



Agenda

Missaukee County Board of Commissioners

Special Board Meeting

Missaukee County Commission Room

105 S. Canal St. Lake City, MI 49651

September 29, 2020 @ 4:00 PM

Providing high-quality and cost-efficient essential services that support local goals and needs for the health, safety, and economic prosperity of a culturally diverse community

- 4:00PM Meeting Called to Order
- *Public Comment
- 4:05PM FY20 Final Budget Amendment
Designated Assessor Interlocal Agreement
- *Public Comment

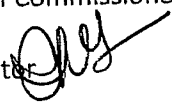
****Public Comment Rules authorized by the Missaukee County Board of Commissioners:** Each person recognized by the Chairman shall state their name for the record and will have a limit of 3 minutes to state an opinion. All opinions will be duly noted by the board & if requiring an answer will be addressed by the chairman first or his designee or in writing. The audience is asked not to interrupt at anytime during public comment

Missaukee County Administration Department
 FY20 Proposed Budget Amendment
 Final Amendment
 September 29, 2020

	Current	Amended	Difference	Reason for Change
GENERAL FUND - REVENUES				
COUNTY TREASURER				
101-253-528.00 CARES Act Grants	\$ 124,090.00	\$ 144,090.00	\$ 20,000.00	Additional grant funding
Total	\$ 124,090.00	\$ 144,090.00	\$ 20,000.00	
GENERAL FUND - EXPENDITURES				
MISCELLANEOUS				
101-894-957.00 Contingencies	\$ -	\$ 20,000.00	\$ 20,000.00	Final FY20 expenses
Total	\$ -	\$ 20,000.00	\$ 20,000.00	
SPECIAL FUNDS:				
210-EMERGENCY SERVICES FUND				
Revenue				
210-000-528.00 Other Federal Grants	\$ 12,500.00	\$ 87,107.00	\$ 74,607.00	Adjust to actual
210-000-699.01 Approp Fund Balance	\$ 170,000.00	\$ 105,393.00	\$ (64,607.00)	Adjust to actual
Total	\$ 182,500.00	\$ 192,500.00	\$ 10,000.00	
Expenditures				
210-000-702.00 Salaries and Wages	\$ 460,303.00	\$ 470,303.00	\$ 10,000.00	Adjust to actual
Total	\$ 460,303.00	\$ 470,303.00	\$ 10,000.00	
263-CONCEALED PISTOL LICENSING FUND				
Revenue				
263-000-699.01 Approp Fund Balance	\$ 1,000.00	\$ 1,500.00	\$ 500.00	Increase to cover expenses
Total	\$ 1,000.00	\$ 1,500.00	\$ 500.00	
Expenditures				
263-000-727.00 Stationary & Supplies	\$ 500.00	\$ 1,000.00	\$ 500.00	Additional expenses
Total	\$ 500.00	\$ 1,000.00	\$ 500.00	
595-SHERIFF INMATE COMMISSARY FUND				
Revenue				
595-000-643.00 Sale of goods	\$ 26,400.00	\$ 27,700.00	\$ 1,300.00	Adjust to trend
Total	\$ 26,400.00	\$ 27,700.00	\$ 1,300.00	
Expenditures				
595-000-771.00 Cost of goods sold	\$ 22,200.00	\$ 23,500.00	\$ 1,300.00	Adjust to trend
Total	\$ 22,200.00	\$ 23,500.00	\$ 1,300.00	



September 29 , 2020

To: Missaukee County Board of Commissioners
From: Precia Garland, Administrator 
RE: Designated Assessor Interlocal Agreement

Introduction

Public Act 660 was approved in 2018 and amended the General Property Tax Act to provide a statutory framework to ensure proper assessing. The Act defines the requirements for substantial compliance with the GPTA, provides timelines for audits and follow-up audits and details a process for bringing the local unit into compliance if it remains non-compliant after a follow-up review. The designated assessor is an integral part of the process.

In the event an assessing unit is found to be out of compliance with the GPTA after state audit, and after a follow-up review is found to still be short of substantial compliance, the assessing district has three options:

1. Hire a new assessor
2. Allow the State Tax Commission to assume jurisdiction over the assessment roll
3. Move directly to the designated assessor.

Missaukee County has selected Equalization Director James VanHaitsma to act as designated assessor and a majority of the assessing districts have concurred. The next step is to now develop an Interlocal Agreement for Designated Assessor services. Utilizing the template agreement provided by the State Tax Commission, and also requesting assistance from the county's legal counsel, an agreement has been prepared that identifies James VanHaitsma as the designated assessor, defines the duties of this position, and how compensation will be determined, should an assessing district elect to utilize the designated assessor. The agreement leaves compensation to be determined based on how assessing services will be provided by the county, which in all likelihood will either be contracted with an outside vendor, or require the hired of additional county employee(s). It is nearly impossible to know the future circumstances surrounding the need for designated assessor services and the best way to deliver them, until an actual instance arises.

Requested action

It is requested that the MCBOC closely review the following, draft Interlocal Agreement regarding Designated Assessor services and offer amendments as necessary to produce a final draft approved by the board for circulation to all assessing districts throughout the county. It is requested the county administrator be given authority to negotiate minor changes to the agreement but bring any major proposed changes back to the board for consideration. The county's goal is to reach agreement with a majority of the assessing districts and the designated assessor regarding the Interlocal Agreement by December 31, 2020 to officially comply with the process of selecting a designated assessor.

**Interlocal Agreement for Missaukee County to Approve the Designated
Assessor for the period January 1, 2021 through December 31, 2025**

Public Act 660 of 2018 requires a county to have a Designated Assessor on file with the State Tax Commission as of December 31, 2020. Accordingly, the following interlocal agreement (hereinafter "AGREEMENT") has been executed by the Board of Commissioners for Missaukee County, a majority of the assessing districts in Missaukee County, and the individual put forth as the proposed Designated Assessor. Missaukee County and the Assessing Districts are collectively referred to throughout this AGREEMENT as the "Parties."

RECITALS

WHEREAS, The Assessing Districts are Municipal Corporations located within the County of Missaukee, 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*, and the Intergovernmental Transfer of Functions and Responsibilities Act, give 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 and a majority of the assessing districts in the County..

WHEREAS, P.A. 660 of 2018 mandates that the Designated Assessor shall be an advanced assessing officer or a master assessing officer.

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

BACKGROUND INFORMATION

Missaukee County proposes that James VanHaitsma, MAAO (R-9248) serve as the Designated Assessor for the following assessing districts within Missaukee County: Township of Aetna, Township of Bloomfield, Township of Butterfield, Township of Caldwell, Township of Clam Union, Township of Enterprise, Township of Forest, Township of Holland, Township of Lake, City of Lake City, City of McBain, Township of Norwich, Township of Pioneer, Township of Reeder, Township of Richland, Township of Riverside, and the Township of West Branch. Included as an appendix to this AGREEMENT are the Missaukee County SEV totals by class, including special act values, those properties deemed unique or complex by a local assessing district, and a listing of the total number of parcels, by classification, including special act rolls, within each assessing district.

Once the designated assessor process is invoked, the Parties agree that the Designated Assessor will perform the duties associated with being the assessor of record for an assessing district at the Designated Assessor's office or other mutually agreeable location. The Parties further agree that specific hours will be negotiated as part of the contract to be executed in the event an assessing district is subject to the designated assessor process.

QUALIFICATIONS OF DESIGNATED ASSESSOR

Included as an appendix to this AGREEMENT, the Missaukee County Board of Commissioners has received and reviewed the following documents provided by the Designated Assessor:

1. Resume, curriculum vitae, or other documents providing the Designated Assessor's current employment status as well as additional and specific details regarding the Designated Assessor's current assessing or equalization responsibilities and local unit assessing experience as it relates to being approved as the Designated Assessor for Missaukee County.
2. Disclosure of any conflicts of interest involving the proposed Designated Assessor, the County, or any assessing district, if applicable.

It is understood that the individual identified as the Designated Assessor in this AGREEMENT will, during the length of this AGREEMENT, maintain his assessor certification in good standing with the State Tax Commission and when required to serve as the Designated Assessor for an assessing district in Missaukee County 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* approved by the State Tax Commission August 21, 2018.

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 Rolls*.

DUTIES AND RESPONSIBILITIES OF DESIGNATED ASSESSOR

The Designated Assessor, while serving as the assessor of record for an assessing district within Missaukee County, shall satisfy all requirements contained in the State Tax Commission's *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.

Within 45 days of being appointed as the Designated Assessor for the assessing district, the Designated Assessor shall prepare and transmit to the assessing district's supervisor, manager, or chief executive a detailed proposal, including a schedule for delivery of documents, to correct deficiencies identified by the State Tax Commission's audit.

The Parties further agree that the Designated Assessor, while serving as the assessor of record for an assessing district within Missaukee County, shall:

1. Attend all March, July and December Board of Review meetings.

2. Represent the assessing district in the Small Claims Division of the Michigan Tax Tribunal only with respect to disputes involving valuation of residential properties. The Designated Assessor and assessing district may consult and agree upon representation, at the assessing district's expense, for disputes regarding exemption, uncapping, commercial properties, or any dispute in the full Tribunal, to be incorporated into a written memorandum of understanding with respect to the defense of such matters.
3. Prepare reports for review by the supervisor, manager, chief executive, board, or council as required to satisfy the State Tax Commission.

For an assessing district employing assessing staff other than the assessor of record, assessing staff will conduct their duties as under the direction and supervision of the Designated Assessor, subject to the following limitations: Any such staff shall remain solely the employee or contractor of the assessing district, and the assessing district shall be solely responsible for all compensation and fringe benefits in accordance with policy or contract.

It is understood that the Designated Assessor will also serve as County Equalization Director, with the responsibilities of that office. To the extent necessary, the Designated Assessor may utilize the services of other employees of the equalization department or County contractors with respect to the services provided under this AGREEMENT, to be performed under the supervision of the Designated Assessor.

DUTIES AND RESPONSIBILITIES OF MISSAUKEE COUNTY AND ASSESSING DISTRICTS WITHIN THE COUNTY

The Parties to this AGREEMENT understand and agree that the assessing districts identified in this AGREEMENT required to utilize the services of the Designated Assessor will, during and throughout the term of this AGREEMENT, do the following:

1. Provide the Designated Assessor with reasonable access to records, documents, databases and information in order to allow the Designated Assessor to serve as the assessor of record for the assessing district and satisfy all requirements *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.
2. Furnish the Designated Assessor with any applicable policies and procedures that the Designated Assessor may be subject to during the period of time the Designated Assessor serves as the assessing district's assessor of record.
3. Provide any technology, equipment, and workspace necessary for the Designated Assessor to carry out their requirements under this AGREEMENT.

DESIGNATED ASSESSOR COMPENSATION

Missaukee County, as employer of the Designated Assessor, shall charge an assessing district that contracts with the Designated Assessor, and that assessing district shall pay the reasonable costs incurred by the County for the Designated Assessor to serve as the assessing district's assessor of record, overseeing and administering the annual assessment, preparing and defending the assessment roll, Tax Tribunal representation to the extent provided for in this AGREEMENT, attendance at board of review and other services required (not including land division approval). Payment shall include, but not be limited to, compensation or a pro-rata share of compensation paid by the County to the Designated Assessor or other County employee or contractor assisting the Designated Assessor, including a proportionate share of fringe benefits and employment taxes, training and continuing education, overhead for operating the assessing office, supplies, equipment, travel, outside appraisals or other reports needed to value unique, complex, or high value properties, legal fees for advice on exemption, uncapping, or similar issues not related directly to valuation, other direct and indirect expenses attributable to the services provided, and a payment schedule, all to be specified in a written agreement between the Designated Assessor (or employer) and the assessing district. The contract shall contain a provision permitting its termination in accordance with MCL 211.10g(3)(h), and a provision by which the assessing district agrees to indemnify and hold harmless the Designated Assessor, the County, and their officers, agents, employees or contractors, for any liability or expense arising under the AGREEMENT, to the fullest extent permitted by law.

An assessing district that has received or anticipates receiving a notice of non-compliance may request from the County a proposed written agreement pursuant to which the Designated Assessor would provide the services required by this AGREEMENT, Act 660, and law to the assessing district. The proposed agreement will include terms of compensation, conditions of providing services, and all other aspects of the services to be provided. The terms of the proposed contract shall be binding on the County and capable of acceptance by the assessing district for a period of 45 days, to allow the assessing district time to evaluate options for bringing its assessment program into compliance with the law and State Tax Commission requirements.

With respect to any Tax Tribunal proceedings other than residential valuation disputes in the Small Claims Division, if a matter is to be handled by or under the supervision of the Designated Assessor, the parties shall enter into a separate memorandum of understanding with respect to compensation, including additional compensation to the Designated Assessor for services in preparation for and as a witness, employment of legal counsel, expenses for outside appraisal, and other outside expert assistance needed to properly defend the case.

This AGREEMENT shall become effective upon the execution hereof by the County and a majority of the assessing districts within the County, and approval of the State Tax Commission.

Except as provided in Act 660, the designation of the designated assessor shall not be revoked, and no new designation shall be made earlier than five (5) years after the designation is approved by the State Tax Commission. It may be revoked thereafter by any party upon one year's written notice to the other parties.

This AGREEMENT may be signed by the parties in counterpart, with the same effect as if the parties had signed one instrument.

Missaukee County

BOARD OF COMMISSIONERS OF THE
COUNTY OF MISSAUKEE

Dated: _____, 2020

By: _____

Its: Chair of the Board of Commissioners

Dated: _____, 2020

By: _____

Its: County Clerk

Designated Assessor

DESIGNATED ASSESSOR

Dated: _____, 2020

James VanHaitsma

Assessing Districts

TOWNSHIP OF AETNA

Dated: _____, 2020

By: _____

Its: Supervisor

TOWNSHIP OF BLOOMFIELD

Dated: _____, 2020

By: _____

Its: Supervisor

TOWNSHIP OF BUTTERFIELD

Dated: _____, 2020

By: _____

Its: Supervisor

TOWNSHIP OF CALDWELL

Dated: _____, 2020

By: _____

Its: Supervisor

TOWNSHIP OF CLAM UNION

Dated: _____, 2020

By: _____

Its: Supervisor

TOWNSHIP OF ENTERPRISE

Dated: _____, 2020

By: _____

Its: Supervisor

TOWNSHIP OF FOREST

Dated: _____, 2020

By: _____

Its: Supervisor

TOWNSHIP OF HOLLAND

Dated: _____, 2020

By: _____

Its: Supervisor

TOWNSHIP OF LAKE

Dated: _____, 2020

By: _____

Its: Supervisor

CITY OF LAKE CITY

Dated: _____, 2020

By: _____

Its: Mayor

CITY OF MCBAIN

Dated: _____, 2020

By: _____

Its: Mayor

TOWNSHIP OF NORWICH

Dated: _____, 2020

By: _____

Its: Supervisor

TOWNSHIP OF PIONEER

Dated: _____, 2020

By: _____

Its: Supervisor

TOWNSHIP OF REEDER

Dated: _____, 2020

By: _____

Its: Supervisor

TOWNSHIP OF RICHLAND

Dated: _____, 2020

By: _____

Its: Supervisor

TOWNSHIP OF RIVERSIDE

Dated: _____, 2020

By: _____

Its: Supervisor

TOWNSHIP OF WEST BRANCH

Dated: _____, 2020

By: _____

Its: Supervisor

2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of P.A. 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

COUNTY Missaukee CITY OR TOWNSHIP MISSAUKEE COUNTY

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+/-) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)	
100 Agricultural	1,775	198,582,700	1,367,722	1,735,822	3,598,400	202,549,200		
200 Commercial	415	46,468,700	1,066,500	2,492,300	1,733,000	49,627,500		
300 Industrial	66	9,429,100	0	395,600	276,600	10,101,300		
400 Residential	12,683	571,839,900	5,953,148	22,293,767	10,387,581	598,568,100		
500 Timber - Cutover	0	0	0	0	0	0		
600 Developmental	0	0	0	0	0	0		
800 TOTAL REAL	14,939	826,320,400	8,387,370	26,917,489	15,995,581	860,846,100		
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+/-) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)	
150 Agricultural	0	0	0	0	0	0		
250 Commercial	486	3,925,900	689,500	0	1,368,644	4,605,044		
350 Industrial	30	21,177,300	2,157,000	0	328,600	19,348,900		
450 Residential	0	0	0	0	0	0		
550 Utility	85	45,659,900	1,071,700	0	5,395,500	49,983,700		
850 TOTAL PERSONAL	601	70,763,100	3,918,200	0	7,092,744	73,937,644		
TOTAL REAL & PERSONAL	15,540	897,083,500	12,305,570	26,917,489	23,088,325	934,783,744		
No. of Exempt Parcels:	844	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7c:					0	
CERTIFICATION								
Assessor Printed Name JAMES VANHAITSMA					Certificate Number 9248			
Assessor Officer Signature					Date 09/15/2020			

The completed form must be signed by the local unit assessor who is the assessor of record with the State Tax Commission.

The form may be submitted in one of the following manners:

- 1) Mail the ORIGINAL completed form, with the ORIGINAL assessor of record signature to the State Tax Commission, PO Box 30471, Lansing, MI 48909
- 2) Email the completed form with the assessor of record signature to Equalization@michigan.gov

The assessor must submit the first copy of the completed form to the County Equalization Department. The form is to be re-viewed and approved by County Equalization.

If there are errors found by County Equalization, the errors are to be corrected and a revised copy is to be immediately submitted to the State Tax Commission.

The assessor of record must retain a copy of the completed form.

If after submitting the completed form to the State Tax Commission and County Equalization, the assessor of record discovers there are errors within the form, the assessor of record shall correct the form and submit the revised copy to the County Equalization Department. The revised form must be identifying as a revised copy. Once the revised copy is reviewed and approved by County Equalization, the revised copy must be immediately submitted to the State Tax Commission.

James W. VanHaitsma

6595 S. Turnerville Rd.
McBain, MI 49657
Cell: 231-878-0837
Email: xtrident60@gmail.com

Profile

I am a friendly, loyal and dedicated individual who has an ambition to succeed in any given environment. I have seven years' experience working in the Equalization department for Missaukee County. I love to learn and am always up to a challenge. I work well with others and on my own. I am seeking a position where I can develop and excel while giving my best to my employer.

Education

State Tax Commission Michigan Certified Assessing Officer Program (2011 – 2016)
Certified MAAO (Michigan Certified Assessing Officer)

Michigan Technical Education Center Traverse City, MI Computer Information Technology (2010)
A+ Certified

Northwestern Michigan College Traverse City, MI Computer Information Technology (2004 - 2007)
Associate in Applied Science

McBain Public High School McBain, MI Diploma (2000 - 2004)
GPA:3.3 Graduated with Honors

Work Experience

Missaukee County Courthouse, Equalization Dept, Director (June . 2018 – Present)
Supervisor – Precia Garland/Board of Commissioners (231) 839-4967 ext. 242
*Director for the county. Submit state mandated reports annually. Conduct sales studies, oversee appraisal studies, and analyze sales in order to complete county equalization.

Missaukee County Courthouse, Equalization Dept, Appraiser (August . 2010 – June . 2018)
Supervisor – Dale Mosher (231) 839-4967 ext. 211
*Assessor for the county. Conduct appraisal studies, and analyze sales in order to complete county equalization.

Chemical Bank, Teller (June . 2007 – August . 2010)
Supervisor – Susan Schwager (231) 839-4328
*Verify deposits, cash checks. ATM balancing, mail deposits/distribution. Greet customers; sell products to customers and relationship building. Customer statement reconciliation.

Bohning Company, LTD., Paint & Adhesives, Packaging, Shipping, Factory (June . 2004 – December . 2007)
Supervisor – Larry Griffith (231) 229-4247
*Paint and adhesive production. Packaging & shipping department duties. Factory work; packaged plastic & rubber moldings. Quality inspection. Fork tractor operator. Lawn care and various other jobs.

K-Mart, Stocker, Straightener (June . 2002 - April . 2003)
Cadillac, MI Branch – Went out of business
*Stocking and straightening shelves. Carry out, cart retrieval & clean up.

Additional Skills

Skills:

» I have skills in Microsoft Word, Excel, and PowerPoint. I am skilled in the use of BS&A software and Apex drawing software. I am skilled in reading tax legal descriptions. I am familiar with the Equalization process and everything involved. I also have extensive computer skills and I am Comptia A+ certified.