

State Tax Commission

Assessment Administration Complaints and Discipline

The State Tax Commission (STC) has general supervision of the administration of the property tax laws and is responsible for the education and certification of assessing officers and technicians. The STC adopts the following policy and process related to assessment administration complaints and discipline for certified assessing officers and technicians.

Complaint Filing Requirements

Complaints regarding assessment administration and potential misfeasance, malfeasance, and/or nonfeasance of duties by a certified assessing officer or technician must be submitted in writing and cannot be anonymous. There is no form required to submit a complaint. Once submitted, a complaint becomes a public record and will not be treated as confidential.

All complaints to the STC must meet the following requirements to be accepted:

1. Be submitted in writing
2. Be signed and dated by the person(s) filing the complaint
3. Include a contact mailing address and/or email
4. Provide adequate documentation to support the complaint

Complaints must be submitted to:

State Tax Commission
Complaints Review
PO Box 30471
Lansing, MI 48909

The signed and completed complaint may also be saved as a PDF and emailed as an attachment to State-Tax-Commission@michigan.gov.

Complaint Review Process

Complaints will be reviewed by STC staff. If insufficient documentation was provided with the complaint the filer will be notified to resubmit with supporting documentation. If no sufficient documentation is provided, the complaint will not proceed to further review.

The filer will be notified within 28 days of receipt of the complaint whether the complaint will

proceed to investigatory review or if no further action will be taken.

Complaints relating to issues not under STC authority (including special assessments, property valuation, tax bills, elected officials, local unit employment decisions, Open Meetings Act, and Freedom of Information Act) **will not** proceed to investigatory review and the filer will receive written notice that no action will be taken.

Internal Referrals

The Department of Treasury may refer an assessor/technician for an informal hearing before the Assessor Discipline Advisory Committee (ADAC).

Treasury referrals may be for any of the following:

1. Potential misfeasance, malfeasance, and/or nonfeasance of duties related to preparation of the assessment roll or substantial compliance deficiencies noted in an audit.
2. Potential violations of education program requirements by a certified assessing officer or technician, including not doing your own work on assignments, providing students answers/copies of previous assignments, or cheating on an exam.
3. Any other potential violation of property tax laws or STC procedures and guidelines.

Treasury staff will prepare a memo with supporting documentation directed to the STC Executive Director for any internal referral for discipline.

Following receipt and review of the staff memo, the assessor/technician will be referred to an informal hearing before the ADAC.

Investigatory Review

For complaints that proceed to investigatory review, the assessing officer/technician will be notified in writing that a written response with supporting documentation is required to be submitted to the STC. A deadline will be given for the assessor/technician to respond.

The response to the complaint will be reviewed by STC staff. Based on the review of the complaint and response, staff will either recommend dismissal or refer to the Assessor Discipline Advisory Committee for an informal hearing.

Failure to submit a response to the complaint by the deadline will result in automatic referral for an informal hearing before the ADAC.

If no further action is necessary, staff will recommend that the STC dismiss the complaint at a regularly scheduled meeting. The STC will notify the filer and assessor/technician of the STC's decision within 14 days of the STC meeting.

If further review is needed regarding potential misfeasance, malfeasance, and/or nonfeasance of duties by an assessor or technician, an informal hearing will be scheduled with the ADAC.

Assessor Discipline Advisory Committee Informal Hearing

If an assessor/technician is referred to informal hearing, the ADAC will meet with the assessor/technician named in the complaint and allow that person and their legal counsel (if applicable) to address the specific allegations made. The assessor/technician is not required to obtain legal counsel to attend the informal hearing.

Notice of the informal hearing will be sent at least 28 days prior to the scheduled date to allow time to provide a written response for consideration by the ADAC. This notice must state the conduct that is alleged to have violated the property tax laws or assessing procedure.

The assessor/technician may submit a written response to be considered by the ADAC. Any written response provided must be received by the STC no later than seven days prior to the scheduled informal hearing.

At the informal hearing, the ADAC will meet with the assessor/technician to address the specific allegations outlined in the complaint and notice of informal hearing. The ADAC may ask the assessor additional questions related to local units in which they were, or are currently, the assessor of record.

After the informal hearing, the ADAC may recommend no further action, additional training or education, probation, suspension, revocation, or other action it deems appropriate.

If the ADAC determines that discipline is warranted, the ADAC shall propose disciplinary action. The STC's Executive Director will send the proposed disciplinary action to the assessor/technician within 21 days of the informal hearing.

If the ADAC is recommending any disciplinary action other than suspension or revocation, the assessor/technician will be provided a proposed consent agreement. The assessor/technician will have 21 days to accept the consent agreement in writing or present a written counterproposal.

If the assessor/technician does not respond in writing within 21 days, the lack of response

will be treated as a rejection of the proposed consent agreement and will be forwarded to the STC for review and decision.

If the ADAC and assessor/technician reach a proposed consent agreement, that proposed consent agreement will be forwarded to the STC for review and decision.

If the assessor/technician rejects the proposal or makes a counterproposal, STC staff will prepare a recommendation and forward the matter to the STC for review and decision.

At a scheduled meeting, the STC may dismiss the complaint, adopt the signed proposed consent agreement, reject the proposed consent agreement, accept the counterproposal, or refer the assessor/technician for a formal hearing with the Michigan Office of Administrative Hearings and Rules (MOAHR).

Formal Hearing

If the assessor/technician is referred to a formal hearing, the STC will send MOAHR a request to hold the formal hearing as a contested case hearing.

The formal hearing will be scheduled by MOAHR and all communication regarding the formal hearing will come from MOAHR.

If the parties have not reached a consent agreement, MOAHR will hold a formal hearing and prepare a Proposal for Decision that will be provided to the assessor/technician and the STC. The Proposal for Decision shall contain findings of fact and conclusions of law as to whether misfeasance, malfeasance, and/or nonfeasance of duties occurred. The Proposal for Decision shall not contain any recommendation regarding potential sanctions or penalties to be imposed.

At a scheduled meeting, the STC will consider the complaint or other discipline referral, any staff recommendations, the facts and conclusions of law established by MOAHR in the Proposal for Decision, any timely filed exceptions to the Proposal for Decision, and any proposed consent agreement before making a final decision.

The STC will notify the assessor/technician of the STC's decision within 14 days of the STC meeting. The STC's final decision must be in writing and is subject to appeal under applicable Michigan law.