

STATE OF MICHIGAN  
DEPARTMENT OF TREASURYRICK SNYDER  
GOVERNORNICK A. KHOURI  
STATE TREASURER

**DATE:** February 14, 2017

**TO:** Members of the State Tax Commission

**FROM:** Heather S. Frick, Executive Director

**SUBJECT:** Assessors Manual

As you are aware, in 2013, the State entered into a contract with Marshall Swift for development of new Assessor Manuals Volume I and II. The purpose of this memorandum is to provide an update on the development of the manuals and to request STC approval of the plan for implementation of the manuals.

Staff have worked with Marshall Swift since 2013 on the development of the manuals, reviewing in detail all the material and providing feedback to Marshall Swift. Final hard copies were recently delivered. The 2014 manual as developed by Marshall Swift is identical to prior versions of the Michigan Assessors Manual. There are no changes in the calculations, the layout of the manual or how costs are developed by assessors. It was important to the STC and staff that the new manual be as identical as possible to the current manual.

In addition, staff have been working with Marshall Swift and CAMA software providers on the development and implementation of the electronic database that contains the cost tables for the manuals, commonly referred to as MMSVP (Michigan Marshall Swift Valuation Platform). The license agreement with Marshall Swift requires CAMA providers to electronically connect to MMSVP in order to integrate the cost tables into their CAMA software.

Due to implementation delays experienced by the primary CAMA vendor in Michigan, staff recommends the STC approve to distribute the 2014 manual to all assessors in 2017 with authorization for use in 2018, but that the STC also authorize continued use of the 2003 manual until the 2019 assessments. At that time, only the 2014 manual would be authorized for use.

Staff also recommend the STC approve and delegate authority to staff to take all the necessary steps to implement the CAMA Software Development Program. This program will require all CAMA vendors who wish to offer services in Michigan to go through electronic testing to ensure they are meeting all State of Michigan requirements. This testing will be implemented in the fall of 2017 with all approvals finalized by the full implementation of the 2014 manual in May 2018. This Development Program will also allow CAMA providers "early" access to form changes so that they may be tested and integrated into their software.