

State Tax Commission
Audit of Minimum Assessing Requirements
Summary of the 2011 Pilot Program

At their April 21, 2011 meeting, the State Tax Commission (STC) approved the implementation of a pilot program for the new Audit of Minimum Assessing Requirements (AMAR). The intent of the AMAR is to improve upon the current 14 Point Review and Mini Review which would then be retired. Arenac, Huron and Mecosta Counties have been chosen as the three counties to participate in this pilot program. The AMAR review will look at 4 major areas in each local unit within the three counties: Board of Review, Due Dates, Assessment Roll and Poverty Exemptions. Each item on the review outlines minimum standards that represent a statutory requirement, STC Rule or STC Policy. The minimum standard will be determined as either being met or not being met. Local units will be required to submit detailed information to the STC on how they intend to meet any standards they do not currently meet. Upon completion of the initial review, we will select one local unit in each county that did very well on the review, one that did about average and one that did not do well and conduct a field review of record cards (item C-5 on the AMAR Score Sheet) on those units. This will be done to help determine if the field review should be a part of every AMAR review or only conducted on local units that do not do well on the other components of the review.