

**Week of November 2, 2009**

**Topic: 14-Point Mini Review and 14-Point Review**



Dear SABby,

Can you explain to me the difference between a 14-Point Review and a 14-Point Mini Review? Also, what happens if my local unit fails either review?

Sincerely,  
Fortuna Reviear

Dear Ms. Reviear:

The 14-Point Review is a complete review of the assessing practices of a local unit and includes a record card review along with other statistical analysis. A 14-Point Review can take up to a week to complete and therefore, not very many can be done in a calendar year. The 14-Point Mini-Review is something new the State Tax Commission introduced on a pilot basis in 2008 and fully implemented in 2009. Mini-Reviews are done for an entire County at one time and are a check to determine that local units have certain basic assessing documents.

The Mini-Review starts with a certification statement signed by the Assessor and Township Supervisor or City Manager. This certification statement asks the local unit to “attest” that they have and are maintaining certain documents, for example, land value maps and determinations. Next our field staff will ask the local units to provide them with specific documents. They then meet with the local unit to go over those documents and the mini-review is complete.

A 14-Point Review has 200 total possible points, while a Mini-Review has 100 total points. In 2009 field staff was able to complete Mini-Reviews on 7 Counties and that means that over 20% of the State has undergone a 14-Point Review or Mini-Review since 2002.

Any unit that fails a 14-Point Review or Mini-Review has to submit a detailed action plan to correct the problems that were found in the review. The Commission is currently discussing what follow up will be done on units that fail the Mini Review, including providing one on one education to ensure that the units understand and can correct the problems found during the review.

If you have any questions about the 14-Point Review or Mini Review, you can give Kelli Sobel or Nancy Armstrong a call at 517-335-3429.

Sincerely,  
SABby