

## Memorandum

**To:** Livingston County Board of Commissioners

From: Sue Bostwick

Date: 10/28/2020

Re: Designated Assessor

P. A. 660 is legislation to standardize some of the assessing practices and to have an avenue to help the local units correct any deficiencies that have come up. It will use the current standard for auditing each unit, this is known as the AMAR (Audit of Minimum Assessing Requirements). Should the local unit fail any part of the audit they become non-compliant. They will submit a corrective action plan to the State Tax Commission, they will be given one year to correct the deficiencies. If they don't correct the deficiency they become substantially non-compliant. The local unit will have three choices, they can hire a new assessor (they must be a MAAO 3, or MMAO 4), have the STC take jurisdiction of the roll, or use the designated assessor who is under an intergovernmental agreement with the County and a majority of the local units to correct the deficiencies.

The person I recommend for the position of Designated Assessor for Livingston County is Edward VanDerVries. Ed is a MMAO (4). Currently he is the Equalization Director of Oceana County, he also is the assessor of record for several units. He is AMAR compliant and is always willing to help anyone who asks. He is also an instructor for the STC. The costs of services to the local unit are similar to the cost of other counties, with the exception Ed is not charging a retainer fee to either the County or the Local Units. This is a five year contract that will remain in place until a local unit needs help getting compliant under the terms of this legislation. This is not for routine assessing.

Should you have any questions please let me know.