"Menominee – Where the best of Michigan Begins"

MENOMINEE COUNTY BOARD OF COMMISSIONERS

Menominee County Courthouse
839 10th Avenue
Menominee, MI 49858

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The Menominee County GIS Ad Hoc Committee
will meet on Monday, February 23, 2015 @ 10:00 a.m. CST
at the Stephenson Annex Building, Stephenson, Michigan

AGENDA

~A Quorum of the Menominee County Board of Commissioners may be present~

A. Call to Order
B. Roll Call
C. Approval of Agenda
D. Public Comment
E. Business
   a. GIS presentation by Coleman Engineering ~ Gary Hoaglund
   b. Discuss AMAR Review Sheet
   c. Discuss Menominee County GIS project
F. Any Other Items Members Wish to Present
G. Correspondence
H. Public Comment
I. Adjournment

Charlie Meintz – Chairperson *Larry Schei – Vice Chairperson* *Raymond Williams* *James Furlong*
William Cech *Bernie Lang* *Gerald Piche* *Jan Hafeman* *John Nelson*

Menominee County Is An EEO/AA Employer

TDD (Michigan Relay Center) 1-800-649-3777

Michigan State Tax Commission
Audit of Minimum Assessing Requirements
AMAR Review Sheet

The State Tax Commission, per MCL 211.10f, has jurisdiction to determine substantial compliance with the requirements of the General Property Tax Act. The AMAR review reflects the minimum assessing requirements of a local unit of government based on statute and STC Rules, Policy, Bulletins and Publications. Local units of government that do not meet one or more of the minimum requirements must submit a corrective action plan detailing how and when the deficiencies will be resolved.

Failure to submit an acceptable corrective action plan, or failure to resolve the deficiencies as outlined within the corrective action plan that is approved by the State Tax Commission, will result in a determination of substantial non-compliance and may result in the State Tax Commission assuming jurisdiction of the assessment roll of the local unit of government. Failure to meet one or more of the minimum AMAR requirements does not automatically result in State Tax Commission assumption of jurisdiction of the assessment roll.

Local Unit Background Information:

Year of Audit: _____
Name of Local Unit: _____
Name of County: _____
Name of Assessor: _____
Assessor Certification Level: _____ Assessor Certification Number: _____
Name of Supervisor, City Manager or Mayor: _____ Title: _____
Mailing Address for Supervisor, City Manager or Mayor: _____

What is the required certification level for this local unit? _____

What date did the assessor certify the assessment roll? _____

Does the local unit have a policy regarding public inspection of records? YES: _____ NO: _____

Did the March, July and December Boards of Review prepare minutes and file them with the local unit clerk in accordance with MCL 211.33 and State Tax Commission Board of Review Publications? YES: _____ NO: _____

If the Board of Review made any taxable valuation changes to parcels, was Form L-4035a, Taxable Value Calculations Worksheet, properly completed and made part of the Board of Review Record? YES: _____ NO: _____

Were forms L-4021, L-4022 and L-4025 timely delivered to County Equalization per MCL 211.34d and Rule 209.26(6b)? YES: _____ NO: _____

Assessment Roll Analysis:

1. Does the local unit have properly calculated and appropriately documented Economic Condition Factors that meet State Tax Commission requirements per MCL 211.10e and STC ECF Publications?

   Requirement Met: YES: _____ NO: _____

2. Does the local unit have accurate Land Value Maps that meet the State Tax Commission requirements per MCL 211.10e and State Tax Commission Land Value Map Publications?

   Requirement Met: YES: _____ NO: _____

3. Does the local unit have Land Value Determinations that are appropriately documented, properly calculated and meet State Tax Commission requirements per MCL 211.10e and State Tax Commission Land Value Determination Publications?

   Requirement Met: YES: _____ NO: _____

4. Does the true cash value on the local unit record cards agree with the true cash value indicated on the assessment roll with less than 1% overrides and less than 1% flat land values – excluding DNR PILT Property (STC Policy)?

   Requirement Met: YES: _____ NO: _____

5. Do the local unit appraisal record cards meet a 90% or greater accuracy rating? (Based upon a review of 1% of the improved properties in a local unit with a minimum of 10 parcels and a maximum of 500 parcels)?

   Requirement Met: YES: _____ NO: _____

6. Based upon a review of a sample of properties, do the current year's assessments of the local unit include new construction from the prior year?

   Requirement Met: YES: _____ NO: _____

7. Is the local unit in compliance with the requirement of uncapping the taxable value of property in the year following a transfer of ownership per MCL 211.27a within a less than 5% error rate?

   Requirement Met: YES: _____ NO: _____

8. Based on a sampling of known "sale" properties, is the local unit assessing all properties uniformly at 50% of true cash value as outlined within STC Bulletin 19 of 1997?

   Requirement Met: YES: _____ NO: _____

Comments:

I hereby declare that the foregoing information submitted is a complete and true statement.

_____
Signature

_____
Date

☐ By checking this box, I agree and confirm that the signature I have typed above is the electronic representation of my original, handwritten signature when used on this document and creates a legally-binding contract. I further understand that signing this document using my electronic signature will have the same legally-binding effect as signing my signature using pen and paper.