




STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING


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**DATE:** August 12, 2008

**TO:** All Local Units of Government subject to 14 point reviews

**FROM:** Robert H. Naftaly, Chairman of the Michigan State Tax Commission 

Valdemar L. Washington, Deputy Treasurer for Local Government Services 

**SUBJECT:** Future 14 point review scoring change

It has recently come to our attention that the scoring key for the State Tax Commission's 14 point review process has been posted on the Michigan Department of Treasury Web site and included in the annual STC-SAB-ACD Compact Disc that is distributed to all local units of government.

The State Tax Commission's 14 point review is one of its primary tools for evaluating the Assessing Administration practices of local governmental units. A necessary part of that evaluation process is determining which local units are compliant with STC assessing administration practices and which local units are non-compliant or substantially non-compliant. To have a realistic evaluation of the assessing administration practices requires a scoring system that is not announced in advance of the 14 point reviews.

The purpose of this Memorandum is to give advance notice to all local units of government subject to the 14 point review process of the following information:

1. The scoring key has been removed from the Michigan Department of Treasury Web Site.
2. The scoring key will no longer be a part of the annual STC-SAB-ACD Compact Disc that is distributed to all local units of government.
3. The scoring key will not be available from Field Staff.
4. Scoring of the 14 point reviews will now be conducted entirely by the State Tax Commission.
5. Local units of Government will receive written notice from the State Tax Commission of their 14 point review score and what their score means.

Any local unit of government that wishes assistance with reviewing their assessing administration practices before it is subjected to a 14 point review is encouraged to contact the Commission office at 517-335-3429 to discuss areas of concern.