).

The average tax rate for all counties increased from 7.1 mills in 2004 to 8.3 mills in 2020 (16.9 percent). Over 90 percent of rural counties increased their tax rates, causing the average rural rate to increase from 7.3 mills in 2004 to 8.4 mills in 2020, a 15.1 percent increase. Similarly, the vast majority (over 80 percent) of urban counties increased their tax rates, raising the average urban rate from 6.3 mills in 2004 to 7.7 mills in 2020, a 22.2 percent increase.

**Chart 9**Percent of Local Governments that Raised Tax Rates, 2004 to 2020

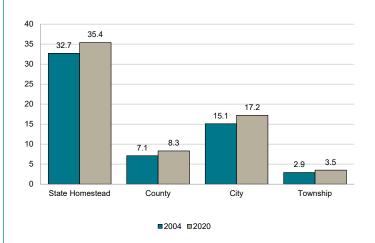


Source: Michigan Department of Treasury

The average city tax rate increased 13.9 percent from 15.1 mills in 2004 to 17.2 mills in 2020. Over 70 percent of urban cities increased their tax rates with the average urban rate going from 15.1 mills in 2004 to 17.6 mills in 2020, a 16.6 percent increase. Just under 60 percent of rural cities increased their tax rates with the average rural rate going from 15.1 mills in 2004 to 16.1 mills in 2020, a 6.6 percent increase.

The average township tax rate increased 20.7 percent from 2.9 mills in 2004 to 3.5 mills in 2020. Over 70 percent of urban townships increased their tax rates, growing from an average of 4.5 mills in 2004 to 5.6 mills in 2020, a 24.4 percent increase. Similarly, over 60 percent of rural townships increased their tax rates with the average rural tax rate going from 2.7 in 2004 to 3.1 in 2020, a 14.8 percent increase.

**Chart 10**Changes in Average Tax Rates, 2004 to 2020



Source: Michigan Department of Treasury

#### Implications of Tax Rate Data —

The local governments that have grown in population and attracted new real estate development have fared best with the tax limitations in Michigan's property tax system. This is because the limits do not apply to new development; if a local government has new development, this activity is added to the tax base and revenues grow unconstrained.

If a community is already built-out and does not have room for new development or if it is agriculturally or rurally based, its tax base and revenues are limited to inflationary growth. The interaction of the two tax limitations can even constrain tax revenue growth to less than the rate of inflation. This is a problem because the current measure of inflation, the Consumer Price Index (CPI), does not necessarily reflect the costs faced by local governments on a yearly basis. Other states use other growth measures, such as growth in statewide personal income or the Bureau of Economic Analysis implicit price deflator for state and local governments, to restrict tax revenue growth.7 Additionally, while the limitations restrict property value growth to the rate of inflation as measured by CPI, they do not restrict property value decline during times of recession. During the Great Recession, property values declined substantially in many communities, but their growth coming back out of the recession has been restricted by the limitations.8

Limited prospects for new development in a community can also create a negative cycle that further decreases the tax base. For example, a local government with a shrinking tax base may increase its tax rate, but this can lead to people leaving the community for a different community with lower taxes.9 This exodus can contribute to an even lower tax base. This negative cycle can lead to the decline of urban and suburban areas and can contribute to population loss and further tax base erosion. 10,11 It can also result in urban sprawl by pushing development growth further out into previously rural communities because those areas have land to develop. This is not a sustainable approach or solution as developable land is finite and expanding urban sprawl further strains local government budgets.

In examining 2004 to 2020 tax rate changes, most

counties, cities, and townships have increased their rates, both urban and rural communities. Some of these local units responded to constraints in their tax bases. Others may have experienced growth, but this can lead to increasing tax rates if growing local governments are faced with the need to expand service provision for their residents. This suggests that the increase in tax rates reflects both the loss of tax base due to tax limitations and the effects of the Great Recession, as well as policy decisions to expand services. Either way, continually increasing tax rates is not sustainable.

## **Continually Increasing Tax Rates Not Sustainable**

Michigan's property tax limitations restrain growth in tax bases. One consequence of this has been continued pressure on local governments to raise tax rates. It has led to a proliferation of dedicated millages but that cannot continue indefinitely. Local governments will eventually run up against statutory tax rate caps. High tax rates impact business property and make investing in a community less appealing. It can also make purchasing residential property prohibitively expensive when high tax rates are combined with the taxable value popping-up to market value. For these reasons and more, continually increasing tax rates is not sustainable.

Prior to the adoption of the 1978 Headlee Amendment, property tax increases did not require voter approval and were decided by local officials. Some may argue that the current system is preferable to the pre-tax limitation system as these rate increases are receiving voter approval at the ballot box by the people that must pay the increased rate. However, about one-third of the statewide property value is in commercial and industrial property. The owners of these businesses do not participate in the millage votes unless they also live within the local government boundaries. Continually increasing tax rates can make owning and operating businesses prohibitively costly in some communities, as well as detract from the predictability that the tax limitations were meant to provide.

Local governments cannot perpetually increase tax

rates whether they have voter approval or not. The system puts pressure on tax rates, but statutory caps and taxpayer patience create upper bounds. The Michigan Constitution provides for a 15-mill property tax limitation or an alternative "local option" of up to 18 mills, either of which may be increased by voters to a maximum of 50 mills for up to 20 years at any one time. 12 These restrictions apply to the operating millages levied by unchartered counties, general law townships, and school districts, while state law provides the following limits for other types of local governments:

- Charter counties 10 mills
- Charter townships 5 mills (may be increased to 10 with voter approval)
- General law villages 12.5 mills (may be increased to 20 mills with three-fifths voter approval and may levy additional 5 mills for highway funds)
- Home Rule cities and villages 20 mills (city and village charters may set lower maximums)
- Home Rule cities may levy, without the need for voter approval, additional 3 mills for garbage services, 1 mill for library services, 1 mill for services for older adults, and millages to fund pension plans for police and fire personnel<sup>13</sup>

Many voters approving tax rate increases are doing so for dedicated millages rather than general tax increases. Counties, cities, and townships have rarely gone to voters with a simple message that constrained growth of the tax base has impeded the ability to deliver services, so a tax rate increase is warranted. Past research has documented that local governments do better at gaining voter approval of millage requests when they are tied to specific services than when they are just for general operating support. 14,15 Consequently, requests for tax rate increases usually are couched in requests for dedicated funding for services the local governments have

been funding from their general funds – such as police and fire protection, 9-1-1 dispatch, waste collection and recycling, senior citizen services, parks and recreation, mosquito control, and road millages. Some tax increases may have been for new services, but often they are sought for the continuation of existing services with dedicated funding sources.

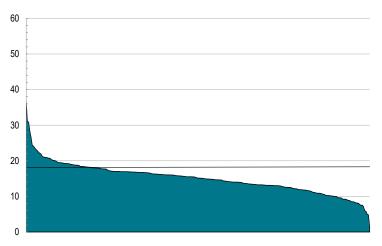
Continually increasing tax rates, whether for dedicated millages or general tax increases, is not sustanable over the long term. Not only do ever-increasing tax rates push up against rate limits in state law, they also lessen the attractiveness of owning property – that is living and working – in Michigan.<sup>16</sup> In 2020, the Tax Foundation ranked Michigan as having the 14<sup>th</sup> highest property taxes across all states with an effective property tax rate of 1.4 percent of a property's value (highest was New Jersey with a rate of 2.2 percent and lowest was Hawaii with a rate of 0.3 percent).<sup>17</sup> Local governments do not possess equal abilities to raise tax rates. Many urban, built-out communities are already levying property taxes at high rates.

To illustrate the extent to which communities are approaching their statutory rate limits, consider the Home Rule Cities Act 20-mill limitation. **Chart 11** shows the number of cities with rates near the 20-mill limit in 2004. A total of 67 (of 281) cities (23.8 percent) were levying 18 mills or more in operating taxes (the black horizontal line). It is important to note that the reported data includes ad valorem special assessments, as well as dedicated millages and taxes to fund pensions (some of these are authorized outside of the 20-mill limit for cities), but the data does not include debt millages.

By 2020, 110 cities (39.1 percent) were levying 18 mills or more (see **Chart 12**). This suggests that constraining tax base growth and increasing rates are pushing several cities much closer to the statutory rate limits.

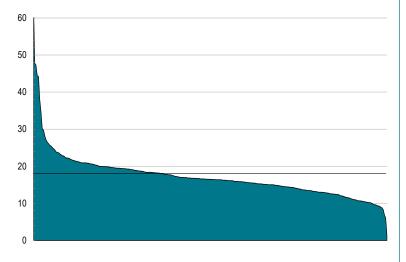
**Chart 13** illustrates how the tax limitations prevent appreciating property values from taxing property owners

**Chart 11**Tax Rates in Michigan Cities, 2004



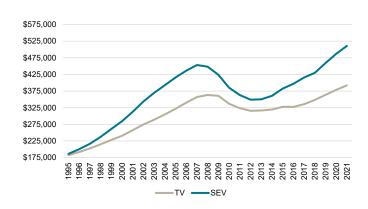
Source: Michigan Department of Treasury

**Chart 12**Tax Rates in Michigan Cities, 2020



Source: Michigan Department of Treasury

Chart 13
Change in Statewide SEV and TV, 1994 to 2021 (dollars in millions)



Source: Michigan Ad Valorem Tax Levy Reports, 1995-2021

out of their homes or businesses. SEV reflects market value and rises much faster with a growing economy than TV. The growing gap reflects the difference between the property value that property owners would be taxed on without constraining the tax base (SEV) and the property value that taxpayers are taxed on with the limitations in place (TV). While constraining the tax base provides an element of certainty for taxpayers allowing them to know the maximum amount by which their property values (and tax burden) can increase each year, it also creates horizontal inequities wherein owners of properties with similar market values are valued differently for purposes of taxation depending on how long the property has been owned. Again, this is not sustainable because high tax rates and greater tax burdens at the time of purchase may preclude people from buying property.

#### **Local Government Comparisons: Increasing Tax Rate Versus Growing Tax Base**

By identifying the commonality of tax rate increases and the degree of change, it has become clear that some taxpayers are not better off financially with the property tax limitations than they would have been without them. It is important to note that "better off" is a subjective concept. Some would argue that taxpayers are better off with the tax limitations because they require voter approval for new taxes or tax increases regardless of whether the tax limitations have reduced the financial burden of taxes.

To illustrate the fact that the tax limitations have not decreased the financial burden of taxes for all taxpayers, hypothetical residential properties with market values of \$100,000 in 2004 (\$50,000 SEV/TV) were created in three communities. Taxes owed in 2020 are calculated based on two different scenarios. The first scenario involves no tax limitations and assumes that a) the value of the property would have appreciated at the average rate of growth in that community and b) the 2004 tax rate would still be in effect in 2020 (without constraints on the tax base, the rate would have, theoretically, yielded sufficient tax revenue).

The second scenario assumes both tax limitations were adopted and that a) the value of the property is based on TV, which was limited to inflationary growth, and b) the tax rate changed to make up for constraint of the property's tax base.

**Table 2**State Equalized Value (SEV), Taxable Value (TV), and Tax Rates, 2004 and 2020 (dollars in millions)

	SEV		TV			Tax Rate			
	2004	2020	% Change	2004	2020	% Change	2004	2020	% Change
Farmington Hills	\$4,613.3	\$4,652.5	0.8%	\$3,974.6	\$3,589.4	-10.7%	10.2	17.0	39.9%
Centerville Township	\$117.6	\$165.7	29.0%	\$66.8	\$113.7	41.2%	0.6	2.3	72.3%
Jackson County	\$5,234.0	\$6,229.4	16.0%	\$3,789.8	\$4,833.2	21.6%	6.1	7.7	21.1%

Source: Michigan Department of Treasury, Ad Valorem Tax Levy reports and forms L-4029

**Table 2** shows that in Farmington Hills (Oakland County), SEV grew only 0.8 percent from 2004 to 2020 (declining year over year in many years). Over the same period TV declined 10.7 percent. In Centerville Township (Leelanau County), SEV grew 29.0 percent and TV grew 41.2 percent. In Jackson County, SEV grew 16.0 percent from 2004 to 2020; TV grew 21.6 percent. In all three communities, the actual tax rate increased from 21 to 72 percent depending on the community.

**Table 3**Property Value and Tax Burdens in Three Communities, 2004 and 2020

	Property Value			Tax Burden			
	2004	2020-SEV	2020-TV	2004	2020-SEV	2020-TV	
Farmington Hills	\$50,000	\$46,408	\$35,069	\$512	\$475	\$597	
Centerville Township	\$50,000	\$66,538	\$57,954	\$32	\$43	\$134	
Jackson County	\$50,000	\$57,607	\$50,254	\$303	\$349	\$385	

Source: Citizens Research Council calculations based on property value data from Michigan Department of Treasury

**Table 3** shows what the hypothetical properties would be valued at in 2020. In Farmington Hills, a \$50,000 property in 2004 would have dropped to \$46,408 in SEV and \$35,069 in TV by 2020. In the other two communities, the sample property would be worth more by 2020, though only slightly more in based on TV in Jackson County.

**Table 3** highlights what each property's tax burden would be in 2020. In every community, the tax burden is higher in 2020 when based on TV and the higher rate.

These examples demonstrate how suppressing the tax rate and base can impact tax collections. In each of these communities, if the tax limitations had not been adopted and the rates had not been increased, the hypothetical property-owners would be paying less taxes than they would pay with tax limitations and the subsequent increased tax rates. If the increasing tax rates are a direct result of suppressing the tax base, then taxpayers would have been better off financially without the limitations in these communities. However, there is no evidence that the tax base constraints are the only reason for tax rate increases. If voters would not have adopted tax limitations and tax rates still increased, then they would be paying even more in yearly tax levies on their property.

#### **Local Governments Need Diverse Tax Structures**

Michigan voters adopted property tax limitations in 1978 and 1994 in response to the unpredictable variations and unconstrained growth of assessed values that were affecting tax bills. This report documents that local governments have responded to this, at least in part, by increasing the tax rates applied to those constrained tax bases. Continually increasing tax rates is unsustainable for many reasons identified above and local governments will run up against statutory rate limits as well as limits to taxpayer willingness to continue raising rates. The issue is not equally important to all local governments at the present time because some communities have growing populations and land to develop and have been able to fund services while keeping tax rates low; other communities are built out and levying high rates and still not able to fund all needed services. This suggests the need for systemic reform of Michigan's municipal finance model.

Policymakers must address the root problem with Michigan's local finance system: that Michigan depends too heavily on the local property tax to fund local government services. A municipal finance system with alternative tax options could ease the burdens on both the tax rates and the base. The Research Council has published multiple reports discussing

Michigan's local government finance system. Rather than small changes to the property tax limitations or ever-increasing property tax rates, local units need the ability to levy more local-option taxes to better reflect local economies and service delivery needs.<sup>18</sup>

Furthermore, reforming the state revenue sharing system so that the state is shares its own diverse revenues with local governments rather than diverting those revenues to meet state budget needs would provide local governments with more stable revenues. <sup>19</sup> State revenue sharing was originally adopted in place of allowing for local-option taxes; it provided local governments with diverse revenues and centralized the revenue-raising function at the state level. This only works when it is fully funded.

Finally, local governments also need to fix their finance systems by rethinking how local services are provided. Service provision is largely done at the most local level (cities and townships) despite advances in transportation, communication, and technology that would make regional governments, like counties, better suited to provide services more effectively and efficiently in many instances.<sup>20</sup>

#### **Endnotes** \_

- <sup>1</sup> Citizens Research Council of Michigan. Report 411: "Michigan's Overlapping Property Tax Limitations Create an Unsustainable Municipal Finance System," August 2021. Accessed January 13, 2022 <a href="https://crcmich.org/publications/michigans-overlapping-property-tax-limitations">https://crcmich.org/publications/michigans-overlapping-property-tax-limitations</a>.
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- <sup>3</sup> Citizens Research Council of Michigan. Report 411: "Michigan's Overlapping Property Tax Limitations Create an Unsustainable Municipal Finance System," August 2021. Accessed January 13, 2022 <a href="https://cremich.org/publications/michigans-overlapping-property-tax-limitations">https://cremich.org/publications/michigans-overlapping-property-tax-limitations</a>.
- <sup>4</sup> Michigan Department of Treasury.
- <sup>5</sup>Citizens Research Council of Michigan. Report 407: "A Distinction without a Difference: Ad Valorem Special Assessments and Property Taxes," June 2019. Accessed January 20, 2022 <a href="https://cremich.org/publications/a-distinction-without-a-difference-advalorem-special-assessments-and-property-taxes">https://cremich.org/publications/a-distinction-without-a-difference-advalorem-special-assessments-and-property-taxes</a>.
- <sup>6</sup> Citizens Research Council of Michigan. Report 395: "Counties in Michigan: An Exercise in Regional Government," March 2017. Accessed April 26, 2022 <a href="https://crcmich.org/publications/counties\_regional\_service\_provider-2017">https://crcmich.org/publications/counties\_regional\_service\_provider-2017</a>.
- <sup>7</sup> Citizens Research Council of Michigan. Report 411: "Michigan's Overlapping Property Tax Limitations Create an Unsustainable Municipal Finance System," August 2021. Accessed January 13, 2022 <a href="https://cremich.org/publications/michigans-overlapping-property-tax-limitations">https://cremich.org/publications/michigans-overlapping-property-tax-limitations</a>.
- <sup>8</sup> PEW Charitable Trusts. Issue Brief: "Local Tax Limitations Can Hamper Fiscal Stability of Cities and Counties: 3 ways states can help localities improve budget flexibility and resiliency," July 8, 2021. Accessed June 23, 2022 <a href="https://www.pewtrusts.org/en/research-and-analysis/issue-briefs/2021/07/local-tax-limitations-can-hamper-fiscal-stability-of-cities-and-counties.">https://www.pewtrusts.org/en/research-and-analysis/issue-briefs/2021/07/local-tax-limitations-can-hamper-fiscal-stability-of-cities-and-counties.</a>
- <sup>9</sup>Knowledge at Wharton. "Cities Ignore the Relationship Between Tax Rates and Tax Revenues at Their Own Peril," September 26, 2001. Accessed June 23, 2022 <a href="https://knowledge.wharton.upenn.edu/article/cities-ignore-the-relationship-between-tax-rates-and-tax-revenues-at-their-own-peril/">https://knowledge.wharton.upenn.edu/article/cities-ignore-the-relationship-between-tax-rates-and-tax-revenues-at-their-own-peril/</a>.
- <sup>10</sup> Great Lakes Economic Consulting. "Michigan's Great Disinvestment: How State Policies have Forced Our Communities into Crisis," April 2016. Accessed June 23, 2022 <a href="http://www.savemicity.org/wp-content/uploads/2016/03/mml-glec-michigans-great-disinvestment.pdf">http://www.savemicity.org/wp-content/uploads/2016/03/mml-glec-michigans-great-disinvestment.pdf</a>.

- <sup>11</sup>PEW Charitable Trusts. Issue Brief: "Local Tax Limitations Can Hamper Fiscal Stability of Cities and Counties: 3 ways states can help localities improve budget flexibility and resiliency," July 8, 2021. Accessed June 23, 2022 <a href="https://www.pewtrusts.org/en/research-and-analysis/issue-briefs/2021/07/local-tax-limitations-can-hamper-fiscal-stability-of-cities-and-counties">https://www.pewtrusts.org/en/research-and-analysis/issue-briefs/2021/07/local-tax-limitations-can-hamper-fiscal-stability-of-cities-and-counties</a>.
- <sup>12</sup> 1963 Michigan Constitution, Article IX, Section 6.
- <sup>13</sup> Citizens Research Council of Michigan. Report 326: "A Bird's Eye View of Michigan Local Government at the End of the Twentieth Century," August 1999. Accessed February 9, 2022 <a href="https://crcmich.org/publications/a-birds-eye-view-of-michigan-local-government-at-the-end-of-the-twentieth-century.">https://crcmich.org/publications/a-birds-eye-view-of-michigan-local-government-at-the-end-of-the-twentieth-century.</a>
- <sup>14</sup> Citizens Research Council of Michigan. Council Comment 1038: "The Earmarking of State Taxes in Michigan," December 1995. Accessed June 22, 2022 <a href="https://crcmich.org/wp-content/uploads/cc1038.pdf">https://crcmich.org/wp-content/uploads/cc1038.pdf</a>.
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- <sup>16</sup>Lincoln Institute of Land Policy. "State-by-State Property Tax at a Glance: Michigan," May 2021. Accessed April 7, 2022 <a href="https://www.lincolninst.edu/sites/default/files/mi\_may\_2021.pdf">https://www.lincolninst.edu/sites/default/files/mi\_may\_2021.pdf</a>.
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- <sup>18</sup> Citizens Research Council of Michigan. Report 399: "Diversifying Local-Source Revenue Options in Michigan," February 2018. Accessed February 3, 2022 <a href="https://crcmich.org/publications/diversifying-local-source-revenue-options-in-michigan.">https://crcmich.org/publications/diversifying-local-source-revenue-options-in-michigan.</a>
- <sup>19</sup> Citizens Research Council of Michigan. Report 387: "Reforming Statutory State Revenue Sharing," February 2015. Accessed February 3, 2022 <a href="https://crcmich.org/publications/reforming-michigan\_statutory\_state\_revenue\_sharing.">https://crcmich.org/publications/reforming\_michigan\_statutory\_state\_revenue\_sharing.</a>
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### 2022 City of Troy Budget Engagement Study - DRAFT 5

Thank you for your participation in this study; we value your opinion. Please respond on behalf of your household. All answers will remain completely confidential.

#### **Property Tax Rates**

In 1978, Michigan voters approved an amendment to the Michigan Constitution known as the Headlee Amendment that affects state and local taxes. The Headlee Amendment requires voters to approve any local property tax increases or new property taxes established after the amendment was approved.

According to a July 2022 report from the Citizens Research Council of Michigan, voters have often approved tax rate increases to maintain and improve local services. Most local governments had higher tax rates in 2020 than they did in 2004.

Statewide, the average city tax rate increased 14 percent between 2004 and 2020. The total of all Oakland County city tax rates increased 24 percent in that time. Troy's city tax rate increased less than six percent.

	General Budget Strategies
1.	Like most families, the City of Troy must operate within its budget. Which general budget strategies do you support as the City works to balance programs, services, facilities, and infrastructure with the funding provided by residents and businesses? (Mark all that apply.)
	Eliminate local programs and services to keep taxes/fees at tax/free increase  Haintain current local programs and services with a small tax/free increase
	Close existing City facilities to keep taxes/fees at the current level Maintain City facilities and infrastructure to prevent deterioration with a small tax/free increase
	Reduce local programs and services to keep taxes/fees at the current local programs and services with a small tax/free increase
	Delay facility and infrastructure maintenance to keep taxes/fees at the current level, even if will cost more in the future  Improve City facilities and infrastructure with a small tax/free increase
	City Programs and Services
2.	If revenues (taxes, fees, etc.) were not adequate to maintain City programs and services at current levels, please indicate the budget strategies you would support for each of the programs and services listed below. (Mark all that apply.)  Share with Another Eliminate the Service Reduce Service Levels Increase Taxes Increase Fees Community
	Ambulance services
	Fire services
	Park maintenance
	Police services
	Recreation facilities and programs
	Senior programs

3.	<ul> <li>One approach to protect funding for import to understand what residents want and are you would support, oppose, or need more in below.</li> </ul>	willin	g to p	oay befo	re aski	ing voter:	s to cor	nsider a t	ax prop	osal. Pl	ease ind s and se	licate if
	Ambulance services							Si	upport	Oppose	: info	ormation
	Fire services											
	Park maintenance									$\Box$		
	Police services											
	Recreation facilities and programs									$\Box$		
	Senior programs											
4.	. If you would support a tax increase, what le \$5-\$10/n additional funding		addit	tional fu		do you be 1-\$20/mo		reasona 	More	e than \$2 quality	20/moni	th if
5.	Briefly, what would you like City leadership	to un	derst	tand abo	out hov	v you res	ponded	d to the p	otentia	l optior	ıs above	?
						structu		منديد طم	~ ~ ~ ~ ~ .	fuen 1	to 10 ·	
О.	<ul> <li>What is your satisfaction with the following 1 means "Low satisfaction" and 10 means "H</li> </ul>											
	1= Lov isfaci	w Sat	2	3	4	5	6	7	0	:	10= High S atisfaction	
	Core facilities and infrastructure	LIOII	2	3	4	3	O	,	O	7	atisjaction	KIIOW
	City Hall building											
	Fire stations											
	District Court 52-4											
	Police Station											
	Police & Fire Training Center											
	Public Works (4693 Rochester Road)											
	Sidewalks											
	Storm water drainage/flood control											
	Streets											
	Troy Transit Center											
	Quality of life amenities and facilities											
	City parks (developed green spaces)	7 [							П			
	Sanctuary Lake Golf Course		=	Н	H		ы		H	H	H	
	Stage Nature Center	i i	╡	Н	H	Н	Н	Н	Н	Ħ	H	H
	Sylvan Glen Golf Course			Н	H		Н		Н	П	H	
	Trails and pathways	1	7	Н	H	Н	Н	Н	т	H	H	H
	Troy Community Center			Н	H		Н		Н	П	H	H
	Troy Family Aquatic Center	7	7	H	H		H	H	H		H	H
	Troy Historic Village		=	H	H		H		H		H	H
	Troy Public Library	7	=	H		H	H	H	H		H	H
	Undeveloped City parks		=	H	H		H		H		H	
	ondeveloped city parks											

7.	Which facilities and infrastructure are the City Hall building City parks (developed green spaces) District Court 52-4 Fire stations Police & Fire Training Center Police Station Public Works (4693 Rochester Road)	Sanctuary La Sidewalks Stage Nature	ike Golf Course Center drainage/flood Golf Course	: [ [ _	y budgets? <b>(Mar</b> Troy Communit Troy Family Aq Troy Historic Vi Troy Public Libi Troy Transit Ce	ty Center uatic Center illage rary	
8.	If revenues (taxes, fees, etc.) were not ac strategies you would support for each or	dequate to maint	ain City facilit		· •	<b>/.</b> )	_
	City Hall building City parks (developed green spaces) Fire stations Police Station Stage Nature Center Streets Trails and pathways Troy Community Center Troy Family Aquatic Center Troy Historic Village	Close the F	acility	ncrease Fees	Increase Taxes		ith Another annunity
9.	Please indicate if you would support, op below.  City Hall building	pose, or need mo	ore informatio	n about a tax	increase to mair	Oppose	Cility  Need more information
	City parks (developed green spaces) Fire stations Police Station Stage Nature Center Streets Trails and pathways Troy Community Center Troy Family Aquatic Center Troy Historic Village						
10.	. If you would support a tax increase, wha \$10 - I do not support \$5-\$1 additional funding	at level of additio 10/month		you believe \$20/month	Mor	e than \$20/n quality	nonth if

	Tax Proposal Preference
11.	Think about the tax increases you support. What type of tax proposal would you prefer? (Mark all that apply.)  A general tax proposal or "Headlee override" to return the City's general tax rate to the rate originally authorized by the City Charter.  A bonding proposal to allow the City to borrow a specific amount of money and issue bonds for the purpose of paying for specific capital improvements.  A dedicated millage proposal to allow the City to levy a new millage to fund a specific program or service that cannot be used for other expenses (for example, public safety or streets, etc.).  Need more information  No preference  I would not support a tax increase under any circumstance
TI	ne following optional questions are for analysis only and will not be used in any way to identify you.
	How long have you been living in Troy?
	Less than 1 year
13.	What is your age group?         Under 18       18 to 24       25 to 34       35 to 44       45 to 54       55 to 64       65 or over
14.	Who lives in your home (other than yourself and/or a spouse). (Mark all that apply.)  Child(ren) age 6 or under  Child(ren) age 13 to 18  Dependent parent  Child(ren) age 7 to 12  Adult child(ren) age 19 to 30  None of these
15.	What is your employment status? (Mark all that apply.)  Employed full Employed part Self employed Stay-at-home Retired Student parent Unemployed
16.	Which category best describes your level of education?  Some high High school Some college College graduate degree(s)

Thank you for your time. Please return this assessment in the postage-paid envelope provided.



# 2021 City of Troy Resident Engagement and Priority Study

Thank you for your participation in this study; we value your opinion. All answers will remain completely confidential.

1. First, think about Troy's <i>fire and emergency medical services</i> on the following attrib "Poor" and 10 means "Excellent." If you are not sure or have no opinion, please made of the Troy Fire Department	ark "Don't Know."  5 6 7 8 9 = 10 Know
Overall perception of the Troy Fire Department	5 6 7 8 9 = 10 Know
	Excellent Don't
2. Now, think about Troy's <i>local public school system</i> and rate it on the following attrib	
Meeting the needs of the community  Preparation of students for solid careers  Preparation of students for college  Communication with the public	
3. Please think about the <i>transportation infrastructure</i> in Troy and rate it on the follow	wing attributes:
Street maintenance/repair  Road signage  Traffic congestion on the roads  Public transportation options  Accommodation for bicycle and foot traffic  Ease of finding parking	5 6 7 8 9 = 10 Know
4. Next, rate the <i>utility services</i> (water, garbage, etc.) that you use on the following at	attributes:
Drinking water quality  Garbage collection service  Brush and leaf disposal  Recycling service	5 6 7 8 9 = 10 Know
5. Please rate Troy's <i>local law enforcement</i> (police department) on the following attril	ibutes:
Respectful treatment of citizens  Fair and equitable enforcement  Safety education  Response time to emergencies	5 6 7 8 9 = 10 Know

6.	Have you paid property taxes in the last 12 months	s?				Yes				No <b>(Ski</b> p	to Q8)	
7.	Rate Troy's <i>property taxes</i> on the following attribut	es:									Excellent	Don't
		Poor= 1	2	3	4	5	6	7	8	9	= 10	Know
	Fairness of property appraisals	H	H	H	H	H	H		H	H		H
	Adequacy of period to pay taxes	H	H	H	H	+	H	-H	H	H		H
	Fairness of tax levels											
	Amount and quality of services you receive for the local taxes you pay											
	Communication on how tax dollars are used											
8.	Think about the <b>shopping opportunities</b> in Troy using community for providing:	g the s	cale wh	nere 1 n	neans "	<b>Poor</b> " a	nd 10 m	neans " <b>E</b> .	xcellen	<b>t.</b> " Plea	se rate y	Our Don't
		Poor= 1	2	3	4	5	6	7	8	9	= 10	Know
	Shopping convenience for everyday items	H	H	H	H	$\vdash$	H		Н	H		H
	Shopping convenience for major items	H	H	$\mathbb{H}$	$\mathbb{H}$	$\mathbb{H}$	뭐	-	H	$\mathbb{H}$		$\mathbb{H}$
	Sufficient choices for most of your needs	Н.	Н.	Н.	Н.	-	Щ.		н.	-		Н.
	Area restaurant choices	ш										
9.	Rate the <i>local government</i> in Troy on the following:										Excellent	Don't
	Harding leading who are to return the	Poor= 1	2	3	4	5	6	7	8	9	= 10	Know
	Having leaders who are trustworthy	H	H	H	H	H	H	H	H	H		H
	Being well-managed (efficient, organized)	H	H	H	H	H	H	H	H	H		H
	Having employees who are well-trained	H	H	H	$\vdash$	$\vdash$	$\mathbb{H}$	$\vdash$	Н	$\vdash$		H
	Communicating effectively with the community	H	H	H	H	H	H	-H	H	H		H
	Spending dollars wisely	H	$\vdash$	$\vdash$	$\vdash$	$\vdash$	$\mathbb{H}$		$\vdash$	$\vdash$		$\vdash$
	Encouraging citizen ideas and involvement	닞	H	$\Box$	H	$\vdash$	H	$\perp$	$\Box$	$\Box$		H
	Maintaining a website that meets your needs			Ш					Ш			Ш_
	Enforcing appearance/safety codes for residential and business properties											
	Openness to resident questions or concerns											
	Level of professionalism of local staff											
	The follow-up provided by local staff											
	The ease of getting your question answered											
10.	How frequently do you contact (visit, email, call) Tr	oy's go	overnm	ent?								
	Never Fewer than 6 tin	nes a y	ear	6-1	2 times	a year			More th	an 12 t	imes a ye	ar
11.	Rate Troy's <b>community events</b> on the following:										Excellent	Don't
		Poor= 1	2	3	4	5	6	7	8	9	= 10	Know
	Range of cultural offerings	H	H	$\square$	$\square$	$\square$	$\square$		$\square$	$\vdash$		H
	Strong and vibrant arts community			$\square$			Щ		$\square$	-		
	Quality sporting events to attend	$\vdash$	$\vdash$	Щ.	Щ.				$\perp$	Щ.		Щ
	Variety of festivals and community events	Щ	Щ	Щ					Щ			Щ
	Activities that interest you											

12.	Rate the <i>economic health</i> of Troy on the following a	aspects:										
		Poor= 1	2	3	4	5	6	7	8	9	Excellent = 10	Don't Know
	Cost of living	Щ		[			Ц	Ц_	Щ	Щ	Щ	Ш
	Quality of jobs							Ш		Ш		Ш
	Affordability of housing											
	Availability of jobs											
	Stability of property values											
	Strength of local economy											
	Access to health care services							$\Box$				$\Box$
								_				
12	How frequently do you use Troy's parks and recrea	tion faci	ilities and	dorogra	mc?							
10.	Never Fewer than 6 ti			_	times a	vear		$\square_{M}$	lore tha	n 12 ti	mes a ye	ar
		-				•			iore tria	11 12 (1	ines a ye	и
14.	Next, rate Troy's <i>local parks and recreation</i> facilities	s and pr	ograms c	on the fo	ollowin	g attrib	utes:				Eveallant	Don't
		Poor= 1	2	3	4	5	6	7	8	9	Excellent = 10	Don't Know
	Parks/facilities meet your needs	Ц_	Щ				Ц	Ц_	Щ	Ц.	Ц.	Ц
	Parks/facility maintenance and cleanliness							Щ	Ш	ш		ш
	Quality of recreational programs											
	Variety of recreational programs											
15.	How frequently do you use Troy's <i>local library</i> ?											
	Never Fewer than 6 ti	mes a ve	ar 🗆	6-12 t	times a	vear		$\square_{M}$	lore tha	n 12 ti	mes a ye	ar
		•				,					, , ,	
16.	Next, rate Troy's <i>local library</i> on the following attri	butes:									Excellent	Don't
		Poor= 1	2	3	4	5	6	7	8	9	= 10	Know
	Hours of operation			_				Н.	H	$\vdash$		Н
	Adequacy of resources to meet your needs	H	닏	_				H	H	H	$\vdash$	$\square$
	Quality of programming	Н.		_				Н.	Щ	Н		Н
	Variety of programming											ш
			Overall									
17.	Consider your experiences in the last year with Tro	oy. How	<i>ı</i> satisfied	d are yo	u? Use	a 10-p	oint sc	ale, whe	ere 1 m	eans "	Very	
	Dissatisfied" and 10 means "Very Satisfied."  Very Dissatisfied= 1 2 3 4		5	6		7		8		9	Very Satis	fied= 10
												7
					_							
18.	Consider all of the expectations you have about Tr											
	10 means "Exceeds Your Expectations." To what ext	ent nas	1roy fallo	en snor	t or you	ır exped	ctation	s or exc	eeded	your e	xpectati Exceed:	
			$\cap$		1	$\Box$		$\Box$		$\dot{\Box}$		7
19.	Imagine an ideal community. How closely does Tro		are with	that ide	eal? Ple	ease use	e a 10- <sub>l</sub>	point sc	ale wh	ere 1 i	s " <b>Not V</b> e	ery
	Close to the Ideal" and 10 is "Very Close to the Ideal.  Not Very Close= 1 2 3 4		5	6		7		8		9	Very Clo	co- 10
	Not very close-1		ń		1	ń		Ů		$\bigcap$	very Clo.	7
			ш		J			ш			_	
20.	On a scale where 1 means "Not Likely" and 10 mea	ns " <b>Very</b>	Likely,"	how like	ely are	you to t	take th	e follow	ving act	ions:		Very
	Not	Likely= 1	2	3	4	5	6	7		3	9 Lik	Very cely=10
			1 1	I I	1 1					1		
	Recommend Troy as a place to live	Щ	Щ		Н_				<u> </u>			
	Recommend Troy as a place to live Remain living here <i>five</i> years from now											
	Remain living here <i>five</i> years from now											

<b>21.</b> Or	n a scale where 1 is <b>"Strongly Disagree"</b> and 10 i			ly A	<b>gree</b> ," t	o wha	at ext	tent do	you ag	gree th	at Troy i	s:		
	ι	Strongly = =Strongly		2	3	_	4	_5	6	7	8	9	Strongly Agree= 10	Don't Knov
Α:	safe place to live	Ц		Щ				Ц.	Щ		$\perp \perp$	_Ц	$\Box$	Щ.
	n enjoyable place for children	Ш		Щ				Щ	Щ		$ \sqcup$		$\Box$	Щ
	n enjoyable place for young adults (age 3-35)					L	_ 							
Ar	n enjoyable place for senior citizens (age 65+)	Ш		Ш										
Ar	n enjoyable place for people to visit	Ш				L		Ш						
Ph	nysically attractive/great curb appeal	Ш		Ш										
Αį	great place for families													
Αį	great place to have a business													
А	city that is growing responsibly													
<b>A</b> :	safe place to bike and walk													
A	safe place to bike and walk at night													
Αı	perfect community for me													
	place that is inclusive and celebrates versity													
<b>22.</b> Br	riefly, what do you <i>like most</i> about the City of Ti	roy?												
<b>23</b> Br	riefly, what do you <i>like least</i> about the City of Ti	cov?												
<b>23.</b> Di	ieny, what do you nee least about the city of h	Oy.												
					nd Pla									
	hat is your satisfaction with the following City												ere 1 me	eans
"Lo	ow satisfaction" and 10 means "High satisfaction	n." It	you	are	not fai	nılıar	with	the se	rvice, r	mark " <b>I</b>	Jon't Kn	ow."		Don't
Dı	ublic Safety	Low= 1	1	2	3		4	5	6	7	8	9	High= 10	Know
	mbulance services													
	nimal control	H		H				H	H	H	H	H		H
	uilding inspection	H		H			┪	H	H	H	H	H	H	H
	ode enforcement	H		H				H	H	H	H	H		H
	re services	H		H			┪	H	H	H	H	H	H	H
	olice services	H				<u> </u>		H	H	H		H		H
FC	office set vices	ш												Don't
Da	arks and Recreation	Low= 1	l	2	3		4	5	6	7	8	9	High= 10	Know
	ty parks (developed green spaces)					Г								
	aisy Knight Dog Park	H		H				H	H			H		H
	reen space (undeveloped spaces)	H		H	$\vdash$	-	╡	H	H	H	H	H	H	H
	ecreation programs	H		H				H	H	H		H		H
	nctuary Lake Golf Course	H		H			╡	H	H	ᅢ	H	H	H	H
	lictually Lake Golf Course	H		H				H						
	ails and pathways	H		H			$\dashv$	H	H	-H		$\dashv$	-H	$\neg \vdash \vdash$
		H		$\dashv$			=	H	H			버		
ire	oy Family Aquatic Center			Ш										

		Low=	1	2		3	4		5		6		7		8	9	Н	ligh= 1		Don't Know
	Other City Services		Ī				_	_	_	,			_		_	_	7	$\overline{}$		
	Billing and payments			Щ		Щ		4		_		L	_	Į				Щ		
	Customer service at City Hall	_		Ц		닏	_	4	L			Ļ	ᆜ			Ļ		닏		Щ
	Curbside recycling and garbage collection			Щ		Щ		4	L	_		L	_	Į	_	Ļ	_	Щ		
	Election and voting process	_		Ц		닏	_	4	L			Ļ	ᆜ			Ļ		닏		Щ
	Farmers' market			Щ		Ц		_		_		<u> </u>		Į			_	Ц		
	Library services	Ļ		Щ		Ц	_	4	L			Ļ	ᆜ	ļ		Ļ		Ц		
	Condition of local streets			Щ		Ц		╧	L	_		Ļ	_	Į	_	L	_	Ц		Щ
	Tree maintenance/replacement			Щ		Щ						Ļ	ᆜ			L		Ц		
	Water and sewer services			Щ		Щ		┸	┸	_		L	_	Į				Щ		
	Troy Community Center					Ш							Ц					Ш		
25.	Which seven services/programs below are the m	nost i	mpo	rta	nt to	o pri	oritiz	e in	futu	re Ci	tv ł	nudge	ts?	? (M:	ark u	o to	7)			
	Ambulance services City parks	.000.		,,		, <u>p.                                    </u>	Trails					Juuge	[				<u>-</u> ., iarke	t		
	Animal control Daisy Knig	ht Do	g Pa	rk			╡		•			enter	j	=			vices			
	Building inspection Green space		0				<b>=</b>		•	ayme			j	_			of str			
	Code enforcement Recreation		rams	;			=	-	-	-		ity Ha	וווי	_			enan			
	Fire services Sanctuary				ırse		Curb					•		r	eplac	emer	nt			
	Police services Sylvan Glei						_garb	age	colle	ction				\v	Vater	and	sewe	er ser	vice	25
		. 00.,	, 000	11.50			]Elect	ions	and	votii	ng				roy C	omn	nunit	у Се	nter	
	Residents have shared a number of ideas regard of the following would you like to see added or e  Aquatic center  Community center  Disc golf courses  Dog parks  Farmers'/artisan market  Green space  Residents have shared a number of ideas regard of ideas regard or e  Indoor athle space  Landscapir  New gatew  New library  Outdoor at fields/court	nhan letic/i ng in r y ay sig y buil chletic	reced recre medi gnag ding	in t atic ans e	he f	utur	e? ( <u>M</u> Outo space Park Park Plays	ark loor rest she grou	up t ever troom Iters inds, inds,	o 7.) nt/penns indo	rfor or oor	manc	e [		lecred idew treet Valki Other	ntion alks mair ng/bi	prog ntena iking e beld	ram: ince trail:	5	ich
27.	Which types of athletic spaces below would you  Baseball  Flexible mu					d or	enhar ]Swin			he tu	tur	e? ( <u>M</u>	ar [				rts (s	katii	ισ	
	Basketball Handball/r			•	.6	F	Tenn		ıg				ı			•	kiing,		•	
	Cricket Pickleball	асци	CLDU				Volle		II						)ther	(not	e belo	ow)		
	Fitness class space Soccer						Strer			nino										
								igui.	tran	ша										
	Would you be willing to fund the improvements you believe is reasonable if the ideas you selected \$0 - I do not support \$5-\$10 per nadditional funding for the improvements noted above  Which types of businesses or services would you	ed abo	ove v	wer	e im	iplei	mente \$11-\$	ed? 320	per n	nontl	)	Wha	t le	M th	ore t e ide	nan S as we	nal fu \$20 p ere in igh qu	oer m nplei	nont men	h if

		Communication	on Preference	
30.	Where do you go most often fo	r local news? ( <u>Mark all that appl</u>	<u>v</u> .)	
	TV stations	Newspapers	Family/friends/colleagues	None of these
	Radio stations	Internet	Social media	<u> </u>
31.	How do you prefer to receive in	nformation from the City (events	s, programs, updates, etc.)? (Mark a	ıll that apply.)
	Newspaper	Print newsletter	MITroy App	Text message
	Email	Online newsletter	Troy YouTube channel	Troy Today
	<b>=</b>	Facebook/social	Phone voice message	WTRY Government Access
	City website	media		
	Electronic newsletter		U.S. mail	
32.	Which social media do you use?		North	
	Facebook	Instagram	NextDoor	
	Twitter	Snapchat	Other (note below)	
	YouTube	LinkedIn	None	
33.	. Which TV stations do you use f		· —	
	WDIV Channel 4	Fox Channel 2	Other (note below)	
	WXYZ Channel 7	PBS	None	
34.	Which newspapers (print or on	line <u>) o</u> r blogs do you use for loca	l news?	_
	The Free Press	Oakland County Times	MLive	None
	The Detroit News	Troy Times	Troy Today	
	The Oakland Press	Troy-Somerset Gazette	Other (note below)	
		,	, ,	
35.	Other: Which additional source	es do you use?		
	The following questi	ons are for analysis only a	nd will not be used in any wa	av to identify vou.
Hov	w long have you been living in T			,, ,
Γ	One year or less	1-5 years	6-10 years	More than 10 years
Do	you own or rent/lease your res			
	Own	Rent/Lease		
ls y	our place of employment locate			
ĺ	Yes	No, a different community	I am not currently employed	I am retired
Wh	nat is your age group?		, , , ,	
	18 to 24 25 to 3	4 35 to 44	45 to 54 55 to 64	65 or over
Wh	nich of the following categories			
Γ		th school graduate Some coll		Graduate degree(s)
	less			
Wh	nich of the following categories	includes your total household i	ncome last year?	
	\$25,000 or less	\$25,001 to \$50,000	\$50,001 to \$100,000	Over \$100,000
Ple	ase indicate your marital status	: :		
Γ	¬	NA	h nartner Widowe	d/separated/divorced
	Single	Married/living witl	i partifici	a/separatea/arvorcea
Ma			er than yourself). Check all that ap	·
Ma [			· <u> </u>	·
Ma [	rk the boxes that describe the p Child(ren) age 12 or under	people living in your house (other	er than yourself). Check all that ap	oply.
	rk the boxes that describe the p Child(ren) age 12 or under Child(ren) over age 12	people living in your house (other	er than yourself). Check all that ap  Dependent parent age 65 or	oply.
	rk the boxes that describe the p Child(ren) age 12 or under	people living in your house (other	er than yourself). Check all that ap  Dependent parent age 65 or	oply.
[ Wh	ork the boxes that describe the properties of th	people living in your house (other Spouse/partner Roommate Female	er than yourself). Check all that ap Dependent parent age 65 or older Other	oply.
[ Wh	rk the boxes that describe the p Child(ren) age 12 or under Child(ren) over age 12 nat is your gender? Male which group do you consider yo	people living in your house (other Spouse/partner Roommate  Female purself to belong? Check all that	er than yourself). Check all that are Dependent parent age 65 or older  Other  apply.	oply.  None of these
[ Wh	ark the boxes that describe the park the boxes that describe the park that describe the park that the park that is your gender?  Male  Mich group do you consider you describe the park that the park	people living in your house (other Spouse/partner Roommate Female urself to belong? Check all that	er than yourself). Check all that ap Dependent parent age 65 or older Other	oply.
   Wh   [   To \	ark the boxes that describe the park the boxes that describe the park that describe the park that is your gender?  Male  which group do you consider you also white/Caucasian	people living in your house (other Spouse/partner Roommate  Female purself to belong? Check all that	er than yourself). Check all that ap Dependent parent age 65 or older Other apply. American Indian/Alaska	oply.  None of these
   Wh   [   To \	ark the boxes that describe the process that describe the process that describe the process that describe the process to consider and the process to consider you consider you also as an which ZIP Code do you live?	people living in your house (other Spouse/partner Roommate Female urself to belong? Check all that Black/African American Hispanic/Latinx	er than yourself). Check all that are Dependent parent age 65 or older  Other  apply.  American Indian/Alaska Native/Native Hawaiian	oply.  None of these  Other
   Wh   [   To \	ark the boxes that describe the park the boxes that describe the park think the park	people living in your house (other Spouse/partner Roommate Female purself to belong? Check all that Black/African American Hispanic/Latinx 48084	er than yourself). Check all that ap Dependent parent age 65 or older Other apply. American Indian/Alaska	Oply.  None of these  Other  48098