

November 12, 2020

Board Meeting Sign-In

Colin Kummerfeldt

Jane Getts

User: BJCOLLINS
 DB: Milan
 CHECK DATE FROM 10/01/2020 - 10/31/2020
 Banks: FIRE, GEN, ROADS

Check Date	Bank	Check #	Payee	Description	GL #	Amount
10/06/2020	GEN	87813	COUNTY OF MONROE PRINTING	PRINTING AND PUBLISHING	101-101-900.000	47.50
		87813		PROFESSIONAL SERVICES	101-257-801.000	5.50
10/06/2020	GEN	87814	David Arthur Consultants, INC	ENGINEERS	101-377-818.000	2,552.50
10/06/2020,	GEN	87815	KEVIN HEATH	MISC. EXPENSES	101-101-955.000	67.32
		87815		CAPITAL OUTLAY	101-265-970.000	195.62
						262.94
10/06/2020	GEN	87816	Milan Ace Hardware	CAPITAL OUTLAY	101-265-970.000	37.97
10/06/2020	GEN	87817	Milan Area Fire Dept.	FIRE PROTECTION		** VOIDED **
10/06/2020	GEN	87818	MONROE PUBLISHING CO.	PRINTING AND PUBLISHING	101-101-900.000	306.34
10/06/2020	GEN	87819	SOUTHEASTERN FENCING LLC	PROFESSIONAL SERVICES/LAWN CARE	101-276-801.000	850.00
10/06/2020	GEN	87820	Steven's Disposal Inc.	TRASH DAY	101-521-807.000	5,000.00
10/08/2020	ROAD	1008	Monroe County Road Commission	ROAD FUND MAINT. GRADING, STONING, PAV	204-204-931.000	35,897.97
10/15/2020	GEN	87834	ACCIDENT FUND	INSURANCE	101-851-956.000	911.25
10/15/2020	GEN	87835	DIGITAL PERSPECTIVE	COMMUNICATIONS	101-265-850.000	109.00
10/15/2020	GEN	87836	DTE Energy	STREETLIGHT EXPENSES	219-219-974.000	695.66
10/15/2020	GEN	87837	MI DEPT. OF TREASURY	DUE TO STATE OF MICHIGAN	701-000-228.000	294.04
10/15/2020	GEN	87838	MONROE BANK & TRUST	SUPPLIES	101-215-726.000	39.57
10/15/2020	GEN	87839	United States Treasury	DUE TO FEDERAL GOVERNMENT	701-000-229.000	18.66
10/15/2020	GEN	87840	VERIZON WIRELESS	COMMUNICATIONS	101-265-850.000	169.08
10/22/2020	GEN	87841	COOLEY HEHL WOHLGAMUTH & CARLTON	AUDITING FEES	101-223-804.000	15,500.00
10/22/2020	GEN	87842	FP MAILING SOLUTIONS	RENTALS	101-265-940.000	127.20
10/22/2020	GEN	87843	RICK'S LAWN SERVICE	PROFESSIONAL SERVICES/LAWN CARE	101-276-801.000	1,700.00
10/28/2020	GEN	87844	VERIZON WIRELESS	COMMUNICATIONS	101-265-850.000	42.45
			TOTAL - ALL FUNDS	TOTAL OF 20 CHECKS (1 voided)		64,567.63

Check Register Report For Milan Township
 For Payroll ID: 217 Check Date: 11/12/2020 Pay Period End Date: 10/31/2020

Check Date	Bank	Check Number	Check Name	Check Gross	Physical Check Amount	Direct Deposit	Status
11/12/2020	GEN	87862	COLLINS, BARBARA J.	1,250.18	999.00	0.00	Processing
11/12/2020	GEN	87863	DOPKOWSKI, ROBERT D	215.25	189.64	0.00	Processing
11/12/2020	GEN	87864	EARLY, JAMES I	1,149.31	938.61	0.00	Processing
11/12/2020	GEN	87865	FRIEND, DAVID	364.05	290.99	0.00	Processing
11/12/2020	GEN	87866	HEATH, KEVIN	921.48	812.23	0.00	Processing
11/12/2020	GEN	87867	HEATH, PHILIP	1,189.14	1,081.29	0.00	Processing
11/12/2020	GEN	87868	HUMES, RENEE' J.	450.00	396.44	0.00	Processing
11/12/2020	GEN	87869	LIEB, KAREN JO	1,925.00	1,502.60	0.00	Processing
11/12/2020	GEN	87870	MANCIK, OLGA I	215.25	189.63	0.00	Processing

Totals: Number of Checks: 009 7,679.66 6,400.43 0.00

Total Physical Checks: 9
 Total Check Stubs:

+ 64,567.63
\$ 72,247.29

Total Disbursement for Oct, 2020

CHECK DISBURSEMENT REPORT FOR MILAN TOWNSHIP
 CHECK DATE FROM 10/01/2020 - 10/31/2020
 Banks: FIRE, GEN, ROADS

Check Date	Bank	Check #	Payee	Description	GL #	Amount
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			TOTAL - ALL FUNDS	TOTAL OF 20 CHECKS (1 voided)		64,567.63

General Fund

<i>Bank</i>	<i>Account Number</i>	<i>Balance</i>	<i>Maturity Date</i>
1st Merchants Bank (checking)	*****1316	\$195,978.52	
Old National Bank (CD)	*****6144 "	\$51,800.09	6/6/2021
Flagstar Bank	*****8701 "	\$64,157.61	5/17/2021
	*****2804 "	\$158,555.72	3/25/2021
		\$53,389.00	9/23/2021
	<i>Account Number</i>	\$23,251.60	4/1/2021

Savings

<i>Bank</i>	<i>Balance</i>
Chase Bank (General Funds)	\$47,573.45
Total	\$594,705.99

Road Fund

<i>Bank, First Merchant</i>	<i>Balance</i>
General Funds	\$7,491.72
Total	\$7,491.72

Fire Fund

<i>Bank</i>	<i>Account Number</i>	<i>Balance</i>
1st Merchants Bank	*****7185	\$79,359.51
Flagstar Bank	*****2812 (CD)	\$31,724.96 4/1/2021
Total		\$111,084.47

Building Cap Improvement Fund

<i>Bank</i>	<i>Account</i>	<i>Balance</i>
Flagstar Bank	*****2796 (CD)	\$12,726.28 4/17/2021
" "	*****4623 (CD)	\$20,708.29 3/30/2021
Total		\$33,434.57

Savings

<i>Bank (General Funds)</i>	<i>Balance</i>
Chase Bank	\$47,573.45

Farm Account

<i>Bank (Savings Acct.)</i>	<i>Balance (quarterly)</i>
Old National Bank	\$55,694.86
Total	\$55,694.86

Total Assets \$816,550.49

October 2020 Building Dept Report

During October 4 permits were issued totaling \$20. -

David Friend, worked 12 hrs at the hall, issued 4 permits and made 3 inspections.

There were no plumbing, electrical or mechanical inspections.

Expenses for October totaled \$364.05

MILAN TOWNSHIP
BARBARA COLLINS - CLERK
BUILDING DEPT. REPORT

Date: 10/31/20

INSPECTORS NAME	HOURS AT HALL	INSPECTIONS
DAVE FRIEND (BLD)	<u>12</u>	<u>3</u>
PERMITS	<u>4</u> <u>3</u>	
PLAN REVIEW	<u> </u>	
SITE PLANS (HOUSE)	<u> </u>	
SITE PLANS (POLE BARN & COMM.)	<u> </u>	
SPECIAL INSPECTIONS	<u> </u>	
ADDRESS ASSIGNED	<u> </u>	
LAND SPLIT	<u> </u>	
JEFF FELDKAMP (MECHINICAL)		<u>0</u>
DAVE TUBBS (ELECTRICAL)		<u>0</u>
WILLIE HIGGGS (PLUMBING)		<u>0</u>

COST TO TOWNSHIP

DAVE FRIEND	<u>\$364.05</u>
JEFF FELDKAMP	<u>0</u>
DAVE TUBBS	<u>0</u>
WILLIE HIGGGS	<u> </u>
TOTAL	<u>\$364.05</u>

RESPECTFULLY SUBMITTED BY: Barbara Collins - Clerk

MILAN TOWNSHIP

180 WARS
150 MSP
30 PRAMS

BUILDING INSPECTOR TIMESHEET

INSPECTOR NAME D. FRIKHO MONTH/YEAR 10-2020 PERMITS ISSUED 3

HOURS AT HALF (12) PLAN REVIEW _____ SITE PLANS (HOUSE) _____ SITE PLANS (OTHER) _____

SPECIAL INSPECTIONS _____ REGULAR INSPECTIONS 3 ADDRESS ASSIGNED _____

ADDRESS	PERMIT	DATE	RESULTS	TYPE OF INSPECTION
<u>1703 HACK</u>	<u>1728</u>	<u>10-12</u>	<u>APP.</u> NOT APP.	ROUGH <u>FINAL</u>
<u>13460 DRIV</u>	<u>1946</u>	<u>10-26</u>	<u>APP.</u> NOT APP.	ROUGH <u>FINAL</u>
<u>18105 MILC</u>	<u>1939</u>	<u>10-26</u>	<u>APP.</u> NOT APP.	ROUGH <u>FINAL</u>
_____	_____	_____	APP. NOT APP.	ROUGH FINAL
_____	_____	_____	APP. NOT APP.	ROUGH FINAL
_____	_____	_____	APP. NOT APP.	ROUGH FINAL
_____	_____	_____	APP. NOT APP.	ROUGH FINAL
_____	_____	_____	APP. NOT APP.	ROUGH FINAL
_____	_____	_____	APP. NOT APP.	ROUGH FINAL

Signature indicates you performed the above inspections.

CLERK SIGNATURE [Signature] INSPECTOR [Signature]

ALL TIMESHEETS MUST BE TURNED IN THE LAST FRIDAY OF THE MONTH.

001936 P

Milan Township

BUILDING PERMIT

THIS PERMIT MUST BE POSTED ON THE PREMISES. ANY PERSON WILLFULLY DESTROYING THIS PERMIT BEFORE COMPLETION OF BUILDING WILL BE PROSECUTED TO THE FULL EXTENT OF THE LAW.

DO NOT OCCUPY THIS BUILDING BEFORE OBTAINING CERTIFICATE OF OCCUPANCY

DATE: 8-19-2020

THIS PERMIT HAS BEEN ISSUED FOR THE ERECTION OF:

PLUMBING - ROUGH

LOCATION: 8701 N. CO. LINE FEE: 60.00

OWNER: *A HEALTH*

CONTRACTOR:

[Signature]

BUILDING INSPECTOR

PLUMBING INSPECTION APPROVAL			ELECTRICAL INSPECTION APPROVAL			MECHANICAL INSPECTION APPROVAL			BUILDING INSPECTION APPROVAL		
	Date	Inspector		Date	Inspector		Date	Inspector		Date	Inspector
Sewer	_____	_____	Temp Service	<i>[Handwritten mark]</i>	_____	Rough	_____	_____	Foundation	_____	_____
Rough	_____	_____	Rough	<i>[Handwritten mark]</i>	_____		_____	_____	Concrete Slab	_____	_____
Final	_____	_____	Final	<i>[Handwritten mark]</i>	_____	Final	_____	_____	Frame	_____	_____
									Insulation	_____	_____
									Lath or Gypsum Board	_____	_____
									Final	_____	_____

OCCUPANCY PERMIT _____ BUILDING OFFICIAL _____
Date

001937M

Milan Township

BUILDING PERMIT

THIS PERMIT MUST BE POSTED ON THE PREMISES. ANY PERSON WILLFULLY DESTROYING THIS PERMIT BEFORE COMPLETION OF BUILDING WILL BE PROSECUTED TO THE FULL EXTENT OF THE LAW.

DO NOT OCCUPY THIS BUILDING BEFORE OBTAINING CERTIFICATE OF OCCUPANCY

DATE: 8-19-2020

THIS PERMIT HAS BEEN ISSUED FOR THE ERECTION OF:

MRCN - ROUGH NEW HOME

LOCATION: 8701 N COUNTY

FEE: 60.00

OWNER: A. WEAVER

CONTRACTOR:

[Signature]

BUILDING INSPECTOR

PLUMBING INSPECTION APPROVAL			ELECTRICAL INSPECTION APPROVAL			MECHANICAL INSPECTION APPROVAL			BUILDING INSPECTION APPROVAL		
	Date	Inspector		Date	Inspector		Date	Inspector		Date	Inspector
Sewer	<u>[Signature]</u>	<u>[Signature]</u>	Temp Service	<u>[Signature]</u>	<u>[Signature]</u>	Rough	<u>[Signature]</u>	<u>[Signature]</u>	Foundation	<u>[Signature]</u>	<u>[Signature]</u>
Rough	<u>[Signature]</u>	<u>[Signature]</u>	Rough	<u>[Signature]</u>	<u>[Signature]</u>		<u>[Signature]</u>	<u>[Signature]</u>	Concrete Slab	<u>[Signature]</u>	<u>[Signature]</u>
Final	<u>[Signature]</u>	<u>[Signature]</u>	Final	<u>[Signature]</u>	<u>[Signature]</u>	Final	<u>[Signature]</u>	<u>[Signature]</u>	Frame	<u>[Signature]</u>	<u>[Signature]</u>
									Insulation	<u>[Signature]</u>	<u>[Signature]</u>
									Lath or Gypsum Board	<u>[Signature]</u>	<u>[Signature]</u>
									Final	<u>[Signature]</u>	<u>[Signature]</u>

OCCUPANCY PERMIT _____ BUILDING OFFICIAL _____
 Date _____

0019468

Milan Township

BUILDING PERMIT

THIS PERMIT MUST BE POSTED ON THE PREMISES. ANY PERSON WILLFULLY DESTROYING THIS PERMIT BEFORE COMPLETION OF BUILDING WILL BE PROSECUTED TO THE FULL EXTENT OF THE LAW.

DO NOT OCCUPY THIS BUILDING BEFORE OBTAINING CERTIFICATE OF OCCUPANCY

DATE: 10-15-20

THIS PERMIT HAS BEEN ISSUED FOR THE ERECTION OF:

*BUILD - ONR INSP,
REROOF*

1/1986

FEE: 80.00

LOCATION: 13460 DENNISON

OWNER: *PRICK*

CONTRACTOR: *RAPID*

[Signature]

BUILDING INSPECTOR

PLUMBING INSPECTION APPROVAL			ELECTRICAL INSPECTION APPROVAL			MECHANICAL INSPECTION APPROVAL			BUILDING INSPECTION APPROVAL		
	Date	Inspector		Date	Inspector		Date	Inspector		Date	Inspector
Sewer	_____	_____	Temp Service	_____	_____	Rough	_____	_____	Foundation	_____	_____
Rough	_____	_____	Rough	_____	_____		_____	_____	Concrete Slab	_____	_____
Final	_____	_____	Final	_____	_____	Final	_____	_____	Frame	_____	_____
									Insulation	_____	_____
									Lath or Gypsum Board	_____	_____
									Final	_____	_____

OCCUPANCY PERMIT _____ BUILDING OFFICIAL _____
 Date _____

BUILDING PERMIT

THIS PERMIT MUST BE POSTED ON THE PREMISES. ANY PERSON WILLFULLY DESTROYING THIS PERMIT BEFORE COMPLETION OF BUILDING WILL BE PROSECUTED TO THE FULL EXTENT OF THE LAW.

DO NOT OCCUPY THIS BUILDING BEFORE OBTAINING CERTIFICATE OF OCCUPANCY

DATE: 10-30-2020

THIS PERMIT HAS BEEN ISSUED FOR THE ERECTION OF:

MECH. ONE INSP.
AIR COND.

✓ 3391

LOCATION: 14401 S SANFORD

FEE: 80.00

OWNER: HARRIS

CONTRACTOR: INDOOR COMFORT

[Signature]

BUILDING INSPECTOR

PLUMBING INSPECTION APPROVAL			ELECTRICAL INSPECTION APPROVAL			MECHANICAL INSPECTION APPROVAL			BUILDING INSPECTION APPROVAL		
	Date	Inspector		Date	Inspector		Date	Inspector		Date	Inspector
Sewer	_____	_____	Temp Service	_____	_____	Rough	_____	_____	Foundation	_____	_____
Rough	_____	_____	Rough	_____	_____	Final	_____	_____	Concrete Slab	_____	_____
Final	_____	_____	Final	_____	_____				Frame	_____	_____
									Insulation	_____	_____
									Lath or Gypsum Board	_____	_____
									Final	_____	_____

OCCUPANCY PERMIT _____
Date

BUILDING OFFICIAL _____

**MILAN TOWNSHIP
ASSESSOR REPORT
November 12, 2020**

FIELD WORK:

Conduct aerial reviews of Commercial parcels.

OTHER WORK/INFORMATION:

Balanced with the Treasurer for winter 2020 tax bills. Signed warrant.

Residential class ratio: 45.12%.

Agricultural class ratio: 49.84%.

Industrial class ratio: Pending

Commercial class ratio: 50.73

CPI/Inflation Rate: 1.014% on the taxable values -- see attached regarding inflation rate multipliers from State Tax Commission. Last year was 1.019.

2021 Poverty/Income Guidelines: See attached STC Bulletin #17.

LOOKING AHEAD:

Board reminder: Appoint Board of Review Members for next 2 year term 1/1/2021 through 12/31/2022.

Board reminder: Adopt Resolution regarding Hardship Exemptions and Application.

Analyze county appraisal studies (when received) for Industrial class to determine starting ratio.

Prepare Personal Property statements for mailing.

Board of Review will be conducted December 15th, 2020 (Not for valuation appeals)

Process 2020 approved Land Divisions.

Respectfully submitted,
Karen Jo Lieb, Assessor



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin 16 of 2020
Inflation Rate Multiplier
October 20, 2020

TO: Assessors and Equalization Directors

FROM: State Tax Commission

RE: Inflation Rate Multiplier for use in the 2021 capped value formula and the "Headlee" Millage Reduction Fraction (MRF) formula

Note: The Calculation of the Inflation Rate Multiplier is set in statute. MCL 211.34d states:
(l) "Inflation rate" means the ratio of the general price level for the state fiscal year ending in the calendar year immediately preceding the current year divided by the general price level for the state fiscal year ending in the calendar year before the year immediately preceding the current year.
(f) "General price level" means the annual average of the 12 monthly values for the United States consumer price index for all urban consumers as defined and officially reported by the United States department of labor, bureau of labor statistics.

Based on this statutory requirement, the calculation for 2021 is as follows:

1. The 12 monthly values for October 2018 through September 2019 are averaged.
2. The 12 monthly values for October 2019 through September 2020 are averaged.
3. The ratio is calculated by dividing the average of column 2 by the average of column 1.

The specific numbers from the US Department of Labor, Bureau of Labor Statistics are as follows:

	<u>FY 2018 - 2019</u>		<u>FY 2019 - 2020</u>
Oct 2018	252.885	Oct 2019	257.346
Nov 2018	252.038	Nov 2019	257.208
Dec 2018	251.233	Dec 2019	256.974
Jan 2019	251.712	Jan 2020	257.971
Feb 2019	252.776	Feb 2020	258.678
Mar 2019	254.202	Mar 2020	258.115
Apr 2019	255.548	Apr 2020	256.389
May 2019	256.092	May 2020	256.394
Jun 2019	256.143	Jun 2020	257.797
Jul 2019	256.571	Jul 2020	259.101
Aug 2019	256.558	Aug 2020	259.918
Sep 2019	<u>256.759</u>	Sep 2020	<u>260.280</u>
Average	254.376	Average	258.014
		Ratio	1.014
		%change	1.4%



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin 17 of 2020
October 20, 2020
Procedural Changes for 2021

TO: Assessing Officers and County Equalization Directors
FROM: State Tax Commission
SUBJECT: Procedural Changes for the 2021 Assessment Year

The purpose of this Bulletin to provide information on statutory changes, procedural changes and reminders for the 2021 assessment year.

A. Inflation Rate Used in the 2021 Capped Value Formula

The inflation rate, expressed as a multiplier, to be used in the 2021 Capped Value Formula is 1.014.

The 2021 Capped Value Formula is as follows:

$$\mathbf{2021\ CAPPED\ VALUE = (2020\ Taxable\ Value - LOSSES) \times 1.014 + ADDITIONS}$$

The formula above does not include 1.05 because the inflation rate multiplier of 1.014 is lower than 1.05.

B. Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2021

MCL 211.7u, which deals with poverty exemptions, was significantly altered by PA 390 of 1994 and was further amended by PA 620 of 2002.

Local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels **shall not be set lower** by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons **shall not** be set lower than \$21,720 which is the amount shown on the following chart for a family of 3 persons. The income level for a family of 3 persons may be set higher than \$21,720. Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2021 assessments:

D. Property Classification

The State Tax Commission reminds assessors that classification is to be determined annually and is based upon the use of the property and not highest and best use of the property. The Commission is aware that some assessors are still classifying property according to highest and best use and/or are not classifying property on an annual basis. The Commission asks that all assessors take the necessary steps to ensure that all real and personal property is properly classified according to MCL 211.34c.

E. Public Act 660 of 2018, Property Assessing Reform

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 State Tax Commission will be continuously updating its website with information regarding PA 660 of 2018 including bulletins, guidance and any required forms. Information on Property Assessing Reform is available on the State Tax Commission's website at www.michigan.gov/statetaxcommission under the Property Assessing Reform link.

The Commission has also established a dedicated email for submitting questions related to Property Assessing Reform. Any questions concerning Property Assessing Reform should be directed to AssessingReformQuestions@michigan.gov.

Designated Assessor Submission and Approval Process

PA 660 provides the process for determining who the Designated Assessors will be. 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. Form 5697 *State Tax Commission Petition for Approval of County Designated Assessor*, including a copy of the interlocal agreement, **must be submitted to the State Tax Commission by December 31, 2020**. A Checklist and Interlocal Agreement Template are available on the State Tax Commission's website under the Property Assessing Reform link.

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

F. Tax Tribunal Small Claims Division Hearings

Assessors should carefully read all notices, orders and other correspondence sent by the Tax Tribunal. Assessors should pay special attention to the Notice of Hearing and ensure they are available at the date and time of the scheduled hearing. It is important to appear at the hearing and to timely file with the Tax Tribunal and serve a copy to the taxpayer of all evidence and documentation you wish to be considered at the hearing.

Assessors representing their local unit in Tax Tribunal hearings need to submit evidence to support the value of the property under appeal. If the assessor is relying on the property record card as evidence of value, the property record card must be for the year(s) being appealed. The complete property record card, including all calculations should be provided; do not submit a property record card that states "calculations too long" and then fail to include the additional calculations. Also, it is important to submit the studies prepared that support the economic condition factor and land value on the record card. Assessors should also be able to explain at the Tax Tribunal hearing how the value shown on the property record card was calculated. More information regarding the Michigan Tax Tribunal, including Tribunal Rules, forms and instructions is available at www.michigan.gov/taxtribunal.

Assessors are also reminded that any change in contact information, including a change in email address, must be submitted to the Tax Tribunal to ensure that all case notifications are received.

G. EMPP and ESA Reminders

In Late September and early October, the ESA Section begins to send out Summary of Changes letters for all taxpayers that have certified their ESA Statement and paid ESA liability in full. Recognizing that manufacturers occasionally move personal property between facilities located in different jurisdictions, a copy of this letter is sent to every local unit in which a taxpayer has reported EMPP if a change on their ESA Statement has been made to *any* parcel located in *any* local unit. This is done to assist each assessor in identifying property that may have been moved in or out of their local unit. Assessors are advised that even if their local unit is not listed on the Summary of Changes letter, it may be prudent to note whether any changes made to a parcel reported in another local unit may affect a parcel located in their local unit.

At times, taxpayers attempt to add a parcel to their ESA Statement that was not previously reported to the Department of Treasury. In these cases, the ESA Section will reach out to the assessor to ask if a Combined Document (Form 5278) was filed for the parcel and, if it was, request a copy of the Form. ESA Staff will also ask for a letter confirming that the EMPP exemption was claimed properly and that the failure to transmit the information to the Department of Treasury was not the fault of the taxpayer. These letters are not used to incriminate an assessor who made a mistake, but rather to add to Treasury files to document why a parcel was added to an ESA Statement after the statement was generated in late April.

The ESA Section has received consent judgments entered by the Michigan Tax Tribunal for stipulated agreements between EMPP claimants and the local units in which they have personal property. It is extremely important that any stipulated agreement filed with the Michigan Tax Tribunal indicates that the personal property reported on the parcel meets the definition of "eligible manufacturing personal property," identifies which eligible manufacturing personal

J. Authority of July and December Boards of Review

Assessors are reminded that the July and December Boards of Review may only act on matters described in MCL 211.53b. This includes: Qualified Errors, and appeals provided for in sections 7u (Poverty Exemption), 7cc (Principal Residence Exemption), 7ee (Qualified Agricultural Exemption), 7jj (Qualified Forest Exemption), and 9o (Small Business Taxpayer Exemption). Assessors should carefully review the Board of Review FAQ and Bulletins 5 of 2017 and 6 of 2018 to ensure their Boards of Review are acting within their statutory authorities. Assessors should not be requesting that the July or December Boards of Review take action outside of the limited authority provided in MCL 211.53b.

MICHAEL WOOLFORD
MMAO (4)
DIRECTOR



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Email : michael_woolford@monroemi.org

MONROE COUNTY EQUALIZATION DEPARTMENT

51 South Macomb Street • Monroe, Michigan 48161-2168

September 24, 2020

Mr. J. Henry Lievens, Chairman
Monroe County Board of Commissioners
125 East Second Street
Monroe, MI 48161

Re: Designated Assessor Inter-local Agreement P.A. 660 of 2018

Dear Honorable Chairman and Members:

P.A. 660 of 2018 requires each county to notify the State Tax Commission, no later than December 31, 2020, of the individual that will serve as the county's Designated Assessor. The county must provide the State Tax Commission with an inter-local agreement executed by the County Board of Commissioners, a majority of the assessing districts within that county, and the proposed Designated Assessor for that county.

The process of finding an individual qualified to take on the role of Designated Assessor and developing an inter-local agreement has involved quite a bit of time and effort. The assessing district's assessors have been consulted in the search to find a qualified individual to become the Designated Assessor and have been provided with Michigan Department of Treasury documents relating to P.A. 660 of 2018. The inter-local agreement has been developed to include all the necessary provisions required by the State Tax Commission.

As you recall, during the September 1, 2020 Board meeting, an overview of the provision of P.A. 660 was provided and we followed that presentation with a packet of several supplemental information documents. At that meeting, we noted a follow up matter on your agenda would be formal consideration of the inter-local agreement following review and any revisions by County legal Counsel. That review is now complete and the matter is before you for consideration. If you approve the inter-local agreement, it will then be forward on to the local assessing districts to obtain approval of a majority of the districts. The State Tax Commission will then determine if the individual named as the Designated Assessor is capable of ensuring that the assessing districts within the county will achieve and maintain substantial compliance.

The inter-local agreement naming myself as the Designated Assessor enclosed. The document as well as my curriculum vitae is ready for your review and consideration. The same is submitted with a recommendation to approve.

Respectfully submitted,

Michael Woolford, MMAO (4)
Equalization Director
Monroe County

**INTERLOCAL AGREEMENT FOR
COUNTY DESIGNATED ASSESSOR**

MONROE COUNTY, MICHIGAN

This Interlocal Agreement, by and between the COUNTY OF MONROE, a political subdivision of the State of Michigan (hereinafter referred to as the “County”), and ASH, BEDFORD, BERLIN, DUNDEE, ERIE, EXETER, FRENCHTOWN, IDA, LASALLE, LONDON, MILAN, MONROE, RAISINVILLE, SUMMERFIELD, and WHITEFORD TOWNSHIPS, and the CITIES of LUNA PIER, MONROE, and PETERSBURG, each a political subdivision of the State of Michigan (each hereinafter referred to individually as an “Assessing District,” and collectively referred to as the “Assessing Districts”), is entered into pursuant to the Urban Cooperation Act of 1967, Public Act 7 of 1967 (Ex. Sess.), as amended, MCL 124.501 *et seq.*, and the General Property Tax Act, Public Act 206 of 1893, as amended by Public Act 660 of 2018, MCL 211.10g, for the purpose of designating an individual to serve as the Monroe County, Michigan Designated Assessor.

RECITALS:

WHEREAS, pursuant to MCL 211.10g(4), every Michigan county shall have a Designated Assessor on file with the Michigan State Tax Commission as of December 31, 2020; and

WHEREAS, the County Designated Assessor is designated by an Interlocal Agreement executed between the County Board of Commissioners and a majority of the Assessing Districts in the County; and

WHEREAS, the individual designated as the County’s Designated Assessor must be approved by the Michigan State Tax Commission.

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

1. Name of the County and proposed Designated Assessor:

This Interlocal Agreement involves the County of Monroe, Michigan and all of its local governmental Assessing Districts. The Monroe County Board of Commissioners, as the administrative and legislative body of the County by state Constitution and statute, agrees to provide Designated Assessing Services for Monroe County. The Monroe County Board of Commissioners appoints Michael Woolford to serve as the Designated Assessor for Monroe County, in his capacity as the Equalization Director of the Monroe County Equalization Department.

2. Identification of all the Assessing Districts within the County:

Ash Township, Bedford Township, Berlin Township, Dundee Township, Erie Township, Exeter

5. Term of Designation. If approved by the State Tax Commission, the County Designated Assessor shall serve for a minimum of five (5) years from the date of the approved designation. The designation shall not be revoked, and no new designation shall be made earlier than five (5) years following the date of the approved designation, except as otherwise provided in Sec. 6.

Once an Assessing District is under contract with the Designated Assessor, the Designated Assessor will remain in place for a minimum of five 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 years.

6. 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.

7. 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 1 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.

8. 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

County's Designated Assessor, the Monroe County Board of Commissioners agrees to provide a property assessment administration program for the Assessing Districts. The program will be administered by the herein 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 local unit. Monroe County agrees to perform the following services through its employees and provide the materials set forth herein:

a. Scope of service –

To correct all deficiencies found in the State Tax Commission audit. To classify and appraise accurately, according to the constitution and laws of the State of Michigan, each parcel of real property, which lies within the corporate boundaries of the Assessing District. To process accurately all assessable personal property that is in the Assessing District. To use the methods prescribed by the Michigan State Tax Commission, in the Audit of Minimum Assessing Requirements (AMAR). Approximately twenty percent (20%) of the parcels in the Assessing District will be inspected and reappraised each year, so that each parcel in the Assessing District is inspected and reappraised approximately once every five (5) years. The Designated Assessor will provide an assessment roll as required. The final factor will be determined by the action of the Assessing District's Board of Review, the Monroe County Equalization Department and the process of state equalization, as determined by the State Tax Commission.

b. Qualified staff –

All Monroe County employees engaged in the performance of this Agreement shall be professional in manner and appearance and be trained and qualified in property appraisal techniques. The assessment roll will be certified by the Designated Assessor.

c. 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.

d. Maps and records -

The Assessing District shall provide current land use maps, zoning maps, street/centerline maps, plats, topographical maps, sewer and water maps, and shall make available any records or data, which may be of use in making the appraisal, without cost to Monroe County. Monroe County has implemented a GIS system in which mapping data are maintained.

k. Appeals –

The Designated Assessor, or representative, shall represent the Assessing District in all property assessment appeals and in proceedings before the Michigan Tax Tribunal concerning properties under this Agreement. The Assessing District shall designate and provide qualified and competent legal services for such appeals or proceedings; however, costs or expenses, which may be incurred by Monroe County in employing legal counsel, additional counsel, expert appraisers, or performing extraordinary specific appraisal work in connection with such appeals, proceedings, or other functions, shall be paid by the Assessing District provided that the Designated Assessor, seeks and obtains approval from the Assessing District prior to incurring such costs or expenses. Additionally, should this Agreement be terminated, the County, or designated non-attorney representative, shall represent the Assessing District in all property assessment appeals and in proceedings filed during the existence of this Agreement. The fee shall be \$80.00 per hour for preparation, appearance, and travel after termination of the Agreement.

l. Computerized appraisals and information technology –

Monroe County will provide staff, equipment and software to maintain electronic property records using a computer-assisted mass-appraisal system. Assessment administration, including digital photography and sketching, as well as general business application software, shall be prescribed by the County and will be compatible with applications currently in use by the Assessing District. Data patches and solutions shall be reached using collaborative, shared resources to achieve greatest possible compatibility. All property information shall adhere to the requirements and specifications of Monroe County. The records will be utilized for annual valuation updates. The County will ensure that the assessment records reflect the property's true cash value, assessed valuation, and taxable valuation to be utilized for any property tax calculations in conformance with all requirements of the General Property Tax law, MCL 211.1 et seq.

m. Geographical information systems –

The Designated Assessor and the Assessing District shall utilize Monroe County's geographical information system in implementing this Agreement.

n. Responsibilities of the Designated Assessor while not acting as an assessor of record of an Assessing District under this contract-

The Designated Assessor shall have no responsibilities during the period in which they are not acting as the Designated Assessor for an assessing district within the county.

o. Requirement to remain certified and in good standing –

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

COUNTY OF MONROE

J. Henry Lievens, Chairperson
County Board of Commissioners

Date

ASH TOWNSHIP

Supervisor

Date

BEDFORD TOWNSHIP

Supervisor

Date

BERLIN TOWNSHIP

Supervisor

Date

DUNDEE TOWNSHIP

Supervisor

Date

ERIE TOWNSHIP

Supervisor

Date

SUMMERFIELD TOWNSHIP

Supervisor

Date

WHITEFORD TOWNSHIP

Supervisor

Date

CITY OF LUNA PIER

Mayor

Date

CITY OF MONROE

Mayor

Date

CITY OF PETERSBURG

Mayor

Date

DESIGNATED COUNTY ASSESSOR

Assessor

Date