Michigan Association Of Equalization Directors

Bylaws Committee Profiles Forms Codification

Compiled by Standards Committee

As Amended:

### July 26, 2023

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**Michigan Association of Equalization Directors**

June 2nd, 2023

General Members:

The Standards Committee has completed a review of the MAED Bylaws and committee profiles. The committee corresponded to review the bylaws and procedures and to incorporate revisions requested from the MAED Executive Board.

Changes presented to the executive board for their review at the June 2, 2023 meeting in Clare,

Michigan are subject to adoption at the MAED annual meeting on July 26, 2023 in Muskegon, Michigan.

Respectfully submitted,

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MAED Standards Committee

Brian Busscher, Chair

## Michigan Association of Equalization Directors

##### Organizational Structure

Executive Board Conference Committee

Salary and Budget Survey Committee Standards Committee Legislative Committee Nominating Committee Scholarship Committee

Audit Committee Resolution Committee Education Committee MAA Representative MAC Representative STC Representative IAAO Representative

**Michigan Association of Equalization Directors**

##### Association Bylaws

##### Article I: Organization

###### Section I Name

The name of this organization shall be the Michigan Association of Equalization Directors (MAED)

###### Section II Purpose

The purpose of this Association shall be the improvement of assessment and equalization administration. This purpose shall be advanced by:

1. The collection, analysis and dissemination of information relative to assessment administration
2. The holdings of meetings
3. The publication of such bulletins and reports on subjects relative to assessment administration as may be compiled from time to time
4. Encouraging legislation conducive to the improvement of assessment administration and the betterment of state and local government
5. Rendering of such special and general services as may be deemed advisable
6. Fostering of education and a greater civic consciousness among the citizens of Michigan.

##### Article II: Membership

###### Section I Classes

There shall be two classes of membership – regular and subscribing.

**Regular members** shall be the director or head of a bureau or department of Equalization, who has duties directly concerned with equalization and assessment administration in the State of Michigan. One additional person from the same department may be designated as an alternate member. The alternate shall have voting privileges in the absence of the director. There shall be only one (1) vote per county.

**Subscribing membership** shall be open to any person interested in equalization and assessment administration not qualifying as a regular member. A subscribing member cannot hold office or vote.

###### Section II Eligibility Determination

Decisions of eligibility shall be made by vote of the Executive Board.

###### Section III Suspension of Members

Membership year shall coincide with fiscal year, Article VIII, Section I, (September 1st - August 31st). Any members delinquent in the payment of dues for a period of six (6) months from due date shall be automatically suspended from membership.

###### Section IV Transfer of Membership

Whenever a member resigns, retires, or otherwise vacates a position during the period of which the dues have been paid, the membership may be transferred to a successor, subject to the approval of the Executive Board.

Members in good standing who temporarily leave their positions to join the United States Armed Forces shall retain membership privileges during the time of such service without further payment of dues.

###### Section V Dues

The Executive Board shall set the dues for regular and subscribing members at the annual meeting. Dues shall be collected annually in the amount set by the Executive Board and in accordance with its fiscal year, Article VIII, Section I.

##### Article III: Executive Board

###### Section I Governing Body

The governing body of the Association shall be the Executive Board.

###### Section II Officers

The elected officers of the Association shall be the President, Vice President, Secretary, and Treasurer. The term of office shall be one (1) year or until a successor is elected. All officers shall be regular members of the Association, have a minimum of one (1) year’s experience in equalization and assessment administration, and be STC Certified. A vacancy in the office of President resulting from retirement, resignation, or other causes shall be filled by the usual succession in office. A vacancy created in the office of Vice President, Secretary or Treasurer shall be filled by a majority vote of the Executive Board, and shall be effective until the next annual meeting. The progression of elected offices normally proceeds from Treasurer, Secretary, Vice President and President. Two 1-year terms may be served as Secretary or Treasurer.

###### Section III Executive Board

The Executive Board shall consist of the elected officers of the Association, the Immediate Past President, and three (3) other members elected by the general membership. The three (3) other members shall be elected for a three (3) year term; one elected each year to fill the annual vacancy. A county shall be limited to one (1) representative on the Executive Board at any one time. An alternate member having a minimum of one (1) year’s experience in equalization and assessment administration, may be elected to a position on the Executive Board except the positions of President, Vice President, Secretary or Treasurer. All Executive Board members must hold a current State Tax Commission certification.

##### Article IV: Duties of Officers

###### Section I President

The President shall:

* 1. Be the Chair of the Executive Board and preside at all of the meetings of members held for transacting Association business
  2. Appoint, with the approval of the majority of the Executive Board, such committees as may be deemed necessary and proper to conduct the work of the Association
  3. Be an ex-officio, non-voting member of all committees of the Association
  4. Present a proposed budget to the Executive Board

###### Section II Vice President

The Vice President shall exercise all the powers and duties of the President during his/her absence or inability to act, and shall perform such other duties as may be assigned.

###### Section III Secretary

The Secretary shall:

1. Give notice and be the recording officer of all meetings
2. Be custodian of the records of the Association, except those specifically assigned to others
3. Promptly provide written notice to all members the minutes of regular and special meetings and Executive Board meetings

###### Section IV Treasurer

The Treasurer is the chief financial agent of the Association and shall:

1. Maintain membership and financial records of the Association
2. Have custody of all funds and be responsible for their safekeeping
3. With approval of the Executive Board, determine the place and manner of deposit and safekeeping of all funds, securities and legal instruments
4. Disburse funds as directed by the Executive Board and make timely reports to the Board
5. Present non-budgeted expenditures of more than $100 to the Executive Board for approval and payment
6. Ensure that appropriate filing with IRS maintains the organization’s tax exempt status.

###### Section V Immediate Past President

The Immediate Past President shall be an advisor to the President and the Executive Board and shall perform such other duties as may be assigned. Once the Immediate Past President's term has been fulfilled, eligibility to serve on the Executive Board again will only be allowed after a period of 3 years.

###### Section VI Committees

The President shall appoint committees, with approval of the Executive Board. All appointments shall terminate at the next annual meeting unless specifically stated. No committee shall create any financial liability without prior approval of the Executive Board.

##### Article V: Nominations and Elections

###### Section I General

At each annual meeting, the membership shall elect the officers and the Board members enumerated in Article III. Any candidate receiving a majority of all votes cast for any elected office shall be declared elected. Officers and Executive Board members shall take office immediately following the annual election.

###### Section II Nominating Committee

The Nominating committee shall consist of not less than three (3) members. The slate of candidates shall be distributed with the annual meeting notice.

###### Section III Open Nominations

At the time the nominating committee makes the nomination for each elective office, additional nominations may be made from the floor.

###### Section IV Contested Elections

Contested elections shall be by secret ballot. In the event of a tie vote, the new Board Member will be determined by a secret ballot of the executive board.

##### Article VI: Meetings

###### Section I Annual Meeting

The annual meeting of the Association shall be held at such time and place in the State of Michigan as shall be determined each year by the Executive Board.

Notice of the annual meeting shall be given by written notice a minimum of thirty (30) days prior to such meeting.

###### Section II Executive Board Meeting

The Executive Board shall meet at the annual meeting of the Association and shall hold other meetings as determined by the Board. The schedule of meetings will be posted on the MAED website and a copy of scheduled meetings for the upcoming year shall be presented at the Annual Meeting. In the event of inclement weather, or any other unforeseen circumstance that results in the cancellation, postponement, or rescheduling of an Executive Board meeting, the President will inform all member via email. Executive Board meetings may be made available via video conference viewing for the benefit of the members. Executive Board members may attend (2) meetings per year via video conference. All Regular or Subscribing members attending Executive Board meetings via video conference will be muted and may post questions or comments in the chat feature to be addressed at the meeting at the Board's discretion.

###### Section III Special Meetings

Special meetings of the Association may be called by providing written notice to each member at least ten (10) days in advance. Such notices shall state the purpose or purposes for which the meeting is called. No other business may be transacted.

The President or three (3) members of the Executive Board may call special meetings of the Executive Board.

A written notice of such special meeting shall be provided to each Executive Board member at least ten (10) days in advance of the meeting. Such notice shall state the purpose or purposes for which the meeting is called. No other business may be transacted.

Any meeting at which all members of the Executive Board are present shall be a legal special meeting for all purposes of the Board without written notice.

###### Section IV Quorum

At any annual or special meeting, a quorum shall consist of no less than twenty percent (20%) of the regular members.

###### Section V Parliamentary Procedure

Robert’s Rules of Order shall be followed.

##### Article VII: Amendments

###### Section I How Amended

The Bylaws may be amended by a 2/3 vote of the regular members in good standing present and voting at the annual meeting.

###### Section II How Proposed

Amendments may be proposed either by initiatory petition presented to the Executive Board signed by not less than ten percent (10%) of regular member in good standing, or by action of the Executive Board. Notice of any proposed amendment shall be sent to all members not less than thirty (30) days prior to such meeting.

##### Article VIII: Miscellaneous Provisions

###### Section I Fiscal Year

The fiscal year of the Association shall be from September 1st through August 31st.

###### Section II Saving Clause

Any resolution or bylaw heretofore passed which is not in conflict with any provision of the Bylaws shall remain in effect until amended or repealed.

###### Section III Exempt

This organization has been granted tax-exempt status under IRC 501(c) (6) as a business league.

This organization is an association of persons having a common interest in improving the property tax system in Michigan, particularly as it relates to counties, with a meaningful extent of participation by county equalization directors.

This organization is not organized for profit. No part of the net earnings of the organization shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the organization shall be authorized to pay reasonable compensation for services rendered.

This organization will not perform particular services for any individual or engage in any regular business normally carried on for profit

No substantial part of the activities of the organization shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the organization shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

Notwithstanding any other provision of this document, the organization shall not carryon any other activities not permitted to be carried on by an organization exempt from federal income tax under section 501 (c) (6) of the Internal Revenue Code, or corresponding section of any future federal tax code,

Upon dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 50 I(c) (3) or 501 (c) (6) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of shall be disposed of by the court of Common Pleas of the county in which the principle office of the organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purpose.

##### Article IX: Allied Organizations

###### Section I Procedure for Affiliating

This organization may, by a majority vote of the regular members present at an annual meeting, be affiliated with other organizations of like intent and purpose. Notification of any proposed affiliation shall be as required in Article VI, Section I.

###### Section II MAA Affiliation

The Michigan Association of Equalization Directors shall be affiliated with the Michigan Assessors Association (MAA). The President or a designee, through such affiliation, shall become a member of the Executive Board of the Michigan Assessors’ Association.

###### Section III IAAO Affiliation

The Michigan Association of Equalization Directors shall be affiliated with the International Association of Assessing Officials (IAAO). The President or a designee, through such affiliation, shall become a member of IAAO.

## Michigan Association of Equalization Directors

##### Policies and Procedures Conference Committee

Purpose:

The purpose of the Conference Committee is to support and assist the President of the MAED in the preparation and execution of the annual MAED conference.

Committee Structure:

The Committee will consist of three members: President, Immediate Past President, and the Vice President.

Committee Operations:

The committee should meet as often as necessary or by the call of the Chair to discuss the progress of the committee’s preparations for the annual conference. Committee assignments are: President and Past President, in coordination with the Education Committee are responsible for the conference seminar, speakers, education; President is responsible for establishing the location of the conference, price issues and contract; President and Vice President are responsible for final inspection of the conference site and contract review; Vice President is responsible for summarizing and compiling committee notes, contracts, etc.

Conference Committee Policy:

The Committee should promote better assessment administration, equalization, taxation practices through the selection of seminar speakers and instructors for the annual conference. The Committee should make every effort to include a credited 6-hour renewal course at the annual conference. The Committee should present a detailed report to the Executive Board concerning any costs associated with the conference such as procurement of seminar or educational instructors, golfing fees, entertainment fees, prize fees, etc. These fees may include room and meal costs to attend the conference or fees for class/seminar instructions. The Committee should make every effort to present costs of the conference to the Executive Board prior to the date required by the conference site and final confirmation. (Generally Thirty (30) days prior to the site selection.)

Committee Ethics:

The Committee serves in a complimentary and advisory capacity to the MAED President. No member of the Committee should represent themselves as official representative of the MAED without approval from the President of the MAED.

##### Salary and Budget Survey Committee

Purpose:

The purpose of the Salary Survey Committee is to survey the financial, operational, and the scope of responsibilities of all equalization departments in the State of Michigan. The Committee shall compile the results of the survey and formally transmit its finding in the form of a report to the Executive Board of the Association. The report shall be distributed to all members of the Association to allow them to compare the extent of operational activity and the allocation of resources among all equalization departments.

Committee Structure:

The President of the MAED appoints the Committee each year. The President will appoint one committee member as Chairperson. The number of committee members appointed is at the discretion of the President.

Committee Operations:

The Committee should meet as often as necessary to create, distribute, and compile an annual survey of the operations and funding of each equalization department. The Committee must revise and modify the form and the report to keep pace with technology changes and statutory mandates, as well as to enhance the meaningfulness of the information. The Committee will prepare a list of instructions and guidelines to standardize responses and eliminate confusion. The Committee should ask for assistance form the Executive Board when necessary or a member refuses to respond to the survey. Committee meetings should be established when Committee Chairperson deems necessary.

Committee Policies:

The Committee should confine itself to only the issues of preparation and reporting the response to the salary survey. The Committee can best serve the MAED by assembling operational, funding and expenditure data from each equalization department. Without exception, it is the policy of this committee to require members to timely complete the annual survey form.

Committee Ethics:

The Committee serves in a complimentary capacity to the MAED Executive Board. The survey results are for informative purposes only, the Committee does not warrant the accuracy of the survey responses or the validity of the content. No member of the Committee should represent themselves as official representatives of the MAED without approval from the President of the MAED.

##### Standards Committee

Purpose:

The purpose of the Standards Committee is to promote better assessment administration and equalization practices. This purpose shall be advanced by the collection, analysis and dissemination of information relative to assessment administration and equalization processes, including bulletin, legislation and reports, and by informing the Executive Board of the MAED of the latest developments, techniques and requirements and advising the Executive Board on specific issues.

Committee Structure:

The President of the MAED appoints the Committee each year. The President will appoint one committee member as Chairperson. It is recommended that the Committee be diverse with regard to geography and size of the county. It is recommended that no more than 30% of the membership on the Committee be changed in any given year to maintain continuity and experience on the Committee.

Committee Operations:

The Committee should meet as often as necessary to stay current with the rules, regulations, and procedures affecting assessment administration and equalization. The Committee should review any bulletins, revisions to statute, administrative rules or policies that pertain to assessment administration or equalization and establish a committee position on such revisions. Committee meetings should be established on a tentative schedule and if a meeting is unnecessary, it can be canceled at the discretion of the Chairperson. The Chairperson may call any supplemental meetings when necessary. A summary of the action taken at each committee meeting should be forwarded to the MAED Executive Board for consideration at the next Executive Board meeting. The Committee should be the organizational advocate and watchdog for compliance with State statutes and administrative rules and should foster professional conduct and standardized performance in assessment administration and equalization.

Standard Committee Policies:

The committee should confine itself to only those issues that have an impact on assessment administration and equalization. The Committee can best represent the MAED by lending the administrative expertise of the Committee members and others in the assessment administration profession to policy makers, colleagues, and the public. The Committee may work on projects at the direction of the MAED President and/or Executive Board and should advise the Executive Board of issues that the committee should address.

Committee Ethics:

The Committee serves in an advisory capacity to the MAED Executive Board. The MAED Executive Board must adopt the positions taken by the Committee on assessment administration and equalization issues before they become the official position of the MAED. No member of the Committee should represent themselves as official representatives of the MAED without approval from the President of the MAED.

##### Legislative Committee

Purpose:

The purpose of the Legislative Committee is to promote better assessment administration and equalization practices by analyzing proposed legislation to determine the impact of said legislation on assessing offices and equalization departments. This purpose shall be advanced by attending meetings of the Michigan Assessors Association’s Legislative Committee to obtain information on proposed legislation, reviewing the proposed legislation with the Executive Board, and making recommendations to the Executive Board concerning support of or opposition to the proposed legislation.

Committee Structure:

The President of the MAED appoints the committee each year. The President will appoint one committee member as Chairperson. It is recommended that the committee be diverse with regard to geography and size of county. It is recommended that no more that 30% of the membership on the committee be changed in any given year to maintain continuity and experience on the committee.

Committee Operations:

The Chairperson of the committee should attend the regular meetings of the Michigan Assessors Association’s Legislative Committee to obtain information and offer information from an equalization perspective. The Chairperson should regularly report legislative action to the Executive Board. The Legislative Committee should meet at the direction of the Legislative Committee Chairperson or the President to analyze legislative issues of particular importance to the equalization or assessment administration process. Recommendations to the Executive Board should be submitted at the monthly meeting of that Board so that the Executive Board may adopt a formal Association position on important issues.

Legislative Committee Policies:

The Committee should confine itself to only those issues that have an impact on

assessment administration, with a particular emphasis on equalization issues. The Committee can best represent the MAED by lending the knowledge and expertise of the Committee members and the membership as a whole to advise the Executive Board and the appropriate legislative body as to the appropriateness of the legislative proposals.

Committee Ethics:

The Committee serves in an advisory capacity to the MAED Executive Board. The MAED Executive Board must adopt the positions taken by the Committee on legislative issues before they become the official position of the MAED. No member of the committee should represent themselves as official representatives of the MAED without approval from the President of the MAED.

##### Nominating Committee

Purpose:

The purpose of the nominating committee is to present a slate of officers to the membership of the Michigan Association of Equalization Directors who will serve on the Board of Directors of the MAED. Officers will be elected at the annual meeting of the Association.

Committee Structure:

The President of the MAED appoints a nominating committee each year. The President will appoint one nominating committee member as Chairperson.

Committee Operations:

The nominating committee will meet as necessary to discuss and prepare the slate of officers to be presented to the MAED membership at its annual meeting.

Committee Policies:

The MAED Executive Board consists of a President, Vice President, Secretary, Treasurer and Past President. Three additional board members will be elected to serve a three-year term; each term will expire on a different year. Whenever possible, the board should consist of members that represent diverse areas within the State of Michigan.

When a board member’s three-year term expires, he or she will be moved to a vacant position on the Executive Board. If a board member cannot accept a position on the Executive Board, the nominating committee will make a recommendation to the MAED membership to fill the vacant position(s) at the annual election of officers.

If a position on the board becomes vacant before term expiration,

1. the Committee can meet and recommend replacement; or
2. the President can appoint someone to fill the position to finish out the term; or
3. the membership holds an election at a regular meeting to fill the position.

Committee Ethics:

The Committee serves in an advisory capacity to the MAED Executive Board. The recommendations must be adopted by the MAED Executive Board and, if necessary, ratified by the membership before a candidate becomes a member of the Executive Board. No member of the Committee should represent themselves as official representatives of the MAED without approval from the President of the MAED.

##### Scholarship Committee

Purpose:

The purpose of the Scholarship Committee is to promote better assessment administration and equalization practices by analyzing the appropriateness of educational assistance.

This purpose shall be advanced by developing guidelines and forms for the collection, analysis, and dissemination of information relative to a recommendation to the Executive Board of the MAED for approval or denial of a request for educational assistance.

Committee Structure:

The President of the MAED appoints the Committee each year. The President will appoint one Committee member as Chairperson. It is recommended that the Committee be diverse with regard to geography and size of county. It is recommended that no more than 30% of the membership be changed in any given year to maintain continuity and experience on the Committee.

Committee Operations:

The Committee should meet as often as necessary to process and review any request for educational assistance and to maintain guidelines and procedures relative to such assistance. The Committee should review all requests in a timely manner and establish a Committee position in the form of a recommendation to the Executive Board. The Committee should maintain a journal identifying the amount appropriated by the Executive Board for educational assistance, expenditure amounts approved to date, and the available balance. Committee meetings should be established on a tentative schedule and if a meeting is unnecessary, it can be canceled at the discretion of the Chairperson. The Chair may call any supplemental meetings when necessary.

A summary of the action taken at each committee meeting should be forwarded to the MAED Executive Board for consideration at the next Executive Board meeting. The Committee should be the organizational advocate that deliberates the merit of educational assistance to foster professional development in assessment administration and equalization.

Scholarship Committee Policies:

The Committee should confine itself to only those issues that have an impact on educational assistance for assessment administration and equalization personnel. The Committee can best represent the MAED by lending the knowledge and expertise of the committee members to advise the Executive Board as to the appropriateness of educational assistance.

Committee Ethics:

The Committee serves in an advisory capacity to the MAED Executive Board. The positions taken by the Committee on recommendations for educational assistance, as well as policies and guidelines must be adopted by the MAED. No member of the Committee should represent themselves as official representative of the MAED without approval from the President of the MAED.

##### Audit Committee

Purpose:

The purpose of the Audit Committee is to carry out a process for testing the accuracy, timelines, and reliability of information presented in the Organization’s financial statements and to enhance internal control. This purpose shall be advanced by developing guidelines for the collection, analysis and dissemination of information relative to a recommendation to the Executive Board of the Michigan Association Equalization Directors.

Committee Structure:

The President of the MAED appoints the Committee each year. The President will appoint one committee member as Chairperson. The Committee should consist of three members each having a term of three years with alternating expiration dates. The Committee should change annually by one member to maintain external objectivity. It is recommended that the Committee be diverse with regard to geography and size of county.

Committee Operations:

The Committee should meet once a year after the close of the current year’s conference expenses to test the accuracy of the annual financial records. The Chair may call any supplemental meetings when necessary. The Committee should analyze all records by way of physical examinations, confirmation, documentation, observations, inquiries, and re-performance. The Committee should follow the MAED list of audit procedures for the annual cycle specifying procedure timing, sample sizes and selection methods. The testing procedure will be qualifying relevance, sufficiency, and competence of accounting procedures applied. An annual report will be submitted to the Executive Board by the Audit Committee with findings and recommendations presented for approval. Upon approval of the annual report by the Executive Board, the President or Treasurer must file the “E-Postcard” with the Internal Revenue Service every year by the 15th day of the 5th month after the close of the tax year. Upon conclusion of any fiscal year, if it is determined necessary by a majority vote of the Executive Board, the committee shall organize an audit performed by a third party.

Audit Committee Policies:

The Committee should confine itself to only those issues that have an impact on the financial operations of the organization. The Committee must annually ensure that the Treasurer has maintained all organizational paperwork with the IRS. The Committee can best represent the MAED by lending the knowledge and expertise of the committee members to advise the Executive Board as to the financial stability of the organization.

Committee Ethics:

The Committee serves in an advisory capacity to the MAED Executive Board. The positions taken by the committee on audit policies and guidelines must be adopted by the MAED Executive Board before they become the official position of the MAED. No member of the Committee should represent themselves as official representatives of the MAED without approval from the President of the MAED.

##### Financial Audit Checklist

Collect all accounting materials:

* 1. Receipts
  2. Deposit slips
  3. Invoices
  4. Cancelled Checks
  5. Bank Statements
  6. Note lost or illegible material
  7. Last Annual Financial Report
  8. Monthly Financial Reports

Review accounts used:

1. Income account – should have separate reporting of each income type
2. Deposits records as to income type
3. Deposits reconciled to bank statements
4. Expense account – should have separate reporting for each expense type
5. All expenditures should be recorded as to expense type
6. Checks reconciled to bank statement

Verify the following:

1. Starting balance
2. Invoice or receipt for every expenditure
3. Executive Board approved budget for each expense type
4. Expenditure are within approved budget
5. Account(s) starting and ending balances match the organization’s ledger
6. Annual ending balance matches the organization’s ledger
7. Any financial agreements, contracts, etc. have been reconciled (this will include conference contracts)
8. Receipt for every revenue

Final Audit Report should identify the following:

1. Outstanding difference between organization’s reports and bank statements (Outstanding checks and deposits)
2. Annual income by category
3. Annual expense by category
4. Amount and percentage difference from budget
5. Any discrepancies or suggested improvements to the organization’s financial reporting
6. The final written report should contain the date of the report, the names of all committee members and should be signed by the Committee Chair

Resolution Committee

Purpose:

The purpose of the Resolution Committee is to create resolutions recognizing the accomplishments and contributions of individuals that have promoted the professionalism of assessment administration and equalization practices.

Committee Structure:

The President of the MAED appoints the Committee each year. The President will appoint one committee member as Chairperson. The number of committee members appointed is at the discretion of the President.

Committee Operations:

The Committee should meet as often as necessary to create and review all resolutions to be presented to the Executive Board for adoption. The Committee should maintain guidelines and procedures to ascertain the resolution reflects the accomplishments and contributions of the individual receiving the recognition. The Committee should review and present the resolutions to the Executive Board in a timely manner. The Committee should ask for assistance from the Executive Board when necessary. Committee meetings should be established when the Committee Chairperson deems necessary.

Resolution Committee Policies:

The Committee should confine itself to only the issue of resolution preparation as requested by the President of the MAED. The Committee can best represent the MAED by lending the knowledge and expertise of the committee members to assist the Executive Board in obtaining the necessary information and preparation of the resolution presented for adoption.

Committee Ethics:

The Committee serves in a complimentary capacity to the MAED Executive Board. The resolutions prepared for the Committee must be adopted by the MAED Executive Board before they become the official resolution of the MAED. No member of the Committee should represent themselves as official representatives of the MAED without approval from the President of the MAED.

##### Education Committee

Purpose:

The purpose of the Education Committee is to promote better assessment administration and equalization practices through the development, collection, and dissemination of educational materials. This purpose can be further advanced through the coordination of MAED sponsored educational sessions, including but not limited to, assisting the conference committee in the educational component of the annual MAED Conference.

Committee Structure:

The President of the MAED appoints the Committee each year and shall appoint one committee member as Chairperson. The Committee should be diverse with regard to geography and size of the county and no more than 30% of the membership on the Committee should change in any given year to maintain continuity and experience.

Committee Operations:

The committee should meet as often as necessary or by the call of the Chair to review the status of and ensure the timely completion of Committee projects as directed by the President and/or the Executive Board.

Education Committee Policy:

The Committee should promote better assessment administration, equalization and taxation practices through the selection of appropriate site locations and instructors for MAED sponsored educational sessions. The Committee should assist the President and Past President coordinating the educational components of the annual conference. The Committee should communicate with the State Tax Commission or other credit approving organizations to ensure that all MAED sponsored educational sessions advertised for continuing education or credit towards an

individual’s professional status is officially recognized. The Committee should present a detailed report to the Executive Board concerning any costs associated with MAED sponsored educational sessions such as the procurement of site locations and instructors. These fees may include room and meal costs to attend the session or fees for class/seminar instructions. The Committee should make every effort to present all costs of each educational session to the Executive Board prior to final confirmation. (Generally Thirty (30) days prior to the date of the educational session.)

Committee Ethics:

The Committee serves in a complimentary and advisory capacity to the MAED President and Executive Board. The MAED Executive Board must approve all MAED sponsored educational events except those scheduled as part of the annual conference, which are approved by the MAED President and Past President. No member of the Committee should represent themselves as official representative of the MAED without approval from the President of the MAED.

##### Appendix

###### Scholarship Guidelines

See attached Guidelines document.

###### MAED Code of Conduct and Ethical Behavior

See attached MAED Code of Conduct and Ethical Behavior

###### First Time MAED Conference Attendee Scholarship Guidelines

See attached First Time MAED Conference Attendee Scholarship Guidelines

**Michigan Association of Equalization Directors**

#### Scholarship Guidelines

* There will be two categories of scholarships: Regular Scholarships and Contingent Scholarships. Regular scholarships are limited to one per county per scholarship year\*\*. Contingent scholarships will be awarded, with the remaining budgeted funds, on a first come, first served basis, for the current fiscal year, at the annual general meeting, after all regular scholarships have been awarded.
* The applicant must be a full-time employee of an Equalization Department that is a member in **good standing**

with the M.A.E.D.,

* The applicant must be employed by an Equalization Department for a minimum of six months (exceptions may be made with a letter of explanation from the Equalization Department).
* The applicant or County must contribute some monetary value, (i.e. books, mileage, STC examination fee, etc.) towards the expense of the course being requested.
* Registration for conferences containing assessment/equalization related training is eligible for scholarships. Verification of attendance to the related training is required.
* If a scholarship is awarded, the check will be made out to the class sponsor, to the county equalization department or to the individual.
* An individual can only be granted one scholarship per scholarship year\*\* not to exceed $250.00.
* Scholarship fund applications must be filed with the M.A.E.D. Scholarship Committee Chair, prior to the course registration to be considered for the scholarship.
* The applicant shall furnish the M.A.E.D. Scholarship Committee a copy of their test results or certificate of completion. Should the applicant not pass an exam, he/she may not apply for another scholarship until documentation is provided, to the M.A.E.D., showing that the applicant has achieved a passing score for that class.
* Please, **submit** a letter of confirmation from the Applicant’s County Equalization Director stating that, if the applicant is awarded this scholarship, the county or the applicant will be reimbursed for the payment that they already made OR that the County will not also be covering the amount awarded, payment depending on when the payment is/was due and how the applicant being certified will help the department.

\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\* If a course is cancelled, for any reason, at the date and location on the application, the recipient shall refund the scholarship money awarded and may reapply, just like anyone else, when the course is offered again.

\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\* These guidelines will be reviewed annually or on an as needed basis.

\*\*The scholarship year is after the Annual General Meeting, usually in July, for the prior

fiscal year thru the Annual General Meeting for the current fiscal year. The fiscal year is September 1st thru August 31st.

***Scholarships are awarded on an individual basis. The scholarship committee reserves the right to waive any or all of the above requirements*.**

# Michigan Association of

*Equalization Directors*

*Code of Ethics*

Each member of the Michigan Association of Equalization Directors recognizes his solemn responsibilities to perform in a trustworthy, honest, forthright manner, and agrees and dedicates himself to:

* + - 1. *Adhere to the spirit, intent and design of the constitutions of the United States and State of Michigan and the appropriate statutes, especially the general property tax laws.*
      2. *Point all efforts of his office and the attention of his position to the equalization function of surveying assessments and those additional duties assigned by the county board of commissioners as provided in Section 211.34 CL 1948.*
      3. *Cooperate fully with other equalization directors and assessing officials to further standardizing procedures, and promoting proper, just, fair, and uniform property valuations within and between assessment districts.*
      4. *Be objective, true and impartial in the use of good judgement to estimate values.*
      5. *Be cooperative, courteous and respectful to other public officials and agencies for efficient, coordination of governmental activities, in order to best serve the general public. Encourage property owners to have an understanding of property tax administration and appeal procedures.*
      6. *Always maintain a professional relationship with public officials, property owners or their agents in conferences, discussions and interviews.*
      7. *Credit the source of materials or contributions of information used in reports and appraisals.*
      8. *Be alert to learning opportunities for personal self-improvement and stimulate subordinates to reach higher goals in assessment-equalization administration.*
      9. *Maintain a high level of trust and integrity in discharging the duties of his office.*

**Michigan Association of Equalization Directors**

#### First Time MAED Conference Attendee Scholarship Guidelines

* The applicant must be a Director of an Equalization Department that is a member in good standing with the MAED and who has never attended an MAED Conference
* The application must be submitted to the Scholarship Committee Chair prior to the June MAED Executive Board meeting.
* One Scholarship will be awarded by Lottery at the June MAED Executive Board Meeting
* The MAED Executive Board will waive the conference registration fee for the applicant awarded the Scholarship
* Accommodation reservations for the applicant awarded the Scholarship will be made by MAED and paid for out of the First Time MAED Conference Attendee Scholarship Fund
* Applicant awarded the Scholarship is responsible for notifying the Scholarship Committee Chair immediately if circumstances occur requiring them to cancel their attendance to the MAED Conference.