

## **State Tax Commission Policy on Assessor Discipline**

### **Following a Failed Follow-Up AMAR Review**

The State Tax Commission adopted the following policy on May 29, 2018:

As part of the Audit of Minimum Assessing Requirements (AMAR) local units are required to submit Corrective Action Plans that specifically indicate how they will correct any deficiencies noted in the AMAR review and when those deficiencies will be corrected. Once the plan is accepted by the State, the local unit is informed of when any necessary follow up review will be conducted.

Upon failing to correct the deficiencies identified in the AMAR review in accordance with the approved Corrective Action Plan, assistance will be provided to the local unit in the form of one on one training to assist with the database corrections.

Upon failing to correct the deficiencies identified in the AMAR review in accordance with the second approved Corrective Action Plan, and in the absence of extenuating circumstances: including but are not limited to serious illness of the assessor or serious illness or death of an immediate family member of the assessor, the State Tax Commission will automatically refer the assessor to the Michigan Administrative Hearing System (MAHS) for formal hearing.