

**Agenda**  
**Tuscola County Board of Commissioners**  
**Committee of the Whole Monday, December 7, 2020 – 8:00 A.M.**  
**HH Purdy Building - 125 W. Lincoln, Caro, MI**

**RESIDENTS OF TUSCOLA COUNTY PLEASE TAKE NOTICE**

Electronic remote access will be implemented for this meeting, in accordance with the Department of Health and Human Services Emergency Order Under MCL 333-2253 Gathering Prohibition and Mask Order and Public Act No. 228 of 2020.

***To participate in the Electronic Meeting you can:***

*Join by phone:* (US) +1 620-267-2851 PIN: 854 363 528#

*Join by Hangouts Meet:* [meet.google.com/tha-xppt-yoo](https://meet.google.com/tha-xppt-yoo)

**8:00 A.M. Call to Order – Chairperson Bardwell**  
**Roll Call – Clerk Fetting**

**County Updates**

1. Chief Judge Gierhart – Family Court Contracts (*See A*)
  - Family Court Contract – Consortium: Duane E. Burgess, Phoebe J. Moore PC, Shoults & Brooks, Elizabeth V Weisenbach and Lisa Blanton for \$220,000
  - Alleged Developmentally Disabled in the Tuscola County Probate Court renewed with Duane E. Burgess. Contract will remain the same at \$6,000
2. Update from Ann Hepfer, Health Officer

**Finance/Technology**

Committee Leaders-Commissioners Young and Jensen

**Primary Finance/Technology**

1. Tuscola County Designated Assessor (*See B*)
2. Update on Laptop Arrival Dates – Eean Lee, CIO
3. Update on Security Projects – Eean Lee, CIO

**On-Going and Other Finance**

### **Finance**

1. RFP Building Codes - 2021
2. Fund Balance History Reports
3. Preparation of Multi-Year Financial Planning

### **Technology**

1. Video Switch Boardroom
2. Lapel Microphones Commissioners
3. GIS Update
4. Increasing On-Line Services/Updating Web Page

## **Building and Grounds**

Committee Leaders-Commissioners Jensen and Grimshaw

### **Primary Building and Grounds**

1. Update on Recycling Center 1123 Mertz Rd Lease/Potential Purchase

#### **On-Going and Other Building and Grounds**

1. State Police Building-Water and Annexation
2. 2021 County Jail Construction-Potential Millage in Future
3. Space Needs for Courthouse
4. County Physical and Electronic Record Storage Needs – *Potential Use of Recycling Pole Building or Lease Other Buildings*
5. Vanderbilt Park Property Lines/Ownership

## **Personnel**

Committee Leader-Commissioner Vaughan and Bardwell

### **Primary Personnel**

1. Appointment of Boards and Commissions Members (*See C*)

#### **On-Going and Other Personnel**

1. Strengthen and Streamline Year-End Open Enrollment
2. Wage Study Comparisons
3. MAC 7<sup>th</sup> Meeting Updates
4. Work Comp Updates
5. Safety Committee's
6. New Commissioner Packets

## **Primary Other Business as Necessary**

1. MIFSM Deputy Medical Examiner Appointment (**See D**)

## **On-Going Other Business as Necessary**

1. MIFSM
2. Alcona County Resolution 2020-15 Additional Review 1-25-21
3. Animal Control Ordinance – Review Lapeer Counties
4. Board Rules of Order – Possible Revisions Within Six Months (1-13-20)
5. Policy Updates
6. Senate Bill 46 (MREC)

## **Public Comment Period**

A.

STATE OF MICHIGAN



54<sup>TH</sup> JUDICIAL CIRCUIT COURT


HON. AMY GRACE GIERHART  
CIRCUIT COURT JUDGE

440 NORTH STATE STREET  
CARO, MICHIGAN 48723

(989) 672-3720

DATE: November 19, 2020

TO: Tuscola County Board of Commissioners

FROM: Hon. Amy Grace Gierhart, Chief Judge 

RE: Court Contracts 2021

The Court has negotiated attorney contracts for the Family Division of the 54<sup>th</sup> Circuit Court and for Alleged Developmentally Disabled Individuals in the Tuscola County Probate Court for the 2021 calendar year.

For the Family Court contract, the same consortium of attorneys involving Duane E. Burgess, Phoebe J. Moore, PC, Shoultz & Brooks, Elizabeth V. Weisenbach, and Lisa Blanton will remain for the 2021 calendar year. The attorneys will represent individuals in protective proceedings, child neglect cases, and juvenile delinquency matters. The contract amount for the calendar year will be \$220,000 compared to \$250,000 for 2020. In addition, attorneys will be paid \$85 per hour for appeals and may request reimbursement for mileage outside of Tuscola County, subpoena fees, deposition fees, witness fees, and similar costs.

For the contract for legal representation for "Alleged Developmentally Disabled Individuals in the Tuscola County Probate Court", the contract was renewed by Duane E. Burgess. The contract amount will remain the same for the 2021 calendar year at \$6000.

The Court requests that the Tuscola County Board of Commissioners approve both of these contracts for funding for the 2021 calendar year.





Tuscola County

Clayette Zechmeister &lt;zclay@tuscolacounty.org&gt;

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**Tuscola County Designated Assessor**

1 message

Angie Daniels &lt;Angie.Daniels@tuscolacounty.org&gt;

Tue, Dec 1, 2020 at 10:34 AM

To: Thomas Bardwell <tbardwell@tuscolacounty.org>, Tom Young <tyoung@tuscolacounty.org>, Mark Jensen <mjensen@tuscolacounty.org>, Kim Vaughan <kvaughan@tuscolacounty.org>, Dan Grimshaw <dgrimshaw@tuscolacounty.org>, Clayette Zechmeister <zclay@tuscolacounty.org>

Happy Holidays!

As we near the end of the year, we also draw closer to the deadline for each county to declare a county designated assessor (DA) per Public Act 660 of 2018.

I've attached a copy of the talking points I went over with the board in October and the proposed interlocal agreement. I've also attached documentation received from the State Tax Commission for reference.

To recap our current progress....

1. The interlocal agreement has been drafted and reviewed by the county's legal counsel
2. Proposals for a Designated Assessor turned up nothing.
3. I have agreed to be the Designated Assessor should a local unit become non-compliant. This will avoid the local units having to hire someone else and pay a retainer fee either monthly or annually. If at any time someone comes forward and would like to be the Designated Assessor I will gladly step down.
4. Local unit assessors have received the final draft of the interlocal agreement and have been encouraged to discuss this final agreement with their respective local units to gather signatures at their upcoming December meetings.

The Board of Commissioners have to take formal action and adopt the interlocal agreement as well. After the Board of Commissioners and a majority of the local units approve the agreement we can then submit our paperwork to the State Tax Commission for final approval before the end of the year. Thankfully we already have a few signatures from local units.

If a Designated Assessor is not agreed to by the Board of Commissioners and a majority of the local assessing districts, the State Tax Commission will assign a Designated Assessor at a cost to the local units.

I would like to recommend this item be added to Monday's agenda for discussion followed by a motion for approval at Thursday's full board meeting.

If anyone has questions, please feel free to email me or call me anytime.

Angie

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**Angie Daniels, MAAO (3)**  
**Equalization Director**

**Tuscola County Equalization**  
**Tuscola County GIS**  
**City of Caro Assessing Department**  
**989.672.3833**


**VISIT US ONLINE FOR COUNTY SERVICES [www.tuscolacounty.org](http://www.tuscolacounty.org)**


5 attachments

 DA Summary Update to Board.docx  
15K

 Tuscola County - Designated Assessor Agreement 11.13.20.pdf  
301K

12/1/2020

 Property\_Assessing\_Reform\_Process\_674455\_7.pdf  
94K

 Assessing\_Reform\_FAQs\_656355\_7.pdf  
52K

 Bulletin\_8\_of\_2020\_-\_Overview\_of\_Audit\_Process\_\_Designated\_Assessor\_693347\_7.pdf  
153K

Public Act 660 of 2018 was approved on December 28, 2018 amending the General Property Tax Act to provide a statutory framework to ensure proper assessing in order to guarantee the highest quality assessments for taxpayers as well as local units.

The Commission conducts an audit of assessment practices according to a published schedule.

Tuscola County units were last reviewed in 2019. 2024 will be our next audit year.

If during the audit process a unit is determined to be in substantial compliance, the process is complete and no additional action is necessary.

If the State Tax Commission determines that a unit is not in substantial compliance with the General Property Tax Act, the Commission will provide the unit with a notice of noncompliance, including the reasons.

The unit can appeal the audit determinations by written petition or submit a corrective action plan to be approved by the State Tax Commission. If the Commission conducts a follow-up review and the unit is not in substantial compliance, the unit has three options:

1. The unit may hire a new MAAO or MMAO assessor,
2. The STC assumes jurisdiction over the assessment roll to bring the roll into substantial compliance, or,
3. The local unit may move directly to the Designated Assessor

Regardless of which option is selected, the Commission will conduct a second follow-up review. If the second review reveals the unit is still in noncompliance, the local unit will move directly to the Designated Assessor process.

The Designated Assessor is the individual selected and agreed to by the County Board of Commissioners and a majority of the assessing districts within the county and is subject to final approval by the State Tax Commission.

The Designated Assessor serves as the assessor of record and assumes all duties and responsibilities as the assessor of record for a unit that is determined to be non-compliant with an audit. The DA will remain in place for a minimum of five years. Statute does provide for a local unit to petition the Commission to end the contract after the DA has been in place for 3 years.

In June the STC issued guidance. We were provided with a sample interlocal agreement and DA checklist. They also issued a Bulletin that provided an overview of the Audit Process and more detail about the Designated Assessor requirements.

I sent a survey to all of our assessors in this county.

Meanwhile I worked on putting together our Designated Assessor Interlocal Agreement using the sample agreement provided by the State along with draft agreements and verbiage from other counties. A sample agreement has been drafted and sent to the local unit assessors for review and to discuss with their local unit officials.

Of those units we've heard back from, the overwhelming majority had one concern, they do not want to pay a retainer. Meaning they do not want to pay a monthly or annual fee to "hold" someone for potential services they may never utilize.

End of September I sent out a request for Designated Assessor proposals to all the local units and all surrounding counties to send out to their local units. We received no interest. I believe the few assessors that may have been interested initially, soon figured out that local units do not want to pay for a retainer when they are receiving no service in exchange.



## Interlocal Agreement for Tuscola County to Approve the Designated Assessor

This Interlocal Agreement, by and between the COUNTY OF TUSCOLA, a political subdivision of the State of Michigan (hereinafter referred to as the "County"), ANGIE DANIELS an individual ("Designated County Assessor" or "Designated Assessor") and AKRON TOWNSHIP, ALMER CHARTER TOWNSHIP, ARBELA TOWNSHIP, COLUMBIA TOWNSHIP, DAYTON TOWNSHIP, DENMARK TOWNSHIP, ELKLAND TOWNSHIP, ELLINGTON TOWNSHIP, ELMWOOD TOWNSHIP, FAIRGROVE TOWNSHIP, FREMONT TOWNSHIP, GILFORD TOWNSHIP, INDIANFIELDS TOWNSHIP, JUNIATA TOWNSHIP, KINGSTON TOWNSHIP, KOYLTON TOWNSHIP, MILLINGTON TOWNSHIP, NOVESTA TOWNSHIP, TUSCOLA TOWNSHIP, VASSAR TOWNSHIP, WATERTOWN TOWNSHIP, WELLS TOWNSHIP, WISNER TOWNSHIP, CITY OF CARO AND CITY OF VASSAR, each a political subdivision of the State of Michigan (each hereinafter referred to as an "Assessing District," and collectively referred to as the "Assessing Districts").

### RECITALS

WHEREAS, the Assessing Districts are Municipal Corporations located within the County of Tuscola, in the State of Michigan.

WHEREAS, the Michigan Constitution of 1963, Article 7, Section 28 permits a political subdivision to exercise jointly with any other political subdivision any power, privilege or authority which such political subdivisions share in common with each other and which each might exercise separately;

WHEREAS, the Urban Cooperation Act of 1967, being MCL 124.505 *et seq*, gives effect to the Constitutional provision by providing that public agencies may enter into interlocal agreements to carry out their respective functions, powers and authority;

WHEREAS, P.A. 660 of 2018 requires each County to enter into an AGREEMENT that designates the individual who will serve as the County's Designated Assessor. That interlocal agreement must be approved by the County Board of Commissioners, a majority of the assessing districts in the County, and the individual to serve as the County's Designated Assessor.

WHEREAS, P.A. 660 of 2018 mandates the Designated Assessor shall be a Michigan Advanced Assessing Officer (MAAO) or a Michigan Master Assessing Officer (MMAO).

NOW, THEREFORE, based on the foregoing Recitals, and in consideration of the terms of this Agreement, the parties agree as follows:

**BACKGROUND INFORMATION**

1a. Designation of County Designated Assessor. This Interlocal Agreement involves the County of Tuscola, Michigan and all its local assessing districts. The Tuscola County Board of Commissioners, as the administrative and legislative body of the County by State Constitution and statute, agrees to allow its Equalization Director, Angie Daniels, to be the Designated Assessor for Tuscola County and to provide assessing services to the Assessing Districts, if requested by an Assessing District or required by the State Tax Commission. The Tuscola County Board of Commissioners and a majority of Assessing Districts designate Angie Daniels to serve as the Designated Assessor for Tuscola County. If Angie Daniels leaves the employment of Tuscola County, her appointment as Designated Assessor is void and a new Interlocal Agreement must be executed.

1b. Place of Performance of Duties. Performance of duties shall be routinely conducted through the Tuscola County Equalization office at its normal place of business, currently 125 W. Lincoln St. Suite 200 Caro, MI 48723.

1c. SEV Totals by Class (including special act values) for Tuscola County as of 2020 are as follows:

Class	SEV
Agricultural	1,033,717,666
Commercial	98,765,650
Industrial	41,519,100
Residential	1,184,605,341
Timber-Cutover	-
Developmental	-
Total Real	2,358,607,757
Total Personal	537,650,480
Total Real & Personal	2,896,258,237

1d. Total Number of Parcels by Classification (including special act parcels) as of 2020 by unit are as follows:

Township or City	Agricultural	Commercial	Industrial	Residential	Total Real	Total Personal	Total Real & Pers.
Akron	577	25	11	886	1499	87	1586
Almer Charter	374	55	-	846	1275	70	1345
Arbela	297	22	8	1244	1571	34	1605
Columbia	477	45	10	498	1030	147	1177
Dayton	270	12	-	1900	2182	27	2209
Denmark	395	93	32	1090	1610	104	1714
Elkland	331	187	23	1458	1999	198	2197
Ellington	250	5	-	677	932	29	961
Elmwood	352	29	11	545	937	45	982
Fairgrove	399	31	12	690	1132	112	1244
Fremont	169	98	12	1600	1879	110	1989
Gilford	430	11	3	273	717	106	823
Indianfields	66	85	12	1121	1284	95	1379
Juniata	245	11	1	799	1056	61	1117
Kingston	250	25	13	783	1071	37	1108
Koylton	223	21	1	908	1153	41	1194
Millington	206	127	21	2010	2364	140	2504
Novesta	289	17	-	713	1019	33	1052
Tuscola	395	47	21	956	1419	62	1481
Vassar	69	71	15	1838	1993	52	2045
Watertown	177	11	9	1142	1339	34	1373
Wells	214	6	6	978	1204	27	1231
Wisner	233	15	-	407	655	62	717
City of Caro	-	281	18	1432	1731	339	2070
City of Vassar	3	129	15	917	1064	118	1182

1e. List of any Unique, Complex or High Value Properties within the County. There are no properties throughout the County that are considered unique, complex or high value.

1f. Term of Agreement. This agreement shall be for an indefinite term, unless the Designated Assessor's designation is revoked by the State Tax Commission, or unless terminated after five (5) years by the County, Designated Assessor, or a majority of the Assessing Districts. Any such termination shall be made by a written notice to all parties no less than ninety (90) days before the effective date of termination.

1g. Designated Assessor Term. Once an Assessing District is under contract with the Designated Assessor, the Designated Assessor will remain in place for a minimum of five (5) years. However,

the Assessing District may petition the State Tax Commission to end the contract after the Designated Assessor has been in place for a minimum of three (3) years.

1h. Agreement Effective Date. The effective date of this agreement shall commence on December 31, 2020 or at such time the State Tax Commission approves the designation of the Designated Assessor, whichever comes last.

#### QUALIFICATIONS OF DESIGNATED ASSESSOR

2a. Current Assessor Certification Level and Number. Angie Daniels is currently certified as a Michigan Advanced Assessing Officer (MAAO) certification number R-9211.

2b. Identification. Angie Daniels is the Equalization Director for Tuscola County. A full resume detailing current and previous responsibilities and experience is attached as (Appendix A)

2c. Assessor of Record. The individual identified as the Designated Assessor in the AGREEMENT shall act as the Assessor of Record for that Assessing District. When acting as the Assessor of Record for an Assessing District, the Designated Assessor shall meet all the requirements as set forth by the State Tax Commission's *Supervising Preparation of the Assessment Roll*.

2d. Additional Requirements. Any additional requirements that are agreed to by the Designated Assessor, the County and the Assessing Districts may not conflict with the State Tax Commission's *Supervising Preparation of the Assessment Roll*.

2e. Conflict of Interest Disclosures. There are no known conflicts of interest between the Designated Assessor and Tuscola County or any of the Assessing Districts.

#### DUTIES AND RESPONSIBILITIES OF DESIGNATED ASSESSOR

3a. Duties of County Designated Assessor. The County Designated Assessor shall contract with one or more Assessing Districts as necessary to serve as the Assessing District's Assessor of record, upon request of the Assessing District or as may be required by the State Tax Commission, as a consequence of the Assessing District receiving a notice of noncompliance from the State Tax Commission after an audit, under the terms and conditions set forth in MCL 211.10g. When serving as the assessor of record for an Assessing District, the Designated Assessor will provide a property assessment administration program, through the Tuscola County Equalization Department, for the Assessing District in compliance with statute, orders and directives of the State Tax Commission. The program will be administered by the named Designated Assessor, who will list, approve and maintain a complete set of records of all real and personal property subject to ad valorem taxation, specific taxes in lieu of tax agreements and exempt properties within the corporate limits of the Assessing District. The Designated Assessor agrees to perform the following services with the assistance of private contracts approved by the County, and the



employees, offices, equipment and materials of the County.

3b. Preparation of Assessment Rolls. The Designated Assessor, while serving as the assessor of record for an assessing district within Tuscola County, shall satisfy all requirements contained in the State Tax Commission's *Supervising Preparation of the Assessment Roll*.

3c. Plan to Correct Deficiencies Found in an AMAR Audit. The Designated Assessor shall work with the Assessing District to develop and timely file a Corrective Action Plan with the State Tax Commission. Unless otherwise indicated in a Corrective Action Plan which has been approved by the State Tax Commission, all deficiencies will be corrected before a follow up review of an assessment roll prepared and certified by the Designated Assessor.

3d. Qualified Staff. The assessment roll will be certified by the Designated Assessor. Assistance in preparing the assessment roll and executing the property assessment administration program established for the Assessing District may be provided by any employees or contractors the Designated Assessor may from time to time determine necessary.

3e. Record Cards. The master file shall be the property of the Assessing District. The Designated Assessor will maintain the master file at a site of his or her choosing with reasonable access available to the Assessing District. Real property printed records, of any, will be located at the Assessing District offices. Personal property printed records will be maintained by the Designated Assessor at a reasonable location.

3f. Property Owner Notification and Official Statements. It shall be the responsibility of the Designated Assessor to notify the property owners of increased assessed and taxable values, as provided by law, as well as distribute personal property statements and other official forms. The Assessing District shall pay any and all charges for printing and mailing notifications and statements.

3g. Board of Review. The Designated Assessor, or her qualified representative, will advise and assist the Assessing District's Board of Review in preparing for, conducting and implementing any changes resulting from the required meetings of the Board.

3h. Duties and Responsibilities Related to Property Tax Appeals. The Assessing District shall retain ultimate control of all litigation and settlement negotiations and the Designated Assessor shall operate under the direction of the Assessing District in any litigation regarding a tax appeal, including appeals to the Small Claims Division.

Any appeal to the Tax Tribunal may result in the Assessing District obtaining competent legal counsel at its expense. If counsel shall desire the assistance of the Designated Assessor in the defense of such appeals, additional fees for preparing necessary appraisals and/or consultation shall be reviewed in advance by the Assessing District and agreed upon on a case-by-case basis. The Assessing District may choose to retain the Designated Assessor to prepare this report or



may employ another firm to prepare a supportable and defensible report for an additional fee.

The Designated Assessor shall defend all appeals to the Small Claims Division of the Michigan Tax Tribunal. This shall include, but not be limited to, filing necessary petitions, preparing and submitting such material, statistics and other information as is necessary to properly defend any such appeal, and appearing at all hearings and meetings as are required for the purpose of defending said appeal. All the foregoing regarding appeals to the Small Claims Division is deemed to be included in the services compensated pursuant to the terms and provisions of this Agreement.

In all other potential appeals to the Michigan Tax Tribunal or State Tax Commission, the Designated Assessor shall provide as part of the services included under the terms and provisions of this Agreement, such time and effort as is necessary to properly provide documents, analysis and advice as may be required in the determination of the Designated Assessor or the Assessing District to forestall the formal filing of an appeal or to settle a disputed case up to the date of the filing of a petition appealing a decision of the Assessing District or any of its agencies or boards to the Michigan Tax Tribunal or State Tax Commission. After the filing of said petition, the Designated Assessor shall be available to the Assessing District for such further assistance as is required by the Assessing District in the defense of such appeal. The Designated Assessor shall be available as an expert witness on behalf of the Assessing District in any proceedings. Mileage expenses for travel required for appearance at Tax Tribunal hearings or State Tax Commission hearings shall be reimbursed at the rate per mile recognized by the Internal Revenue Service's allowance for business use of an automobile and the hourly rate as identified in (Appendix C) of this agreement.

3i. Reporting Requirement and Responsibility to Meet with Local Unit Officials. On or before December 31<sup>st</sup> of each year, at the Assessing District's request, the Designated Assessor shall prepare written recommendations and conclusions regarding the current state of the Assessing District's assessment rolls, together with specific recommendations concerning actions which, in the opinion of the Designated Assessor, should be taken in order to achieve maximum equity in the assessment rolls and compliance with all State Tax Commission rules, regulations and guidelines.

3j. Any and All Obligations of Local Unit Assessing Staff Members. If an Assessing District employs any assessing staff other than the Assessor of Record, those staff members shall remain employees of the Assessing District. Those staff members will continue to conduct their duties as they understand them under the Supervision of the Designated Assessor. If changes in duties are identified as necessary by the Designated Assessor, those changes will be discussed with the employee and Assessing District prior to implementation. No existing staff member will be terminated by the Designated Assessor without prior approval of the Assessing District.

3k. Responsibilities of Designated Assessor While Not Acting as an Assessor of Record for an Assessing District Under This Agreement. The Designated Assessor will have no official duties of

record until such time he/she is appointed the assessor of record of an Assessing District. Upon their request, the Designated Assessor will meet with the Assessing District to discuss potential solutions of any deficiencies identified by an AMAR audit to avoid any formal action by the State Tax Commission.

3l. Requirement to Remain Certified and in Good-Standing. The Designated Assessor shall maintain certification as an MAAO and remain in good standing with the State Tax Commission.

3m. Non-exclusivity of assessing services. Nothing in the Agreement prevents or limits the Designated Assessor from serving as the Designated Assessor, Assessor of Record or Equalization Director for this or any other County in Michigan or for any Assessing District in any other County in Michigan.

#### **DUTIES AND RESPONSIBILITIES FOR LOCAL ASSESSING DISTRICTS CONTRACTING WITH THE DESIGNATED ASSESSOR**

4a. Access to Required Documents and Information. While under contract with the Designated Assessor, the Assessing District shall provide reasonable access to all assessing records, documents, databases and information. This shall include remote access to the Assessing District's computer and network system if available.

4b. Policies and Procedures of Assessing District. While under contract with the Designated Assessor, the Assessing District shall make the Designated Assessor aware of any applicable local policies and procedures including technology, equipment, facilities, personnel, etc. that may apply to him as a contractor.

4c. Reappraisal. When an Assessing District is required by the State Tax Commission to utilize the services of the Designated Assessor, a full reappraisal of all properties in the district will be conducted at the Assessing District's expense. The Designated Assessor shall conduct, or cause to be conducted, the reappraisal and may waive this requirement in full or in part, as he/she deems appropriate.

4d. Equipment and Supplies. The Assessing District will provide all equipment and supplies needed for the routine performance of its duties, except as otherwise set forth herein. An Assessing District under contract with the Designated Assessor shall pay any and all costs for software and licenses (such as but not limited to Apex, BS&A, PivotPoint) needed to allow the software currently being utilized in the Equalization Department to be used to provide services for the Assessing District.

#### **DESIGNATED ASSESSOR COMPENSATION**

5a. Fee Structure. When the Designated Assessor is serving as the assessor of record for an Assessing District, the fees charged shall be based on the fee schedule found in (Appendix B)

Rates in (Appendix B) shall increase annually on the anniversary of this agreement by the greater of 1% or the CPI-Midwest Region (as published by the Bureau of Labor Statistics) for the immediately preceding 12 month period, but not to exceed 5%. The Designated Assessor shall provide an updated current fee schedule to an Assessing District upon entering into a contract for services.

5b. Payment Responsibility. All fees for services provided by the Designated Assessor shall be invoiced on a monthly basis and shall be paid within 45 days of invoicing. All annual fees will be billed on a prorated basis. All payments for services shall be rendered by the Assessing District receiving services and paid to Tuscola County. Upon the revocation or termination of this agreement, all payments, for only work completed, shall be made to Tuscola County.

5c. Appropriation of Fees. The County shall place not less than 90% of the fees paid by an Assessing District within a separate line-item of the Equalization Department budget, which shall be in addition to the other budget line-items used for the overall operation of the department based on present and standard operation. Any appropriations from this additional budget line-item shall require approval of the Board of Commissioners. Failure to comply with the requirements of this provision shall be cause for termination of this agreement.

5d. Independent Contractor. At all times and for all purposes under this Agreement, the relationship of Tuscola County to the Assessing District shall be that of an independent contractor. The Designated Assessor shall be and remain an employee of Tuscola County. The Tuscola County Equalization Director may direct, supervise and discipline staff of the Equalization Department while employed by Tuscola County and those employees may be directed to assist Assessing Districts as needed.

5e. Indemnification and Hold Harmless. When the Designated Assessor is serving as the assessor of record for any Assessing District, then that Assessing District, the County, and the Designated Assessor shall indemnify and hold each other harmless from claims, which are the result of an alleged error, mistake, negligence or intentional act or omission of the other party, its officers, employees, agents and assigns.

5f. Insurance. Tuscola County shall maintain reasonable insurance for liability, errors and omissions which covers the Designated Assessor. Any and all other insurance shall be the responsibility of the County, the Designated Assessor, or the Assessing District as may be reasonable.

5g. Cost Reimbursement for When the Designated Assessor is acting as Assessor of Record. Any reasonable cost incurred by the Designated Assessor outside of what is covered under the maintenance or reappraisal contract while acting as the assessor of record shall be reimbursed by the Assessing District within 45 days of invoicing.



## MISCELLANEOUS

6a. Revocation of Designation by State Tax Commission. The State Tax Commission may designate and approve, on an interim basis and pursuant to a formal agreement, an individual to serve as a County Designated Assessor and, if applicable, revoke the approved designation of a current County Designated Assessor under the following circumstances:

(i) if the County Designated Assessor dies or becomes incapacitated;

(ii) if the County Designated Assessor was designated and approved based on his or her employment status, and that status materially changes; or

(iii) if it determines at any time that the County Designated Assessor is not capable of ensuring that contracting Assessing Districts achieve and maintain substantial compliance with the requirements in MCL 211.10g(1).

The State Tax Commission's designation of an interim County Designated Assessor under this Section is effective only until a new County Designated Assessor has been designated in a new Interlocal Agreement under MCL 211.10g(4)(a), and approved by the State Tax Commission.

6b. Petition to State Tax Commission. Upon the execution and filing of this Interlocal Agreement, the County shall petition the State Tax Commission to approve the individual named in Section 1a of this Interlocal Agreement to serve as the County Designated Assessor. The individual shall serve as the County Designated Assessor upon approval of the State Tax Commission. If the State Tax Commission rejects the County's petition, then the parties agree to enter into additional Interlocal Agreements under MCL 211.10g(4)(a) until a suitable Assessor has been presented.

6c. Nondiscrimination. The Parties shall adhere to all Federal, State, and local laws, ordinances and regulations prohibiting discrimination in the performance of this Interlocal Agreement. The Parties shall not discriminate against a person to be served or an employee or applicant for employment because of race, color, religion, national origin, age, sex, disability that is unrelated to an individual's ability to perform the duties of a particular job or position, height, weight, or marital status. Breach of this section shall be regarded as a material breach of this Interlocal Agreement.

6d. Certification. The persons signing this Agreement certify by their signatures that they are duly authorized to sign this Agreement on behalf of the Parties, and that this Interlocal Agreement has been authorized by the Parties.

6e. Severability. If any term, covenant, condition or provision of this Interlocal Agreement is illegal or the application thereof to any party to this Interlocal Agreement or in any circumstance shall to any extent be invalid or unenforceable, the remainder of this Interlocal Agreement, or

the application of such term, covenant, condition or provision to persons or in circumstances other than those with respect to which it is held invalid or unenforceable, shall not be affected thereby, and each term, covenant, condition and provision of this Interlocal Agreement shall be valid and enforceable to the fullest extent permitted by law.

6f. Counterparts. This Interlocal Agreement may be executed in any number of counterparts each of which, collectively, shall constitute a single instrument.

6g. Prior Agreements, Amendments and Waivers. This Interlocal Agreement, including the exhibits and schedules attached hereto, constitutes the entire agreement of the parties concerning the subject matter hereof. Further, this Interlocal Agreement supersedes all prior negotiations, oral understandings, resolutions and statements of intent. This Interlocal Agreement, including this Section, cannot be changed, modified, altered, terminated or discharged in any manner except by an instrument in writing, signed on or subsequent to the date hereof by the party or parties against whom enforcement of the change, modification, alteration, termination or discharge is sought. No waiver of any provision of this Interlocal Agreement shall be valid unless in writing and signed by the party against whom such enforcement of waiver is sought. One or more waivers of any covenant, condition or provision of this Interlocal Agreement shall not be construed as a waiver of a subsequent breach of any other covenant, condition or provision.

6h. No Joint Venture, No Waiver of Immunity. This Interlocal Agreement does not create a joint venture and is not enforceable by third parties, nor does it in any way waive or release the governmental and officer immunities of either the County, Assessing Districts or Designated Assessor, all such rights being reserved.

IN WITNESS WHEREOF, the authorized representatives of the Parties hereto have fully executed this instrument.

COUNTY OF TUSCOLA

\_\_\_\_\_  
Thomas Bardwell, Chairperson  
County Board of Commissioners

\_\_\_\_\_  
Date

\_\_\_\_\_  
Jodi Fetting, County Clerk

\_\_\_\_\_  
Date

AKRON TOWNSHIP

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Date



ALMER TOWNSHIP

\_\_\_\_\_  
Supervisor  
ARBELA TOWNSHIP

\_\_\_\_\_  
Date

\_\_\_\_\_  
Supervisor  
COLUMBIA TOWNSHIP

\_\_\_\_\_  
Date

\_\_\_\_\_  
Supervisor  
DAYTON TOWNSHIP

\_\_\_\_\_  
Date

\_\_\_\_\_  
Supervisor  
DENMARK TOWNSHIP

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Date

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Supervisor  
ELKLAND TOWNSHIP

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Date

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Supervisor  
ELLINGTON TOWNSHIP

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Date

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Supervisor  
ELMWOOD TOWNSHIP

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Date

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Supervisor  
FAIRGROVE TOWNSHIP

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Date

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Supervisor  
FREMONT TOWNSHIP

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Date

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Supervisor

\_\_\_\_\_  
Date

GILFORD TOWNSHIP

\_\_\_\_\_  
Supervisor  
INDIANFIELDS TOWNSHIP

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Date

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Supervisor  
JUNIATA TOWNSHIP

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Date

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Supervisor  
KINGSTON TOWNSHIP

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Date

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Supervisor  
KOYLTON TOWNSHIP

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MILLINGTON TOWNSHIP

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Supervisor  
NOVESTA TOWNSHIP

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Supervisor  
TUSCOLA TOWNSHIP

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Supervisor  
VASSAR TOWNSHIP

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Supervisor

\_\_\_\_\_  
Date

WATERTOWN TOWNSHIP

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Supervisor

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Date

WELLS TOWNSHIP

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Date

WISNER TOWNSHIP

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Date

CITY OF CARO

\_\_\_\_\_  
Manager/Mayor

\_\_\_\_\_  
Date

CITY OF VASSAR

\_\_\_\_\_  
Manager/Mayor

\_\_\_\_\_  
Date

DESIGNATED COUNTY ASSESSOR

\_\_\_\_\_  
Angie Daniels

\_\_\_\_\_  
Date

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## Appendix B Fee Schedule

### Annual Per Parcel Fees\*

Fee charged will be the general fee listed, unless a parcel fits into a category listed under alternate fees.

#### General Per Parcel Fees

Agricultural:	\$14.00
Commercial & Industrial	\$14.00
Developmental:	\$14.00
Residential:	\$14.00
Timber Cutover:	\$14.00
Personal Property (All Classes)	\$14.00

#### Alternate Per Parcel Fees

Exempt (no value)	\$5.00
DNR PILT	\$5.00
Parcels with Abatement or Exemption Certificates	\$20.00

#### Services Included in the Above Per Parcel Fees

- 20% annual field work including Apex sketches, inspection date entry and attached photos
- Sales and permit entry
- Document processing including PRE affidavits, rescissions and denials, PTAs, RPS, PP Statements, exemption applications
- Taxpayer assistance from county office
- Preparation and filing of all standard STC forms and reports
- Attendance at BOR meetings as necessary
- Attendance at township meetings as requested
- Canvass for personal property
- MTT Small Claims case representation and preparation

\*Parcel counts for determining fees will be based on the most recent L-4022 ad valorem and special acts reports for the Assessing District receiving services.

#### Additional Fees

Misc Work by MAAO:	\$80.00 per hour
Residential Reappraisal:	\$75.00 per parcel
Com/Ind/Ag Improved Reappraisal:	\$100.00 per parcel
Vacant Reappraisal:	\$25.00 per parcel
Mileage:	IRS Standard Business Rate

#### **Services Charged Based on the Additional Fees**

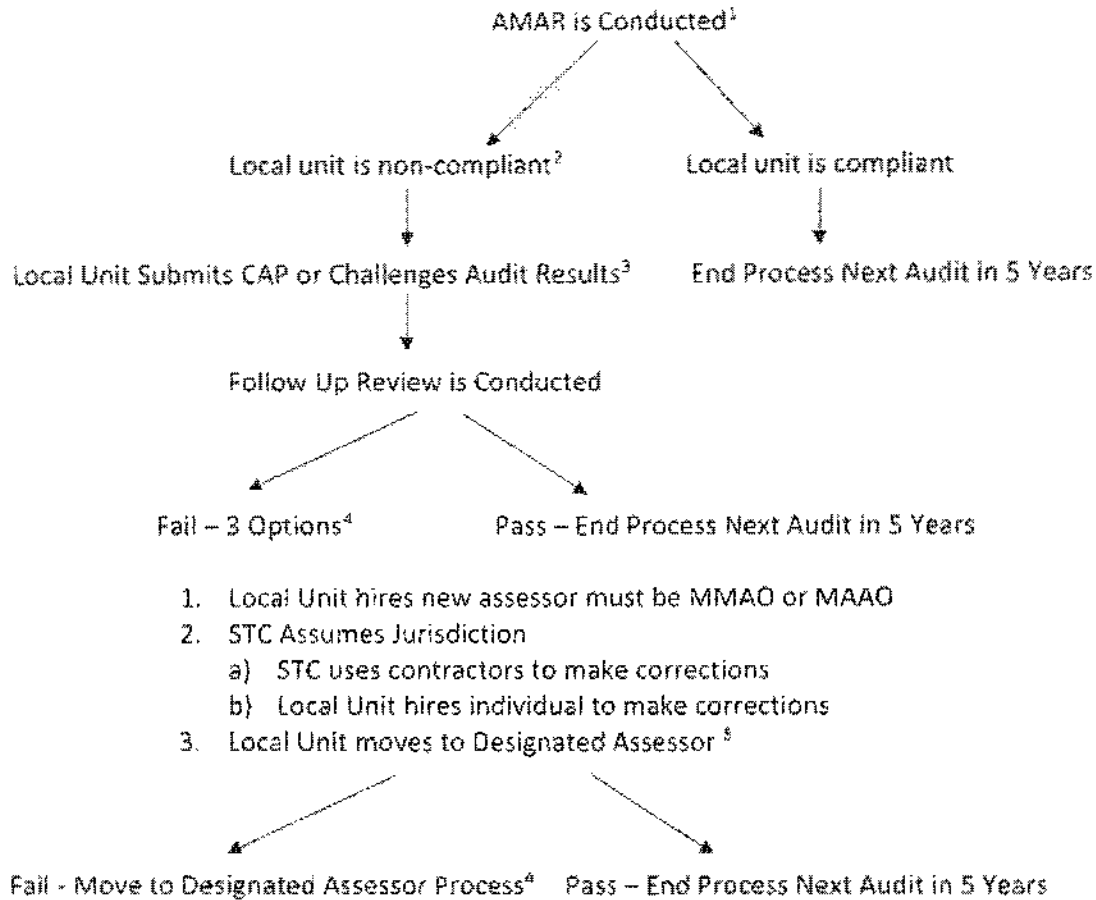
- Office hours at Township or City Hall
- STC reporting requirements specific to DA, if any
- Travel (excluding travel for services listed as included in per parcel fees) will be paid at both the appropriate hourly and mileage rates.

#### **Items to be Billed at Cost**

- Attorney, appraisal and accommodation costs for full tribunal cases
- Costs associated with online records requirements of assessing reform
- Public notice fees
- Printing & postage fees, including but not limited to change notices, tax bills, assessment rolls, and personal property statements.
- Software licensing (Apex, BS&A, PivotPoint)
- Tech equipment costs (laptop, disto, etc)



## Property Assessing Reform Process



<sup>1</sup> Every 5 years. New AMAR will have 2 sections: Technical (items from statute) and Assessment Roll Analysis

<sup>2</sup> Any item that is a no in the Assessment Roll Analysis results in non-compliance

<sup>3</sup> Form for Audit challenge will be developed. AMAR Sample CAP will be released

<sup>4</sup> A local unit may follow the process to challenge the audit results

<sup>5</sup> Local units that move to DA will remain in that process for 5 years. DA is the AOR for the Local Unit

## Property Assessing Reform Proposal Frequently Asked Questions

### General Information:

#### What is Property Assessing Reform?

In its simplest form Property Assessing Reform, P.A. 660, provides a statutory framework to ensure proper assessing in order to guarantee the highest quality assessments for taxpayers as well as local units. The Act defines the requirements for a local unit to be determined to be in substantial compliance with the General Property Tax Act, provides timetables for audits as well as follow up audits and provides a process for bringing a local unit into compliance if they remain non-compliant after a follow up review (also known as the designated assessor).

The Act also mandates training for local unit Boards of Review and allows for local units to combine Boards of Review for efficiency purposes and provides for a village located within two assessing districts may request that the assessment of property be completed within one of the districts.

#### How does the reform benefit taxpayers, local units, and the state?

By ensuring accurate, uniform, and equitable assessments across the state, reform will significantly reduce the unnecessary costs associated with incorrect assessments. When errors occur, taxpayers, local units, and the state are all negatively impacted—*in fact, the state's interest is substantial, as roughly half the property tax on non-PRE property (the 24 school mills), and roughly a third of all property taxes, is essentially a state revenue source.*

Not only do errors raise the risk of taxpayers being over-assessed and unfairly taxed or local units and the state having their revenues improperly reduced, but they also often generate litigation expense, as the aggrieved party is forced to appeal simply to enforce constitutional and statutory requirements. Further, by reducing faith in the system, errors create a culture of litigation that forces local units to allocate more resources to defending correct assessments. All of these costs are associated with the quality of the initial assessment. As assessment quality increases, these costs to taxpayers, local units, and the state will drop significantly.

#### The AMAR audits just started—why aren't we giving them time to work?

The AMAR reviews are in the 2<sup>nd</sup> five year cycle. What those audits have demonstrated is that while certain individual units may face unique challenges with assessing, there are also some systemic deficiencies with our assessing system that need to be addressed. The minimum quality standards are designed to address those systemic deficiencies, which will allow the AMAR audits to work more effectively on addressing challenges faced by individual local units.

**Isn't this just county assessing by another name?**

No. While participating in county assessing is always an option, local units can continue to do their own assessing or share an assessor of record with another local unit. The only requirement is that every city, township, and county in the state meet certain specified minimum quality standards. The objective is not to move every local unit to county assessing but to ensure accurate, uniform, and equitable assessments across the state that meet statutory and constitutional requirements.

**What is an assessing district?**

An assessing district is defined in the statute as City, Township, Or Joint Assessing Authority.

**Does this force local units to give up their assessing function?**

No. With the changes in P.A. 660, there are also consequences if a local unit does not correct assessing deficiencies identified in the AMAR. As with the current AMAR process, the statute provides for an initial AMAR and a corrective action plan to be approved by the STC. The statute then provides for a follow up review to be conducted in accordance with the approved corrective action plan. If after that follow up review, the local unit remains in non-compliance then the local unit has two options: they can employ or contract with a new assessor of record at the Advanced or Master Level or they can contract with the Designated Assessor for the County to serve as their assessor of record.

**Does the proposal eliminate all MCAO Assessors?**

No.

**Local assessing works in my community—why are you asking us to change?**

To the extent a local unit is currently meeting the minimum quality standards, no change is necessary. If a local unit is not meeting the standards, they have options, they can employ or contract with a new assessor of record at the Advanced or Master Level or they can contract with the Designated Assessor for the County to serve as their assessor of record.

**Designated Assessor**

**What is a Designated Assessor?**

The Designated Assessor is part of a process to ensure that local units are in compliance with the statutory provisions of the AMAR. In other words it is part of a process to make sure that local units are meeting minimum assessing requirements.

As with the current AMAR process, the statute provides for an initial AMAR and a corrective action plan to be approved by the STC. The statute then provides for a follow up review to be conducted in accordance with the approved corrective action plan. If after that follow up

review, the local unit remains in non-compliance then the local unit has two options: they can employ or contract with a new assessor of record at the Advanced or Master Level or they can contract with the Designated Assessor for the County to serve as their assessor of record.

### **Who are the Designated Assessors?**

The statute provides the process for determining who the Designated Assessors are. Each County is required to enter into an interlocal agreement that designates the individual who will serve as the County's Designated Assessor. That interlocal agreement must be approved by the County Board and a majority of the assessing districts in the County. Once the interlocal agreement is approved, it is sent to the State Tax Commission for final approval. The STC will determine if the individual named as the Designated Assessor is capable of ensuring they can achieve and maintain substantial compliance for any local unit that contracts with them.

### **So, the County will automatically be the Designated Assessor?**

While the County can certainly be named the Designated Assessor, it is not an automatic designation as the Designated Assessor is determined by the approved interlocal agreement.

### **How will locals pay for the Designated Assessor?**

The Designated Assessor will serve in place of the local unit's current assessor. It is expected that using the money from that current salary will help offset the costs of the Designated Assessor. Additionally, as previously mentioned, errors raise the risk of taxpayers being over-assessed and unfairly taxed or local units and the state having their revenues improperly reduced, but they also often generate litigation expense, as the aggrieved party is forced to appeal simply to enforce constitutional and statutory requirements.

### **Boards of Review:**

#### **We heard that Boards of Review are now going to be at the County level and no longer in each local unit?**

While the statute provides that Boards of Review can be combined across two or more contiguous local units, it does not mandate that Boards of Review be combined or that Boards of Review are moving to the County.

#### **Is it true that training is now mandated for Boards of Review?**

P.A. 660 requires that the STC audit to ensure that local units require their Boards of Review to receive training and updates as approved by the STC.



## **We can't recruit BOR members now, isn't requiring training going to make things worse?**

The evolving complexity of the property tax has increased the expertise needed to understand and apply the law. While local boards provide the primary quality control check on assessments, board members do not have to possess any knowledge of property tax law or assessing practices. This combination of increasingly complex responsibilities and no expertise requirement often results in misapplication of the law, increasing taxpayer and local unit litigation costs and reducing faith in the system.

The STC will be working with our partner organizations, specifically Michigan Townships Association to ensure easy access to Board of Review training and we will also provide an online option.

## **Miscellaneous:**

### **I heard that now Villages have to get their own assessor's is that true?**

No. P.A. 660 did make a change to the way Villages are assessed but only in very specific circumstances and if the Village wants to make a change. Specifically the Act indicates that a Village that is located in more than one assessing district, may request the STC to approve that the assessing for the Village be combined with the assessing of property in 1 of the local units, thereby eliminating the need for the Village to be assessed in two different local units and potentially by two different assessors.

### **When does this all go into effect?**

While the majority of the reforms do not go into place until 2022, local units can prepare now and put in place processes and procedures to ensure they are meeting the requirements once they "go live" in 2022.

### **So what is going to be happening over the next few years until this goes into effect?**

There will be a lot going on at both the State and local levels to prepare for the 2022 implementation. First, the Department of Treasury has implemented a website dedicated to assessing reform. This website will be updated with things local units need to know, required forms and key dates. Second, the Department also has a dedicated email address for anyone who has questions regarding the reform. Finally, we are working with our partner organizations on information sessions and training opportunities.

### **What should local units be doing to prepare?**

The most important thing that local units can do now to prepare is to ensure they are meeting the requirements in the current AMAR and if not, that they work to ensure corrections are made to bring them into compliance. Local units should talk to their assessors to ensure they are following the AMAR minimum requirements. Local units can find more information on the AMAR on the STC website under the AMAR tab. This link provides information on

each of the AMAR requirements and the statutory authority or STC policy associated with each requirement.

**What is the STC going to be doing?**

The STC will be working on issuing guidelines, updating their rules and providing formation on the various components of the reform. This includes development of the audit program, implementation of Board of Review training programs, as well as defining key terms such as substantial compliance.



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

**Bulletin 8 of 2020**  
**June 9, 2020**  
**Audit Process and Designated Assessor**

**TO:** Assessors and Equalization Directors  
**FROM:** State Tax Commission  
**SUBJECT:** Overview of Audit Process and Designated Assessor under Public Act 660 of 2018

Public Act 660 of 2018 was approved by Governor Snyder on December 28, 2018 and amended the General Property Tax Act to provide a statutory framework to ensure proper assessing in order to guarantee the highest quality assessments for taxpayers as well as local units. The Act defines the requirements for substantial compliance with the General Property Tax Act, provides timelines for audits and follow-up audits, and details a process for bringing a local unit into compliance if they remain non-compliant after a follow-up review. The Designated Assessor is an integral part of that process.

#### **Audit Process Overview**

The Commission will conduct an audit of assessment practices according to a published schedule. If the assessing district (City, Township or Joint Assessing Authority) is determined to be in substantial compliance, the audit process for that five-year cycle is complete and the assessing district is not required to take any additional action.

If the State Tax Commission determines that an assessing district is not in substantial compliance with the General Property Tax Act, the Commission will provide the assessing district with a notice of noncompliance, including the reasons the assessing district is not in substantial compliance.

The assessing district must either appeal the audit determination by filing a written petition to be developed by the State Tax Commission or they must submit a corrective action plan to be approved by the State Tax Commission. "Corrective action plan" is defined in P.A. 660 of 2018 as "a plan developed by an assessing district that specifically indicates *how* the assessing district will achieve substantial compliance . . . and *when* substantial compliance will be achieved." (Emphasis added). Additional information related to the corrective action plan and petition to challenge the audit results will be provided by the State Tax Commission in separate guidance.

In the event the Commission conducts a follow-up review and the assessing district is not in substantial compliance after the follow-up review, the assessing district has three options:

1. The assessing district may hire a new Michigan Advanced Assessing Officer (MAAO) or Michigan Master Assessor Officer (MMAO),

2. The State Tax Commission assumes jurisdiction over the assessment roll in order to bring the roll into substantial compliance, or,
3. The local unit may move directly to the designated assessor.

Regardless of which option is selected, the Commission will conduct a second follow-up review to determine if the assessment roll is in substantial compliance. If, after the second follow-up review the assessing district continues to be in noncompliance, the local unit will move directly to the Designated Assessor process.

As defined in statute **substantial compliance** “means that any identified deficiencies do not pose a significant risk that the assessing district is unable to perform the assessment function in conformity with the state constitution and state statute.”

As defined in statute **noncompliance** “means that the identified deficiencies, taken together, pose a significant risk that the assessing district is unable to perform the assessing function in conformity with the state constitution and state statute.”

At the December 17, 2019 State Tax Commission meeting, the Commission determined “substantial compliance” to mean that the local unit 1) has properly calculated and appropriately documented Economic Condition Factors; 2) has properly calculated and appropriately documented land value determinations; and 3) less than 1% of the record cards are on override and less than 1% of the record cards reflect flat land values. If any of the requirements associated with those items are not met, the local unit will be considered noncompliant and the notice of noncompliance will be issued.

Once the audit is complete, if an assessing district is notified that it has fallen out of substantial compliance prior to the next audit, the State Tax Commission may require the assessing district to contract with the Designated Assessor to serve as their assessor of record. If the assessing district is notified that it has fallen out of substantial compliance more than four years after the initial finding of substantial compliance, then the regular audit process will be followed.

### **What is the Designated Assessor?**

The Designated Assessor is part of a process to ensure that local units are in compliance with the statutory provisions of the General Property Tax Act, meaning that local units are meeting minimum assessing requirements.

The Designated Assessor is the individual selected and agreed to by the County Board of Commissioners and a majority of the assessing districts within that county, subject to final approval of the State Tax Commission.

The Designated Assessor serves as the assessor of record and assumes all duties and responsibilities as the assessor of record for an assessing district that is determined to be non-compliant with an audit.

The Designated Assessor is not an automatic requirement for Countywide assessing or for the County Equalization Director to take over as the assessor for local units. While the County can be named the Designated Assessor, it is not an automatic designation as the Designated Assessor as this is determined by the approved interlocal agreement.



### **Who may be the Designated Assessor?**

Each Assessing District within each County is required to have an assessor of record with a certification level that meets the valuation requirements set forth by the State Tax Commission. Township and City certification levels are adjusted annually and approved by the STC. The individual who will serve as the county's Designated Assessor must be in good standing and be certified, at least, at the highest level required within the County. If the County contains an Assessing District that requires a Michigan Master Assessing Officer (MMAO), the Designated Assessor must then also be certified at the MMAO level. If the County only contains Assessing Districts that require a Michigan Advanced Assessing Officer (MAAO) certification, or a lower certification, the Designated Assessor may be certified at the level of MAAO. A Michigan Certified Assessing Officer (MCAO) may not serve as the Designated Assessor. As part of the annual certification level process, the Commission will review all MAAO Designated Assessors to ensure compliance with certification level requirements. Additionally, the STC will examine and determine a specific process, on a case by case basis, any specific instance of a MAAO that has been assigned multiple units that may place them beyond the certification requirements of a MAAO.

### **Notification of Selected Designated Assessor**

P.A. 660 of 2018 requires that each county notify the State Tax Commission, no later than December 31, 2020, of the individual that will serve as the county's Designated Assessor. In addition, the county must provide the State Tax Commission with the interlocal agreement executed by the County Board of Commissioners, a majority of the assessing districts within that county, and the proposed Designated Assessor for the county. The interlocal agreement must provide enough detail regarding the assessment responsibilities for the designated assessor. The Commission expects the interlocal agreement will include, but not be limited to, the following:

- Information related to the scope of services being provided by the Designated Assessor, including preparation of assessment rolls, timeline for delivery of documents and execution of forms, attendance at Boards of Review meetings, duties and responsibilities related to property tax appeals, both Small Claims and Entire Tribunal, filed with the Michigan Tax Tribunal, responsibility to meet with local unit officials, and obligations of local unit assessing staff members.
- Duties and responsibilities for each local unit within the County, including providing the Designated Assessor with reasonable access to records, documents and information.
- Details relating to cost and compensation for overseeing and administering the annual assessment and operating the assessing office, including payment terms and cost reimbursement.

Failure to timely notify the State Tax Commission of the county's Designated Assessor will result in the State Tax Commission selecting a Designated Assessor for the county.

If the State Tax Commission determines that an individual named as the Designated Assessor is capable of ensuring that the assessing districts within the county will achieve and maintain substantial

compliance, the Commission shall approve that individual as the County's Designated Assessor. Once approved, the designation will not be revoked for at least five years from the approval date.

If the State Tax Commission is unable to approve the individual identified as the county's Designated Assessor because the Commission determines that the proposed Designated Assessor is not capable of ensuring that the assessing districts will achieve and maintain substantial compliance, the county must submit a new Designated Assessor candidate and accompanying interlocal agreement within sixty days of the Commission's determination. The county will be required to repeat the process until a satisfactory Designated Assessor can be approved. The State Tax Commission will appoint an individual to serve as the county's temporary Designated Assessor during this period.

The State Tax Commission will develop a form to be utilized by the County Equalization Departments to notify the Commission of the proposed Designated Assessor. The Designated Assessor form will be available by August 18, 2020. The form must be submitted to the Commission no later than December 31, 2020.

### **Designated Assessor Term**

Once an assessing district is under contract with a Designated Assessor, the Designated Assessor will remain in place for a minimum of five years. Statute does provide for a local unit to petition the Commission to end the contract after the Designated Assessor has been in place for 3 years.

The Commission shall approve termination of a contract if it is determined that the assessing district can *achieve and maintain* substantial compliance with the General Property Tax Act using a different assessor of record other than the Designated Assessor.

The State Tax Commission may revoke the Designated Assessor and provide for an interim designated assessor if:

1. The Designated Assessor dies or becomes incapacitated
2. The Designated Assessor's employment status materially changes or
3. The Designated Assessor is not capable of ensuring that the assessing district is able to achieve and maintain substantial compliance with MCL 211.10g.

The interim Designated Assessor will remain in place until a new Designated Assessor can be selected following the interlocal agreement process.

If the Designated Assessor is serving as an assessor of record for an assessing district that is found to be in noncompliance, the State Tax Commission will appoint an individual to serve as the county's temporary Designated Assessor. The county will utilize the normal process to select and notify the Commission of the new Designated Assessor.

### **Designated Assessor Costs**

The Designated Assessor is permitted to charge an assessing district for the reasonable costs incurred in serving as the assessing district's assessor of record, including, but not limited to, the costs of overseeing and administering the annual assessment, preparing and defending the assessment roll, and operating the assessing office. The assessing district is required to pay these costs in accordance with

the interlocal agreement. The costs and fees agreed to by the county, assessing districts and the Designated Assessor is a local issue and will vary statewide.

The Commission will develop guidelines as required by statute for any local unit to protest charges by the Designated Assessor.

### **Audit Preparation**

While the audit process outlined in P.A. 660 of 2018 will not commence until 2022, assessing districts can prepare for these audits by meeting the requirements of the current Audit of Minimum Assessing Requirements (AMAR) and the "Supervising Preparation of the Assessment Roll", as those requirements existed on October 1, 2018. Additionally, assessing districts should employ an assessor certified by the State Tax Commission at the proper certification level based on the valuation requirements, adjusted annually, set forth by the State Tax Commission. Additional information about the AMAR, including the AMAR Review Sheet, and certification levels, are available on the State Tax Commission website ([www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission)).



**Board and Commissions Appointments for 2021 Open Seats**

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Please consider the following appointment requests for the various Boards and Commissions. An advertisement was placed in the Tuscola County Advertiser on October 14, 2020 and on the Tuscola County webpage.

**911 Dispatch Authority Board - 3 positions - 2 year term beginning on January 1, 2021**

Paul Cherniawski	Current Member	
Ted Gamet	Current Member	
No applicant for open seat	Township Representative	

**Airport Zoning Board of Appeals - 2 positions - 3 year term beginning on January 1, 2021**

Keith Kosik	Current Member	
William Campbell	Current Member	

**Board of Canvassers - 2 positions as recommended by the Respective County Party Chairs - 4 year term beginning 11/1/2020**

Dr. Charles Stockwell Democrat	Current Member	
Judy Neblock Republican	Current Member	

**Construction Code Board of Appeals - Master Plumber Member - Currently Vacant - 2 year term expiring December 2021**

No applicant		
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**Department of Health and Human Services Board - 1 position - 3 year term beginning on January 1, 2021**

Sue Morris	Current Member	
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**Department of Public Works - 1 member - 3 year term beginning January 1, 2021**

James Hecht	Current Member	
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**Economic Development Corporation Board of Directors - 5 positions - 6 year term beginning on January 1, 2021**

Madison Clements	Consumers Energy	
Colleen Langenburg, MI Tech Tooling	Current Member	
Brian Neuville - HDC	Current Member	
Rose Putnam - Octogan Barn	Current Member	
Josh Rodammer - FCU	Current Member	
Megan Bartolowits - Tuscola County Community Foundation	New Interest - Application has been received.	



**Board of Health - 1 position - 5 year term beginning on January 1, 2021**

Ann Cherry	Current Member	
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**Human Development Board of Directors - 1 position - 1 year term beginning on January 1, 2021**

Matthew Bierlein	Current Member	
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**Jury Board - 1 Partial Term position to fulfill term of member who passed away as recommended by Judge Gierhart - Partial Term ending December 31, 2023**

James Read	To fulfill term	
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**Parks & Recreation Board - 2 positions - 3 year term beginning January 1, 2021**

Steve Erickson	Current Member	
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No applicant for open seat	No application has been received.	
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**Planning Commission - 4 Positions - 3 year term beginning on January 1, 2021**

Cindy Kapa	Current Member	
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Albert Pearsall	Current Member	
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Robert McKay	New Applicant	
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No applicant for open seat		
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*\*NOTE - Zygy Dworzecki is stepping down after service on this Committee for over 15 years.*

**Recycling Committee - 2 positions - 3 year term beginning on January 1, 2021**

Roger Allen	Current Member	
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Terry Jones	Current Member	
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**Council on Aging - 8 positions - 1 year term beginning on January 1, 2021**

Jerald Gamm	Current Member	
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Sandra Williamson	Current Member	
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Patricia Labair	Current Member	
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Gail Nesberg	Current Member	
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Carolyn Wymore	Current Member	
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Elaine Romain	Current Member	
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No applicant for open seat	Current Member	
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No applicant for open seat	Current Member	
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**Remonumentation Peer Group - 5 positions - 2 year term beginning on January 1, 2021**

Scott McCool	Current Member	
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Mark Powell	Current Member	
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Michael Yates	Current Member	
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Derek Hodges	Current Member	
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Roger Mahoney	Current Member	
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# MIFS

MICHIGAN INSTITUTE OF  
FORENSIC SCIENCE & MEDICINE

D.

Commissioners:

Please appoint Randy Tashjian, MD, as my Chief Deputy Medical Examiner. He has my recommendation for appointment and satisfies all statutory requirements to serve as a Michigan Medical Examiner.

Medical Examiner statutory authority comes from the Michigan Public Health Code, Act 181 of 1953, MCL 52.201a-MCL 52.216. The responsibility for appointment of the Chief and any Deputy Medical Examiners lies with the County Board of Commissioners with subsequent approval by the Chief Medical Examiner.

Attached is Dr. Tashjian's CV for your perusal. He has begun his tenure with the Michigan Institute of Forensic Science & Medicine and will be a major participant in its future growth and development. He is, as well, our first major step in creating our succession plan and the development of several additional programs here.

Please add this item to your next Board agenda for consideration and vote. Please notify me if and when the approval occurs, and we will be able to move forward.

Thank you for your attention.

Russell L. Bush, M.D., M.P.H.  
Director/Chief Medical Examiner

