JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

# Mission Statements

## Bureau of Local Government Services

To provide, within available resources, information and counsel to officials in units of local government, State agencies, and taxpayers regarding the administration of State laws requiring the taxation of real and personal property, a uniform system of financial accounting and auditing by units of local government, and prudent fiscal management by them. Michigan ranks 13th among the 50 states in terms of the number of units of local government as follows:

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|---|---|
| Townships | 1,242 |
| Cities | 274 |
| Villages | 258 |
| Counties | 83 |
| School Districts | 552 |
| Public School Academies | 229 |
| Intermediate School Districts | 57 |
| Community Colleges | 28 |
| Special Districts/Authorities | 300 |
| Total | 3,023 |

The Bureau of Local Government Services consists of an Assessment and Certification Division, a Local Audit and Finance Division, and a Property Services Division.

### Assessment and Certification Division

To provide staff services to the State Tax Commission and the State Assessors Board pursuant to a memorandum of understanding, to recommend state equalized valuations, assessed valuations for State-assessed property, and to train and certify assessing officers.

Assessment Section. To provide staff services to the State Tax Commission regarding the administration of certain provisions of the property tax laws and the valuation of State-assessed property.

Certification Section. To provide staff services to the State Assessors Board regarding the training and certification of assessing officials.

### Local Audit and Finance Division

To monitor adherence by units of local government with State statutes administered by the Local Audit and Finance Division, to encourage best financial practices within units of local government, to promote compliance by units of local government with State law, and to provide staff services to

the State Tax Commission for the administration of property tax laws governing the collection and remittance of certain taxes.

Accounting and Auditing Section. To monitor remittances of State taxes collected by units of local government, to establish and utilize effective means for reconciling the same, and to review compliance by the Bureau with internal policies, procedures, and mission statements.

Audit Section. To perform effective and efficient financial audits of selected units of local government, to conduct reviews of the internal controls of selected units of local government, and to monitor their compliance with the State's uniform chart of accounts.

Municipal Finance/Systems and Review Section. To monitor the issuance of debt by units of local government, general financial conditions by reviewing qualifying statements, prior approval applications, deficit elimination plans, and audit reports, and to promote compliance by units of local government with State law through the issuance of bulletins, manuals, and numbered letters.

**Property Services Division**

To administer inspection, foreclosure, auction, and due process notification provisions of the tax-reversion process within certain counties, to assist units of local government and taxpayers in regards to such matters, and to provide staff services to the State Tax Commission for the administration of certain specific taxes, tax exemptions, and the deferred special assessment program.

Foreclosure Services Section. To administer inspection, foreclosure, and auction provisions of the tax-reversion process within counties for which the State is the foreclosing governmental unit.

Reverted Property Section. To administer title work and due process notification provisions of the tax-reversion process within counties for which the State is the foreclosing governmental unit.

Tax Exemption Section. To assist units of local government in the administration of certain specific taxes and tax exemptions by receiving and reviewing tax exemption applications, recommending approval or disapproval, and to serve as an informational resource.

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