

**STATE ASSESSORS BOARD
POLICIES/PROCEDURES**

Revocation Proceedings Statute of Limitations

Adopted: June 15, 2009

Effective: June 15, 2009

Purpose: Under Michigan Compiled Law (MCL) 211.10d, the State Assessors Board is authorized to promulgate Administrative Rules regarding the issuance and revocation of certifications in assessment administration. The State Assessors Board has established Administrative Rules as authorized by MCL 211.10d; part of those rules deals with the revocation of certifications held by assessing officers. Under Administrative Rule 211.447, a certification may be revoked by the State Assessors Board for malfeasance, misfeasance, or nonfeasance of duties imposed by rule or law.

A time limit within which revocation proceedings may be instituted against an assessing officer is considered necessary so that an assessing officer charged with malfeasance, misfeasance, or nonfeasance of duties has adequate opportunity to defend against the allegations. The passage of time can have a significant and negative impact on the ability of an assessing officer to defend against such charges. Memories of events can fade or become inaccurate, key witnesses can become unavailable, relevant documents can become lost or destroyed, etc. A statute of limitations is therefore considered necessary. The purpose of this policy/procedure is to prescribe a time limit within which revocation proceedings may be instituted against an assessing officer.

Policy/Procedure: A revocation proceeding under Administrative Rule 211.447 is considered for purposes of this policy/procedure to have been initiated on the date a signed revocation petition is received in the offices of the State Assessors Board or on the date that the Board votes to commence a revocation proceeding on its own initiative. With the exception of situations where a follow-up 14-point review has been conducted, the alleged malfeasance, misfeasance, or nonfeasance of duty in a revocation proceeding must have occurred within 18 months of the date the revocation proceeding was initiated. Allegations of malfeasance, misfeasance, or nonfeasance of duty which occurred greater than 24 months before the revocation proceeding is commenced shall not be considered by the Board; however, in situations involving a follow-up review by the State Tax Commission, there shall be no statute of limitations. The State Assessors Board may deviate from this policy/procedure for good cause as determined by the State Assessors Board.