



Michigan Association of Equalization Directors

Executive Board Meeting Agenda June 2nd, 2023

President

Anthony E. Meyaard
Assessing Solutions

- 1) Call to Order: Tony Meyaard
- 2) Roll Call of Officers: Mellissa Hayduk
- 3) Approval of Agenda: June 2, 2023

Vice President

Jamie Houserman
Roscommon &
Antrim Counties

- 4) Previous Minutes: May 5, 2023
- 5) Correspondence/Announcements:

Secretary

Mellissa Hayduk
Genesee County

- 6) Reports:
 - a. Treasurer: Justin Sears St. Clair County
 - b. Conference: Anthony Meyaard Assessing Solutions
 - c. Standards: Brian Busscher Ottawa County
 - d. Legislative: Donna VanderVries Muskegon County
 - e. Scholarships: Mellissa Hayduk Genesee County
 - f. Education: Shila Kiander Mecosta County
 - g. MAA: Mellissa Hayduk Genesee County
 - h. STC/PSD: Michael Woolford Monroe & Luce Counties
Department of Treasury Representative
 - i. MAC: Joe Porterfield Wexford County
 - j. IAAO: Donna VanderVries Muskegon County
 - k. BS&A: Dan Bengel

Treasurer

Justin Sears
St Clair County

Past President

Joe Porterfield
Wexford County

Board of Directors

Michael Woolford
Monroe & Luce
Counties

- 7) Ad-Hoc Committees:
 - a. Aerial Photography, Justin Sears
 - b. Waterfront Committee, Emily Selph

Josh Simmons
St. Joseph County

- 8) Old Business:

Denise Joseph
Saginaw County

- 9) New Business:
 - a. Retiring Numbering Best Practices
 - b. Dues
 - c. Bylaws amendments

- 10) Other Matters of Concern:

- a. Meeting with AG office regarding address confidentiality

- 11) Adjournment: The next meeting is Wednesday, July 26th, 2023, 9:00 am at the Shoreline Inn in Muskegon MI.



**Association of Equalization Directors
Executive Board Meeting Minutes
Doherty Hotel
604 North McEwan St, Clare, MI 48617
May 5, 2023**

Call to Order

President Anthony Meygaard called the meeting to order at 10:00 am.

Roll Call

Board Members Present:

President, Anthony Meygaard; Vice-President, Jamie Houserman; Treasurer, Justin Sears; Secretary, Mellissa Hayduk; Past President, Joe Porterfield, Michael Woolford, Josh Simmons and Denise Joseph (Virtual)

Board Members Absent:

None

Membership:

18 other members were present, 31 additional on Zoom.

Attendance

A total of 56 people in attendance.

Approval of Agenda

A motion was made by Mike Woolford and supported by Justin Sears to approve the Agenda.
Motion carried.

Approval of Previous Minutes

Request by Donna VanderVries to amend minutes to reflect that the IAAO needs volunteers in general, not just for conference.

A motion was made by Mike Woolford and supported by Josh Simmons to approve the minutes from April 10, 2023 as amended.

Motion carried.

Correspondence/Announcements

None

Treasurer's Report

Treasurer Justin Sears presented the report. The beginning balance was \$22,493.60 and the ending balance is \$22,220.82.

A motion was made by Jamie Houserman and supported by Mellissa Hayduk to place the May report on file for Audit.

Motion carried.

Conference Committee

President Anthony Meyaard reported that the annual MAED conference is July 23 – 26, 2023 at the Shoreline Inn & Conference Center in Muskegon. Everything is moving along. The theme for the banquet is “Rollback to the 80’s”. Phil Mastin is retiring so he will not be available for conference. Tony will be taking his place as co-instructor with Phil Bertolini for the “What to Say and When to Say It” course. Shila reported that she had sent out requests for award nominations and a sign up to roast Tony at banquet. She has had little response regarding the award nominations, so she will be sending out another email. Also, please get your questions in by June 30th for the BS&A presentation at conference. Ed VanderVries reported that the golf outing at conference will be on Sunday, July 23rd and the information will be sent out soon. Tony reported that there will be no lunch provided on the Wednesday of conference.

Standards Committee

Chairperson Brian Busscher reported that he will be meeting with David Buick and Dan Holland after the meeting and report on the meeting next month. He will be reporting on the retiring of parent parcel numbers later in the meeting today.

Legislative Report

Chairperson Donna VanderVries reported she had no new legislative updates from what she reported last month. STC Executive Director David Buick reported on upcoming Disabled Veteran Exemption Bill, SB 175 dealing with penalties for failure to file PTA’s, and that the 2001 ESA Covid fix passed the House and Senate.

Scholarship Fund Committee

Chairperson Mellissa Hayduk reported the First Time MAED Conference Attendee Scholarship application was sent out to membership and the committee has since received 2 applications. The lottery for the scholarship will be held at the June MAED meeting. A second email will be sent out as a reminder of the available scholarship.

Education

Chairperson Shila Kiander reported that the committee is set on education for Doug Stover Day, which is scheduled for November 2nd, 2023 which is the day before the November MAED meeting. They will be submitting for approval within the next couple of weeks. They are hoping to have everything out either before or at conference.

MAA

Chairperson Mellissa Hayduk reported that MAA met on April 17, 2023. Registration packet for Conference is available. Conference is August 13 – 16, 2023 at Treetops Resort, Gaylord, MI. Education sessions are as follows: Monday – “STC Assessment Roll Audit Training” and “PivotPoint Mobile Assessing Solution”; Tuesday – “Introduction to New, Loss, Additions, Losses & Adjustments” and Processing Documents in Assessment Administration”; Wednesday – “2023 STC Updates Training”. June 8th is the deadline for award nominations. Fall school is September 27 – 29, 2023 at Treetops Resort. There was discussion among the board regarding the retiring of parent parcel numbers which concluded that they were in favor of having a system that would become a standard rather than an option. The board also discussed mid-year splits and the possibility of including a standard for them along with the retiring of parent parcel numbers. Any pros and or cons regarding mid-year splits can be sent to Mellissa at mhayduk@geneseecountymi.gov.

STC/PSD

Chairperson Mike Woolford reported there was no meeting to report on.

STC Executive Director David Buick reported that they are working on finalizing State Equalization. He is not aware of any factors from the state. ESA is up and running and the system is updated to do the one and done. They have had an issue with a lot of assessors not putting the values in. He also reported updates on several legislative bills including, Disabled Veterans Exemptions, HB 4084 dealing with ESA has passed the House and moved to the Senate, Solar Pilt bills are back, SB 175 dealing with penalties for failure to file PTA's, and SB 55 on Poverty Exemptions. The state will be posting for Will Gast's former position of Assessment Administration Specialist.

STC Field Operations Representative Dan Holland thanked all the counties for patience with MEG and working with them through this cycle. An email was sent out this morning with all the reports for preliminary equalization. The population for the Special Acts export is Special Acts minus PILTs minus Land Banks. Wanted to clarify because of the way it is worded in the population selection looks as if it includes the PILTs and Land Banks.

Discussion regarding a submit all button on the Special Acts in MEG. One will not be needed moving forward because the local unit will be submitting them like the L-4022's. Discussion regarding use codes and where they are at. Dan will investigate this.

Dan reported that the CAMA Data Standards meeting is moving from the 4th Monday in May to the June STC meeting. Notifications will be sent out.

Discussion regarding the PPSR spreadsheet and when it will be sent out. Discussion regarding utility companies filing for EMPP under compression stations and if the state will be getting involved and/or providing guidance.

Discussion regarding the L-4626 and when to submit it. It was suggested to submit it after final state equalization. Also, the L-4046 should be submitted in the MDT e-filing system this year.

MAC

Chairperson Joe Porterfield reported that they just had the three-day MAC Legislative Conference where they discussed many issues related to counties. Most discussion was related to criminal justice and mental health issues. They did talk about pushing through the bills that would reimburse for the "mid-taxpayer" PP exemption.

IAAO

Chairperson Donna VanderVries reported that the 2023 Annual Conference registration is out. It is being held August 27-30, 2023 in Salt Lake City, Utah. Early Bird registration deadline is July 15th. There is an online Mass Appraisal Valuation Symposium in June and the Legal Seminar in December. This year they will be doing a Property Tax and Assessing Practices Survey. The IAAO Board meeting was in April. They had a representative from HUD at the meeting who will also be at conference.

BS&A

Representative Dan Bengel reported that the assessor change reasons are in. The adjustment change reasons are in the process of being worked on and will be in as soon as possible. They are working on getting the waterfront in the land area. The MMSVP multipliers were put in with the last update.

Discussion regarding the need to run Write Floating Values after the MMSVP update and if a reminder message could be sent.

Discussion regarding previous years database's and that they are updated with the current MMSVP. This poses a problem when using previous year databases to show values for 154 petitions.

Ad-Hoc Committees

Aerial Photography Committee

Chairperson Justin Sears reported that Mellissa put him in touch with Senator Dan Lauwers. Justin had a conversation with him regarding what the committee was looking for and what they were asking funding for. They discussed different types of funding and options available. The best option was a self-funded program. Justin explained prior discussion to create legislation that mirrors the Monumentation Act where a fee would be applied to every document recorded at the Register of Deeds. Senator Lauwers liked the idea and he gave Justin a list of information to get together and get back with him. Senator Lauwers is willing to then take it to the Legislative Service Bureau and have a bill drafted. Justin needs the number of annual deed transactions per county. Matt Woolford has an idea of how to get the number, but Justin may be reaching out to Directors if it does not work. It was discussed that he should reach out to the Register of Deeds for each county, if needed, instead of going through the Equalization Directors.

Shila brought up that she was just in a meeting with the Register of Deeds because they are going to be speaking to MAC regarding Federal Legislation known as Daniel's Law which protects information from the public. This is going to affect us. We need to be involved with the creation of any local legislation to stay on top of what the process will look like.

Waterfront Committee

Chairperson Emily Selph had no report.

Old Business

None

New Business

Retiring Parcel Number recommendation

Standards Committee Chairperson, Brian Busscher, first clarified that the issue regarding mid-year splits will not be addressed as part of the Retiring Parent Parcel Number document or recommendation. Brian reported that he drafted a document similar to our best practices document that was put together for name indexes. He has not circulated the document yet. Before it was decided what to do with the document, a survey was sent out to see how big of an issue this was. Brian thanked everyone for their responses to the survey. He had a little over 60 Directors respond. There were 12 counties, or roughly 20%, that have at least some that are not retiring parent parcel numbers. For clarification, retiring parent parcel numbers is referring to when you have a split, the parcel number is no longer used. Rolling over the database and switching the parcel number to inactive is not retiring the parent parcel number. For these purposes we are talking about not reusing a parcel number once the legal description has changed.

Brian presented four options of what can be done with the document he drafted:

1. Approve and adopt as a best practice.
2. Approve as best practice and reach out to MAA for their approval as a best practice.
3. Approve as best practice, reach out to MAA for their approval as a best practice and then petition the STC to try and make this mandatory.
4. Do nothing.

If decide to make mandatory, the 12 counties who are not retiring parent parcel numbers should be contacted to see if this will create any serious issues.

There was discussion regarding the options presented and the implementation process. Based on discussion it was determined that moving this up to the state is the long-term goal. Brian will send the document through the MAED Standards Committee for approval and support. A recommendation will then be brought back to the MAED Executive Board.

Other Matters of Concern

President Anthony Meyaard introduced Rob Cutler from Schneider Geospatial. Rob was excited to take the opportunity to meet the Directors and provide information about Schneider Geospatial. They will be at conference.

President Anthony Meyaard announced that any Bylaw change considerations need to be presented at the June meeting and approved at the annual meeting. Membership must be notified of the requested changes 30 days prior to the annual meeting at which the changes will be voted on. It was suggested that consideration be taken to increase the membership dues.

Donna VanderVries reported that Mid-Michigan is having a golf outing on June 21, 2023 at Centennial Acres and Judge Enyart is going to be the speaker.

Adjournment

The next meeting of Executive Board of the Michigan Association of Equalization Directors will be held on June 2, 2023 at 10:00 am at the Doherty Hotel, 604 N McEwan St, Clare, MI 48617.

A motion was made by Justin Sears and supported by Mike Woolford to adjourn the meeting. Motion carried. Meeting adjourned at 11:40 am.

MAED STANDARDS COMMITTEE

**RETIRING PARENT PARCEL
NUMBER BEST PRACTICES**

(DRAFT)

Introduction

In response to inquiries from Michigan Association of Equalization Directors (MAED) members the Standards Committee has drafted this document as a Best Practices on Retiring Parcel Numbers. With the support of the MAED Board it is the committee's hope that this document can receive further support from assessing organizations like the Michigan Assessors Association. While it is generally the goal of the Standards Committee to encourage jurisdictions towards voluntary compliance with Best Practices, some practices rise to a degree of importance that we seek support from the State Tax Commission (STC) to make these practices mandatory. To that end, we encourage the MAED Board to draft a resolution asking the STC to consider the requirement of retiring parent parcels in all parcel numbering systems for tax administration purposes. This document seeks to set the context, the grounds, and more importantly the benefits of compliance with this Best Practice. We believe retiring parent parcel numbers will improve the efficiency and accuracy of property tax assessments.

Context

A retiring parent parcel numbering system is one in which each parcel of land has a unique parcel identifier that is different from the identifier of the parcel from which it was created. In other words, when a parcel is split or combined, the new parcels (commonly referred to as 'Child parcels') are assigned new numbers that are different from the original number(s) (commonly referred to as 'Parent parcels'). This is not to be confused with the process within the CAMA system of inactivating parent parcels which is typically done annually following rollover.

Each county in Michigan has its own approved parcel numbering system. While many jurisdictions have adopted a retiring parent parcel numbering system, some counties and jurisdictions have not.

To determine the scope and status of parent parcel retirement within the Counties in Michigan a survey was conducted in April 2023. The results, based on responses from 75 of 83 Counties, was that roughly 25% of Counties either do not retire parent parcels, or they encourage their assessors to retire parent parcels but do not yet have full compliance. While this number is larger than originally expected, it is noteworthy that of the 25% of Counties that did not retire parent parcels, 63% of the Directors would like to see it changed so that parent parcels are retired while the remaining 37% were neutral. No Directors spoke in favor of non-retirement.

Grounds

As with most topics in the field of property tax administration we seek to ground our arguments in law and support them with guidance given by the STC. The issue of retiring of parcel numbers is no different. At the time the General Property Tax Act was written no parcel numbering system existed and parcels were identified by a unique tax description. However, in 1965 MCL 211.25a was added to give local units the option of replacing the legal description – which were often lengthy and cumbersome to interpret – with a unique real estate index number.

MCL 211.25a states: *An assessing officer, with the approval of the governing body of the city or township, may establish a real estate index number system for listing real estate for purposes of assessment and collection of taxes, in addition to, or in lieu of, the method of listing by legal description provided in this act. The system shall*

describe real estate by county, township, section, block and parcel or lot. The numbering system shall be approved by the state tax commission. The assessing officer shall establish and maintain cross indexes of numbers assigned under the system with the complete legal description of the real estate to which such numbers relate. The assessing officer shall assign individual index numbers and the assessment rolls, tax rolls and tax statements shall carry the index numbers and not the legal descriptions, except that both the legal description and the index number shall be shown on the tax statements for the first year after this section is effective. Indexes established hereunder shall be open to public inspection.

As the Parcel number/index was established to replace the necessity of the legal description on the assessment roll it is clear the parcel index number was designed to be on a 1-to-1 relationship with a legal description. Meaning, if the legal description changes the parcel number should also change. Those in favor of non-retirement of parcel numbers once a legal description has changed could argue that because assessment rolls are developed on an annual basis that the parcel number must only be unique *for that assessment roll*. Unfortunately, the MCL gives no basis for the argument but instead points towards a unique (individual) index number per legal description. This is further supported by the statutes use of the term ‘legal description’ – which carries with it more permanence (i.e., the same from year to year) versus the term ‘tax description’ which is used on assessment rolls on an annual basis. If the legislative intent were that a parcel number only be unique for a given year, then they would have used the term ‘assessment roll description’ or ‘tax description.’

The General Property Tax Act takes up the issue of describing parcels later in the Act in MCL 211.34(2) where it grants authority to the County (specifically the county board of commissioners) to change any description to make it compliant with the Act.

MCL 211.34(2) The county board of commissioners shall also make alterations in the description of any land on the rolls as is necessary to render the descriptions conformable to the requirements of this act.

If the intent of the Act as outlined in MCL 25a is to have an individual index number act as a ‘stand in’ for each legal description, then MCL 211.34(2) grants the County the authority to change those parcel numbers if the assessor has not assigned a unique (individual) number.

Support for a unique parcel number per legal description, and therefore a system of retiring parent parcel numbers is supported by guidance from the STC in Volume 3 (2017) of the Michigan Assessors Manual (pg. 28) which gives the following guidance on retiring parcel numbers: “...*If a legal description changes because of one of these reasons, the existing PIN **is** retired and new numbers assigned to the resulting parcel or parcels...*” (emphasis added). This is consistent with STC recommendations as found in prior releases of the manual. Volume 3, (1986) of the Michigan Assessors Manual (pg. 2-47) gives the following guidance on retiring parcel numbers: “*When a parcel is subdivided into two or more parcels, the **new** property line **and** parcel identification number is inserted on the map.*” (Emphasis added)

Additionally, Bulletin 13 of 1996, page 7. 4a gives the following guidance: *When a change of ownership or a change of description, or any other reason causes a parcel of property to be split into two or more new descriptions that wholly comprise the parent parcel, the parent Property Identification Number (PIN) number **should be retired** in the following year and the two or more new PIN’S for the two or more child parcels should be created.* (Emphasis added)

While the General Property Tax Act does not explicitly address the topic of retiring parent parcel numbers a retiring parent parcel number system is implied in the Act and supported by guidance from the STC.

Benefits of Retiring Parent Parcels

A retiring parent parcel numbering system:

- Ensures that properties going through the foreclosure process are properly identified. Conversely a non-retiring system allows for a parcel number to be foreclosed on in the tax system, while still being used to identify a different parcel on the assessment roll. A retiring parent parcel numbering system removes this hazard.
- Simplifies property identification and tracking for tax and legal purposes, reducing errors and inconsistencies in property records, chain of title, and tax assessments.
- Improves the accuracy of property tax assessments by ensuring that all parcels are accounted for and up to date. This can avoid problems with delinquent taxes on parent parcels that have not been retired in existing systems.
- Facilitates the integration of property records and tax assessment data with other government systems and databases.
- Allows for easier identification of changes in property boundaries or ownership, which can help prevent disputes and legal challenges. If a living parent has undergone several boundary changes, a singular parcel number can currently have multiple legal descriptions in different years; causing real problems for taxpayers and local tax officials trying to allocate the tax burden from one year to the next.
- Provides a more efficient system for updating property records and tax assessments, which can save time and resources for local government officials and property owners.
- Can improve the accuracy of property valuations, which can help ensure that property taxes are fairly and equitably assessed.
- Enables the use of more sophisticated data analysis tools and techniques to identify trends and patterns in property ownership and tax assessments.
- May increase transparency and accountability in property tax administration by making it easier for property owners and the public to access and review property records and tax assessments.
- Can help improve overall compliance with state and local property tax laws and regulations.

Recommendation

We recommend that each jurisdiction in Michigan ensure that their parcel numbering system retires parent parcels for tax administration purposes. This does not suggest a statewide standard numbering format, but rather requires that each county's existing system retires parent parcels. To that end, we recommend the following:

1. Whenever a legal description on a property substantively changes (typically due to a split, combination, or lot line adjustment), the resulting parcel(s) are assigned a new unique parcel identification number (PIN) for the following year and the original PIN be retired. This will additionally mean the current class of the parent parcel is updated to reflect a retired reference real class type. The following exceptions apply:
 - a. Corrections – changes to the legal description that are clerical in nature. For example, if the original legal description reads 'TH S 72D31M56S E 89.99 FT TO E 1/8 LI' and it is corrected to be 'TH S 72D31M56S **W** 89.99 FT TO E 1/8 LI' this is simply a correction, and no new number assignment is required.
 - b. Clarifications – changes to the legal description that enhance or clarify an existing legal description need not be assigned a new number. For example, if the original legal description reads 'Th W to Sec line' and it is enhanced to read 'Th W 450Ft to Sec line' this simply clarifies the legal description, and no new number assignment is required.
 - c. Reconfigurations of a prior parcel – If a resulting parcel legal description is identical to a prior parent parcel legal description, the retired number can be reused. This typically occur in Plats or Subdivisions where lots were combined and then later disassembled.
2. Any changes to local parcel numbering systems be implemented for future parcels only and not be applied retroactively. This will make the transition easier to adopt and implement.
3. Jurisdictions be allowed an appropriate amount of time for implementation.

Thank you for your attention to this matter. We believe that adopting a retiring parent parcel numbering system will benefit both local government officials and property owners across the state of Michigan. If you have any questions or concerns, please do not hesitate to contact us.

May 24, 2023

Re: MAED Dues

To: MAED Executive Board

The MAED Bylaws state:

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.

MAED has seen increasing costs of operations over the last few years. This is due to several factors but primarily due to high inflation over the last few years and increased meeting costs due to insufficient in-person attendees at MAED meetings. In light of this I am recommending the MAED dues be changed to \$200 for regular and subscribing members. While this is a large increase over our prior dues, it should be noted that our previous dues rate has not changed for a very long time. Please consider this a proposal to be voted on by the MAED Executive Board at the Annual meeting in July.

A handwritten signature in blue ink that reads "Brian Busscher". The signature is fluid and cursive, with a long horizontal stroke at the end.

Brian Busscher

MAED Standards Committee Chair

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,

A handwritten signature in blue ink that reads "Brian Busscher". The signature is written in a cursive, flowing style.

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:

- a) The collection, analysis and dissemination of information relative to assessment administration
- b) The holdings of meetings
- c) The publication of such bulletins and reports on subjects relative to assessment administration as may be compiled from time to time
- d) Encouraging legislation conducive to the improvement of assessment administration and the betterment of state and local government
- e) Rendering of such special and general services as may be deemed advisable
- f) 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:

- a) Be the Chair of the Executive Board and preside at all of the meetings of members held for transacting Association business
- b) 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
- c) Be an ex-officio, non-voting member of all committees of the Association
- d) 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:

- a) Give notice and be the recording officer of all meetings
- b) Be custodian of the records of the Association, except those specifically assigned to others
- c) 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:

- a) Maintain membership and financial records of the Association
- b) Have custody of all funds and be responsible for their safekeeping
- c) With approval of the Executive Board, determine the place and manner of deposit and safekeeping of all funds, securities and legal instruments
- d) Disburse funds as directed by the Executive Board and make timely reports to the Board
- e) Present non-budgeted expenditures of more than \$100 to the Executive Board for approval and payment
- f) 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 carry on 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 501(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 principal 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 from 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 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 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,

- a) the Committee can meet and recommend replacement; or
- b) the President can appoint someone to fill the position to finish out the term; or
- c) 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.