



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

ROBERT J. KLEINE
STATE TREASURER

MINUTES OF THE SPECIAL MEETING OF THE STATE TAX COMMISSION

***Richard H. Austin / Treasury Building
State Treasurer's Board Room
430 W. Allegan, Lansing, Michigan***

***Monday, February 22, 2010
11:15 a.m.***

***PRESENT: Robert H. Naftaly, Chair STC (Telephonic Conference)
Douglas B. Roberts, Member STC
Barry N. Simon, Member STC (Telephonic Conference)***

***Kelli Sobel, Executive Director
LaNiece Densteadt, Recording Secretary***

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the minutes of February 9, 2010. (Item 1 on agenda)

Item 2 on the agenda regarding revocation of the certification of Ms. Kendra Rohdy. Executive Director Sobel indicated that Ms. Kendra Rohdy was ordered to appear today and as of 11:20 a.m. had not appeared. Executive Director Sobel indicated that the hearing was being conducted in accordance with the Administrative Procedures Act and in accordance with MCL 24.292 before commencement of proceedings for suspension, revocation, annulment, withdraw, recall, cancellation or amendment of a license an agency will give notice personally or by mail to the licensee of the facts or conduct which warrant the intended action. Ms. Rohdy was notified on February 11, 2010 that she was ordered to appear for the purposes of revocation of her certificate for falsification of a State document. MCL 24.292 goes on to indicate that the licensee shall be given an opportunity to show compliance with all lawful requirements for retention of the license because Ms. Rohdy is accused of falsification of a State document compliance was not possible and therefore, the Commission moved directly to the revocation hearing.

Executive Director Sobel indicated that Ms. Rohdy's attorney wrote a letter to the Commission asking for a postponement of the hearing. Mr. Saylor was notified that the request for postponement was denied and he asked that his letter be placed on the record.

Executive Director Sobel reviewed the facts of the case involving Ms. Rohdy: On January 12, 2010, the State Tax Commission received information that Ms. Rohdy, CMAE 2, had informed the Manistee County Board of Commissioners that she was certified at a Level 3. Staff contacted Ms. Rohdy and asked her to fax a copy of her most recent certificate. Ms. Rohdy faxed a certificate on January 15, 2010 which indicates a level 3 certification. The former SAB files indicate that Ms. Rohdy had taken all of the required classes to achieve her Level 3 but that she had never completed the other requirements to obtain her Level 3; specifically she had not submitted her record cards and had not submitted her experience requirement. The Commission was provided a copy of the faxed certificate received from Ms. Rohdy. A review of the "3" on the faxed certificate under "level" and the "3" under the expiration date shows that they are a different font and type.

The Commission was also provided with a copy of Ms. Rohdy's renewal application for 2010; she signed the renewal for a Level 2 and paid the late renewal fee for a Level 2. The Attorney General's office was notified that we believed Ms. Rohdy had falsified her certificate. This matter was turned over to the criminal division of the Attorney General's office and they asked the State Police to conduct an investigation. The State Police Detective indicated that Ms. Rohdy was unable to produce an original of her Level 3 certificate.

Ms. Rohdy informed the Manistee County Board at their August meeting that she had received her Level 3 certification. All lists of certification applicants approved by the former State Assessors Board during calendar year 2009 were reviewed and Ms. Rohdy was not approved during 2009 for a Level 3 certificate. Ms. Rohdy also has been unable to produce any other documents that support the fact that she received her Level 3 certification; specifically her gold seal certificate or her letter indicating she had received her Level 3.

Commissioner Simon asked what reason was given in the request for postponement. Executive Director Sobel indicated that there were a number of reasons: Ms. Rohdy she had not been properly noticed and that due to a recent injury she would be unable to attend the meeting. The doctor's excuse provided did not indicate that Ms. Rohdy is unable to travel.

Commissioner Simon asked if Ms. Rohdy is still working and still employed by the County. Executive Director Sobel indicated that she is currently on suspension by the County.

Commissioner Simon asked if Ms. Rohdy had completed all her educational requirements and which record cards did she need to complete. Executive Director Sobel indicated that she needed to complete both a commercial and industrial card and that Ms. Rohdy gave no excuse for why she had not completed the cards. Executive Director Sobel also indicated that there were issues in the file regarding which classes Ms. Rohdy had passed; there were two classes she did not receive a passing grade but received credit for passing those classes.

Kate Glancy, from the law firm Gockerman, Wilson, Saylor & Hesslin spoke, indicating that, Ms. Rohdy could not attend the meeting because of her injury. Ms. Glancy asked that it be put on the record that Ms. Rohdy had asked for a postponement and that her doctor's notice indicates that she may not be able to participate in courtroom like proceedings and is unable to travel long distances. Ms. Glancy acknowledged that the Commission meeting isn't a courtroom, but that it would be very difficult for her.

Executive Director Sobel noted for the record that the doctor's excuse did not reference an inability to travel.

Ms. Glancy indicated that Ms. Rohdy's doctors have not cleared her to work. She went on to indicate that Ms. Rohdy had only received 12 days notice of the hearing and it was difficult to prepare for the hearing. She asked that it be noted on the record that they had asked for an adjournment.

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to permanently revoke the certification of Ms. Kendra Rohdy. (Item 2 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the recommendation of Executive Director Sobel to approve continuing education hours for all certified staff and our committee members. (Other Items)

The next Commission meeting will be held April 26, 2010 at the Radisson Hotel Lansing in Michigan II & III Rooms.

It was moved by Roberts, supported by Simon, and unanimously approved to adjourn the special meeting of the State Tax Commission at 11:33 a.m.

DATED TYPED: **February 22, 2010**

DATE APPROVED: **April 26, 2010**

Robert H. Naftaly, Chair
State Tax Commission

Douglas B. Roberts, Member
State Tax Commission

Barry N. Simon, Member
State Tax Commission