

## STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS STATE TREASURER

January 15, 2019



Dear Mr. Ostergren:

The State Tax Commission has received information regarding conduct that may warrant disciplinary action against your assessor certification up to and including suspension or revocation of your certificate. Specifically, you sent an email to the Supervisor of Gerrish Township and other Gerrish Township Officials on October 10, 2018 that included portions of the Michigan Certified Assessing Officer Self-Study Program materials. As stated in the signed Non-Disclosure Agreement "The Candidate acknowledges and agrees his/her assessing certification may be jeopardized and/or revoked by the STC if this NDA is violated in any manner." Violation of the Non-Disclosure Agreement includes:

Confidential Information. The content of the course material and Exam, including without limitation, questions, answers, or any communication, including oral communication, regarding or related to the Exam is STC confidential information ("Confidential Information"). Any disclosure of Confidential Information is a violation of this NDA and could compromise the integrity and security of the MCAO Certification Program. The Candidate is expressly prohibited from disclosing, publishing, reproducing, copying, selling, posting, downloading or transmitting any Confidential Information, in whole or in part, in any form or by any means, oral or written, electronic or mechanical, for any purpose.

In light of the violation of the NDA, staff has recommended that you proceed to an informal hearing before the Assessor Discipline Advisory Committee (ADAC) in accordance with the process set out in the State Tax Commission Complaint Process Regarding Assessment Administration Practices. The informal hearing has been scheduled on February 21, 2019 at 11:15 a.m. EST. The informal hearing will be held at 430 W. Allegan Street, Lansing, in the Richard Austin Building. Should you wish to provide a written response to these allegations for the ADAC to consider, your response must be received in my office by 5:00 p.m. on February 14, 2019. Please be advised that this is an informal hearing. The ADAC will meet with you and allow you and/or your counsel, if represented, to address the specific allegations outlined above. The ADAC may also review additional information or ask questions. The ADAC will weigh the information presented to them and will make a recommendation to the State Tax Commission if any further action against your assessor certification is warranted.

Enclosed is a copy of the State Tax Commission Complaint Process Regarding Assessment Administration Practices, outlining the informal hearing process for your review. Also enclosed are all prior correspondence regarding this matter. Further, if you wish to appear by telephone, you may submit that request via email to State-Tax-Commission@michigan.gov and include the telephone number where you can be reached on February 21, 2019 at 11:15 a.m. EST. You will receive a confirmation email from staff indicating whether your request to appear by telephone has been approved.

Should you have further questions, you can contact me directly at (517) 335-1215.

Sincerely,

Heather S. Frick, Executive Director

State Tax Commission

**Enclosures**