



# EATON COUNTY CONTROLLER/ADMINISTRATOR

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**John F. Fuentes, CPA**  
*Controller/Administrator*

**Connie L. Sobie**  
*Deputy Controller/  
Administrator*

September 29, 2020

Attention Township Supervisor/City Manager

Re: Designated Assessor of Record

I'm writing to you regarding Public Act 660 of 2018 that amended the General Property Tax Act (Public Act 206 of 1893), requiring the appointment of a qualified individual to serve as a designated assessor of record. An appointment must be completed no later than December 31, 2020, otherwise, the State Tax Commission (STC) will appoint an individual to serve the County and all local governments in the County.

Attached is a copy of an agreement developed by Leelanau County, vetted by their legal counsel, reviewed by the STC, and approved by the Leelanau County Board of Commissioners, that I wish to recommend we use to declare who our assessor of record will be once a qualified individual has been selected. Such an agreement is a precursor to other action steps to follow. The Eaton County Board of Commissioners will approve use of the attached agreement on October 21, 2020.

However, the agreement must also be approved by a majority of the twenty-one (21) local boards as a necessary action step in the process of appointing an assessor of record.

If the agreement is approved by a majority of the twenty-one (21) local boards, then local boards will be asked to choose one of the following options for an individual to serve as the assessor of record; 1) approve my recommendation that the County's equalization director be appointed to serve the role. Mr. Timothy Vandermark has stated he would serve in this capacity if asked to do so; or 2) recommend someone to the County Board of Commissioners that meets the minimum qualifications to be the designated assessor. It is our understanding that the designated assessor would have to have the Michigan Master Assessing Officer (MMAO) (level 4) certificate to be qualified for Eaton County.

If option 1 is chosen above, the County and local units will not incur costs associated with the new statutory requirement of an assessor of record unless the local unit fails to meet the requirements of the new assessing reform act. Audits will not start until 2022 so no action will be needed until after that. If the local unit should fail in this regard, and is required by the STC to utilize the services of

the designated assessor of record selected under this process, the costs would be paid solely by the local unit per the designated assessor's fee schedule for the purpose of correcting the assessing deficiencies of that unit.

If the preferred option is to recommend someone to the County Board of Commissioners, a majority of the twenty-one (21) local boards must approve the same person. Depending on the selected person's proposal, a retainer fee may be part of the bid and charged annually in which it would be a shared cost of the County and local units.

If the above action steps are not completed, or minimum approvals are not obtained, by December 31, 2020, the STC will appoint an individual for us. The STC has stated that counties are better served selecting a designated assessor locally.

To get started, I'm asking for your consideration of the attached agreement to be reviewed and approved during one of your upcoming board meetings. Whether the agreement is accepted or rejected, it would be very helpful to be notified no later than October 16, 2020, since we will be recommending we move forward with the agreement through the Ways & Means Committee to the full board on that date. After the Board of Commissioners approves, it we will mail it to get local unit board approval.

Please feel free to contact me if you have questions and I look forward to working with you through this multi-step process.

Sincerely,



John Fuentes,  
Controller/Administrator, Eaton County

Attachment(s)

CC: Timothy Vandermark, Eaton County Equalization Director  
City and Township Assessors  
City and Township Clerks