

State Tax Commission Complaint Process Regarding Assessment Administration Practices

(Adopted December 16, 2015)

Complaints regarding Assessment Administration Practices are made in writing to: State Tax Commission, Complaints Review, P.O. Box 30471, Lansing, MI 48909.

1. All complaints to the State Tax Commission (STC) regarding assessment administration practices must be submitted in writing, must be signed and dated by the complainant, and must provide adequate documentation to support the complaint before they will be considered. There is no form required to submit a complaint. Once submitted, a complaint becomes public record and will not be treated as confidential.
2. Complaints will be reviewed by STC staff. If insufficient documentation was provided by the complainant, complainant will be permitted to submit adequate documentation to the STC. STC staff will recommend that the STC dismiss all complaints submitted without adequate documentation.
3. The complainant will be notified within 28 days of receipt of the initial complaint whether the complaint will proceed to investigatory review or will be recommended for dismissal.
4. For complaints that proceed to investigatory review, STC staff will send a letter to the assessing officer or Township Supervisor requesting a written response to any allegations requiring investigation.
5. Responses received from the Assessor or the Township Supervisor will be reviewed by STC staff. If STC staff determines that no further action is necessary, staff will recommend that the STC dismiss the complaint. STC staff will notify the complainant, assessing officer and/or Township of the STC's decision within 14 days of the STC's written decision.
6. If it appears to STC staff that the matter warrants further disciplinary review, an informal hearing will be scheduled with the STC's Assessor Discipline Advisory Committee. The Assessor Discipline Advisory Committee will meet with the assessor named in the complaint and allow the assessor and his or her counsel, if desired, to address the specific allegations made against the assessor. Notice of the informal hearing shall be sent to the assessor at least 28 days prior to the scheduled date to allow the assessor time to provide a written response and/or prepare for this informal hearing. This notice shall state the facts and conduct that are alleged to have violated assessing procedure. A copy of the original

complaint shall be included with the notice for the assessor's review. Any written response provided by the assessor must be received by STC staff no later than seven days prior to the scheduled informal hearing.

7. After the informal hearing, if the Assessor Discipline Advisory Committee determines that discipline is warranted, the Committee shall propose disciplinary action. The STC's Executive Director shall send the Committee's proposed disciplinary action to the assessor within 21 days of the informal hearing in the form of a proposed consent agreement. The assessor shall have 21 days to accept the proposal in writing or to present a written counter-proposal. If the Committee and Assessor reach a proposed consent agreement, that proposed consent agreement shall be forwarded to the STC for review and decision. If the assessor does not respond in writing within 21 days, the lack of response will be treated as a rejection and STC staff will forward the matter to the STC for a decision. If the assessor rejects the proposal or makes a counter-proposal for consent agreement, STC staff will prepare a recommendation and forward the matter to the STC for a decision. The STC may dismiss the complaint, adopt the mutually agreed upon proposed consent agreement, reject the proposed consent agreement, accept the assessor's counter-proposal, or refer the complaint for a formal hearing. If no consent agreement is entered the STC shall either dismiss the complaint or refer the complaint for a formal hearing before the Michigan Administrative Hearing System (MAHS).
8. If the Commission makes a determination to proceed with a formal MAHS hearing, the Commission shall send MAHS a request to hold the formal hearing as a contested case hearing.
9. The MAHS Administrative Law Judge will schedule a hearing and, if the parties have not reached a consent agreement, hold a hearing and prepare a Proposal for Decision to the STC. At a scheduled meeting, the STC shall consider the complaint, any staff recommendations, the facts and conclusions of law established at the MAHS hearing, the recommendations from MAHS, any timely exceptions to the Proposal for Decision submitted to MAHS, and any proposed consent agreement and staff response before making a final decision at an STC meeting.
10. The STC's final decision shall be written and is subject to appeal under applicable Michigan law.