



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

July 14, 2014

Dear Homeowner:

The State Tax Commission (STC) has contracted with Tax Management Associates (TMA) to conduct an Audit of Minimum Assessing Requirements (AMAR) reviews statewide for any local unit that has not recently been reviewed. The County you reside in has been selected for the 2013/2014 audit. As part of the AMAR review, TMA will be conducting **record card inspections** on a sample of properties within your local assessing unit. TMA staff will be working in teams of two, and each team lead will be equipped with a State of Michigan Contractor ID badge which will be displayed at all times.

Record card inspections are required to verify that the records used by the local unit assessor match what is physically located at the property. Measurements of the **exterior** of the home are required as are measurements of any and all structures on the property including: sheds, decks, porches, garages, utility buildings, pools, or any other structure erected on a property. TMA staff will have the local unit's assessment record card in their possession at the time of the inspection to ensure timely completion at your property.

TMA staff **will not** be required to enter the residence of a homeowner, but may interview the homeowner if they are home at the time of the inspection. Questions may be asked of the homeowner about some of the interior features of the home.

The AMAR review is designed to audit the local unit's assessment practices and provide the STC a detailed report of TMA's findings. **If you have any questions or feedback about our visit, please call TMA at 810-225-7605 or e-mail at [AMAR@tma1.com](mailto:AMAR@tma1.com).**

Please see a list of Frequently Asked Questions on the reverse side of this letter.

Sincerely,

Kelli Sobel, Executive Director  
State Tax Commission

Al Consiglio, Director, New Projects  
Tax Management Associates, Inc.

cc:  Township Supervisor or City Manager  
 Township or City Assessor

## List of Frequently Asked Questions

1. Q: Why was my property selected?  
A: A random sample of residential parcels in your City/Township was selected to be audited.
2. Q: Are all of the homes in my City/Township going to be inspected?  
A: No. Tax Management Associates (TMA) is only performing inspections on a random sample of properties. Generally, 1% of the total homes in your City/Township are selected.
3. Q: What is AMAR?  
A: AMAR stands for Audit of Minimum Assessing Requirements. TMA is performing this audit under contract with the Department of Treasury and every City/Township in your County will be reviewed.
4. Q: Who is TMA?  
A: Tax Management Associates (TMA) is an auditing and consulting firm who has had a contract with the Department of Treasury since 2006. TMA's local office is in Brighton, Michigan. They provide many services to State and Local Governments in the area of property tax.
5. Q: What is this for?  
A: The AMAR program assists the Department of Treasury and the State Tax Commission on getting an accurate measurement of how your local assessor is doing in performing their job duties.
6. Q: Why was I notified and not my neighbors?  
A: Every property that was selected as part of the random sample will receive a letter in the mail in advance of TMA's field staff visiting your property. Properties not selected as part of the audit are not notified.
7. Q: Will my taxes go up?  
A: No. TMA's findings will be reported back to the State Tax Commission. In the event TMA discovers large discrepancies, the State Tax Commission may require the local assessor to develop a corrective action plan for ALL properties within the jurisdiction, not just your property and others selected for the audit. TMA **is not** estimating or changing the value of your home.
8. Q: What is needed of me for the survey?  
A: Answer a few brief questions, if you are home at the time of our inspection, and allow TMA field staff access to measure the **exterior** of your home and any other improvements on the property (i.e., pools, decks, porches, sheds, utility buildings, pole barns, etc.). **At no time will TMA need access to the interior of your home.**
9. Q: How long will this take?  
A: Approximately 15-20 minutes, maybe longer if there are several improvements on the property to measure.
10. Q: Can I ask that field staff not visit my property?  
A: Yes. If you would prefer not to have field staff visit your property, please contact TMA at 810-225-7605 or e-mail at [AMAR@tma1.com](mailto:AMAR@tma1.com).