



AGENDA
Committee of the Whole
Monday, October 28, 2019 @ 5:30 p.m.
Tony Benavides Lansing City Council Chambers, City Hall 10th Floor

Council Member Wood, Chairperson
Council Member Spadafore, Vice Chairperson

1. **Call to Order**
2. **Roll Call**
3. **Minutes**
 - October 14, 2019
4. **Public Comment on Agenda Items (Up to 3 Minutes)**
5. **Presentations:**
 - Ingham County Fair Director McKeever
 - Friends of Lansing Cemetery – Loretta Stanaway
 - “Not Without Us” Findings – Annie Urasky
6. **Discussion/Action:**
 - A.) **DISCUSSION** – Communication from Michigan Department of Treasury
RE: Audit of Minimum Assessing Requirements Review (AMAR) Update

{Closed Session}

 - Ratification of Union Contract- Capital City Labor Program (CCLP) Non-Supervisory Unit
 - Ratification of Union Contract – Capital City Labor Program (CCLP) Supervisory Unit
(PENDING UNION RATIFICATION)

{Reconvene}

 - B.) **RESOLUTION** – Ratification of Union Contract – CCLP Non-Supervisory
 - C.) **RESOLUTION** – Ratification of Union Contract –CCLP Supervisory
7. **Other**
8. **Adjourn**

The City of Lansing's Mission is to ensure quality of life by:

- I. Promoting a vibrant, safe, healthy and inclusive community that provides opportunity for personal and economic growth for residents, businesses and visitors
- II. Securing short and long term financial stability through prudent management of city resources.
- III. Providing reliable, efficient and quality services that are responsive to the needs of residents and businesses.
- IV. Adopting sustainable practices that protect and enhance our cultural, natural and historical resources.
- V. Facilitating regional collaboration and connecting communities

PUBLIC COMMENT AND SIGN IN SHEET

COMMITTEE OF THE WHOLE

5:30 P. M.

DATE OCT 28, 2019

Please print

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DRAFT



MINUTES **Committee of the Whole** **Monday, October 14, 2019 @ 5:30 p.m.** **Tony Benavides Lansing City Council Chambers**

CALL TO ORDER

Council Member Wood called the meeting called to order at 5:30 p.m.

PRESENT

Councilmember Kathie Dunbar- arrived at 5:35 p.m.
Councilmember Jeremy A. Garza
Councilmember Adam Hussain
Council Member Brian T. Jackson
Councilmember Peter Spadafore
Councilmember Patricia Spitzley- excused
Councilmember Jody Washington
Councilmember Carol Wood

OTHERS PRESENT

Sherrie Boak, Council Staff
Eric Brewer, Council Internal Auditor
Jim Smiertka, City Attorney
Nick Tate, Litigation Attorney
Lisa Hagen, Assistant City Attorney/Council Research Assistant
Loretta Stanaway
Bob Trezise, LEAP
Kris Klein, LEAP
Hannah Bryant, LEAP

MINUTES

MOTION BY COUNCIL MEMBER SPADAFORE TO APPROVE THE MINUTES FROM SEPTEMBER 30, 2019 AS PRESENTED. MOTION CARRIED 6-0.

MOTION BY COUNCIL MEMBER SPADAFORE TO APPROVE THE MINUTES FROM THE OCTOBER 7, 2019 MEETING AS PRESENTED. MOTION CARRIED 6-0.

PUBLIC COMMENT

Ms. Stanaway spoke on items on the Council agenda including brownfields and in opposition to offer funding towards developers.

DRAFT

Presentations

Economic Development & Planning Updates including LEAP

Mr. Trezise distributed handouts to the Committee, and then began his presentation on Brownfields, capturing taxes, reimbursement of taxes and incentives. Council Member Spadafore mentioned that there have been examples in the past where a developer has had issues even to the extent of a complaint to the State, and in those cases is there an inspection when LEAP is providing incentives to do a due diligence on the project. Mr. Trezise did confirm there are inspections. Council President Wood noted that LEAP has acknowledged the developer pay back for addressing the environmental issues but those funds are not going back into the general fund for normal business of running the City and encouraged the City Council Auditor to research this practice. She then admitted that under Mayor Hollister the City did not do the amount of OPRA's or Brownfields and the City did suffer because of that. Council Member Spadafore asked how long the City has been doing Brownfields and which of those are back to paying taxes to the City, not to the project. Mr. Trezise stated they have approved 78 Brownfields in the last 25 years with the first one in 1999. Currently there are 26-28 that are active Brownfields that are still be captured. Reimbursement is done only when they tear down and rebuild. Council Member Spadafore asked how many of the 78 were 30 year Brownfields and Mr. Trezise was not able to provide that information, but his opinion was that most were a 15-year range. Council Member Spadafore asked LEAP to follow up to let Council know of the 78, which are not active and which were successful. Council Member Hussain asked who was responsible for inspecting and checking up on the Brownfields, confirming they provided the jobs they stated they would, transparency in bidding, etc. He too asked LEAP to follow up with Council on historical data, so when Council can use it to vet applications. Mr. Trezise acknowledged they do audit all incentives projects and have information on their website. He was then asked if they "self-audit" and Mr. Trezise state they review what Council puts in the agreements and the developer has 2 years to do the project per the agreement, so LEAP performs an audit every 2 years on the project. He then admitted they do not have the resources to have "boots on the ground" of the project, but they do a deep audit and monitoring. Council Member Washington asked if there has been a discussion with the Treasury on the audit of the income taxes for the projects. Mr. Trezise admitted in 2006 the process was taken from the HRCS Department and shifted to LEAP, but would welcome another Department to take that task on, at which he was encouraged to speak to the Mayor. Mr. Smiertka confirmed that the universal development agreement does have provisions that address collection of income taxes, place in the contract, and post on the job sites the requirement for income tax and reporting. Council President Wood stated that she understood that some of the Unions have offered to do the monitoring also. Council Member Jackson encouraged negotiating 15 year Brownfields instead of 30, the so funds would increase sooner, or consider a way to have incremental increases. Council Member Hussain asked if other municipalities have ever taken possession of properties, done the abatement themselves and gotten the Brownfield incentives. Mr. Trezise stated that sometimes there are a lack of incentives, and some states still utilize eminent domain and obtain property that way. Council President Wood asked if there is anything currently happening in the Michigan Legislature that would allow a community to collect a public safety fee in the Brownfield.

The presentation moved into the strategy that LEAP does to attract businesses and economic development. Council President Wood asked about the work LEAP does regionally and if they receive funds from other municipalities. Mr. Trezise confirmed they have a 8 year contract for the City of Lansing, and they have three counties where they collect \$3,000 - \$15,000. LEAP does regional practices that the City and those other municipalities all benefit from. He then stated when approached by potential businesses, they already have a certain criteria of where they want to be or can be. Council Member Hussain asked if there have been any attempts to coordinate with LEDC, Public Service and MDOT on their projects and providing outreach,

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information and resources to the businesses that will be effected by their forthcoming projects. Mr. Trezise admitted they focus more regionally on businesses with 500 or more customers and it is hard to go door to door with small businesses. He added that they could consider programs.

DISCUSSION/ACTION:

Executive Order 2019-07- Adoption of Universal Development Agreement

Council President Wood provided an explanation that this was an Executive Order that does not require Council approval in any form, and therefore the purpose of this discussion is to make sure Council can have a discussion and get any questions answered. Mr. Smiertka outlined the document, noting that this was for use for developing projects that use economic incentives. This would not apply to real estate transfers because those are covered under the development agreements. The Executive Order itself is done by the Mayor to implement projects with performance measures, timelines, reporting, and objectives. There are no direct City funds involved with this order or agreement, and it has been vetted through labor, the Chamber of Commerce and OCA. The Committee proceeded with a review of the document. On page 4, Council Member Garza asked who is responsible for making sure the incomes taxes are required and paid, and Mr. Smiertka stated it would appear later in the document. The Committee continued review and Mr. Smiertka referenced page 6, Section 3 the application and Section 5 with the term and conditions of completion. Also included in the document was the commitment to hire local labor on page 10 and the commitment to pay taxes on page 11. Council Member Jackson asked, if this was an Executive Order with no Council action, why were not all Council Members approached, because if approached he would have asked that the document incorporated mitigation on the climate crisis, and an incentive for building with high energy standards. Council President Wood informed Council Member Jackson that since 2008 the Council has been working on a Universal Development Agreement on the books and this was based on the Administration addressing past recommendations, communications with the Chamber and other universal agreements. Council Member Dunbar stated that having an Executive Order in place does not preclude Council from amending what Council has adopted in the past to add climate action. Mr. Trezise was then asked if the agreement offers any incentives for those standards, and he stated no. Council President Wood noted that with the previous Executive Order with the past Administration, the Council adopted a universal agreement, however that is no null and void since the Executive Order. In addition, since the Executive Order is now in place, Council cannot create another document unless they write an Ordinance.

Adjourn

The meeting adjourned at 7:05 p.m.

Respectfully Submitted by,

Sherrie Boak, Recording Secretary

Lansing City Council

Approved by the Committee on

FOLHC Presentation Committee of the Whole re: cemetery office relocation 10-28-19

*Council
Secretary*

With

Jeff Davis, Greater Lansing Monument

Al Jensen, Palmer Bush and Jensen Family Funeral Homes

Paul Tate, Tiffany Funeral Homes

James Riley, Jr., Riley Funeral Home

The FOLHC's mission is to "protect, promote and prosper" the three city-owned cemeteries & that includes the office on Mt. Hope Ave. (which has been there 60+ years)

This is a bad idea for many reasons, foremost of which is *you cannot treat grieving people the same way you treat someone returning a library book or paying for a zumba class*. Secondly, the disability access issues at the Foster Community Center are serious.

You come across as heartless, insensitive and uncaring if you refuse to recognize that people coming to arrange burial services and buy grave sites and columbarium sites deserve to be treated deferentially and with respect for their emotions and that they require privacy while they are vulnerable and fragile in their time of grief. You are dealing with people in their most perilous and sensitive state versus dealing with day to day business transactions; these are two very different things.

The Foster Community Center is functionally inaccessible to many handicapped or disabled persons, particularly if they use a motorized wheelchair. The elevator breaks down often. Specifics on this topic follow in the bullet points.

The administration has handled this poorly, appearing to attempt to sneak this into effect with minimal notice to funeral homes, monument companies, florists; and even less notice to the public. The city council was not informed prior to us making it public; the FOLHC was not informed. If a citizen didn't happen to go to the cemetery office during the time the notice was on the door, they would not have known.

The stated reason of staffing issues will actually be aggravated by this move since the cemetery office staff person was not planning to retire for one to two years yet but is now putting in her resignation papers. *It will not be a cost saving move*. Actually, it could cost the city if people find it easier to go elsewhere to conduct business. And you have \$4+ million in new P & R money, Fratcher Memorial Garden income and Evergreen Section G income so funding shouldn't be a problem. You cannot solve staffing issues on the backs of the grieving public.

It takes a certain personality and demeanor and skill set to do that job. *It is not an interchangeable position*. Just because someone can answer a phone and enter data doesn't mean they can appropriately deal with grieving persons.

Submitted 12/1/19

It is not the public's job to make it easier for you to serve them, it's your job to make it easy to serve the public.

The informed public is universally against this move. Over 8,000 people have viewed the FOLHC FB posts on this; 338 emoticons, 227 comments and 108 shares – all against this move.* A petition taken only to two community meetings has 47 signatures against this move.

And nothing has been said about what would be done with the cemetery office if it is vacated.

- **Current location**

- Is convenient
- Has accessible bathrooms
- Is realistically accessible to handicapped/disabled
- Short walk to short ramp to wide door
- Sufficient space inside for motorized wheelchair
- Sufficient space inside for family to gather
- Provides oversight to activities in the cemeteries, especially Mt. Hope (safety of public, workers, someone gets injured, inappropriate conduct, nature conditions)
- Nearby in an emergency
- Serves public seeking grave site locations and genealogical information, which is a service that should be provided; Find A Grave research helps the public and the staff by making info available to all
- Easy access for funeral homes, florists and monument companies
- Protects irreplaceable historical records from loss to theft or desecration because they are under observation; these archival materials need to be supervised so people don't steal items, use pens, or eat and/or drink around them; must be stored in cool and dry space – no attics or basements; need to be properly secured against unauthorized access
- People have volunteered to help digitize records; were told union job; now, however, interns seem to be working on this
- People have volunteered to staff office in current location
- People have offered to be trained to work in current location
- Columbarium wall at Mt. Hope generates \$112,500+ and Evergreen Section G generates another \$75,000+ a year or more
- All other local cemeteries have on site offices
- Travel back and forth wastes time and money of staff and citizens

- **Proposed Foster Community Center location**

- Two miles away in heavy traffic area
- Parking lot often full
- Three handicap access parking spots, usually already occupied
- 30' to the ramp
- Ramp is long and exposed to weather

- Double entry doors not wide enough for motorized wheelchair
- Double entry doors usually locked
- Long hike to elevator
- Elevator barely accommodates one standard wheelchair and one person, no room for service animal
- Elevator often breaks down
- Another hike to hallway to P & R offices
- Short hallway into P & R offices
- Both bathrooms that floor are inaccessible
- Small cubicle area not large enough for more than two people – one if the other person is in a wheelchair
- No privacy
- Public can choose to not go to events at FCC due to accessibility limitations but if they need to buy a grave or plan a service they would not be able to choose not to go there
- For Spectran, Redi-Ride and door-to-door CATA users, this would be problematic and require multiple pick ups and drop offs if they had to go back and forth from the cemetery to FCC
- Unsure where card files, maps and other records, flags, etc., would be located
- How would maintain safety of historical records
- Conference room not always available
- Parking for hearse and public's dismay at seeing a hearse there

Public has complained of no response from some city council persons, the mayor and the parks director (Carol Wood, Jody Washington, Jeremy Garza and Peter Spadafore have answered emails or posts)

Quotes from posts on FB: "This would be like Kositchek's moving a salesperson to accounting and expecting customers could still be served"

"Just because most of the constituents are dead doesn't mean they don't have living relatives."

"I have business to conduct there and I won't be happy if they make it more difficult."

"This will lead to the decay & disrespect of the cemeteries and destroy pioneer heritage"

"If this goes through you should picket the cemetery office when they begin moving"

"Why not have a public/private venture and build accessible chapel/office/bathrooms in Evergreen?"

"Why not grow flowers in the greenhouses and sell them as a new revenue stream?"

"They'll sell it to Gillespie to leave empty for another tax write off."

Not Without Us Census and Needs Assessment

Michigan Department of Civil Rights
Division on Deaf, DeafBlind and Hard
of Hearing

Director Annie Urasky

October 28, 2019



NOT WITHOUT US

- ▶ **Multifaceted research project to estimate the size of the Deaf, DeafBlind, and Hard of Hearing communities and to understand experiences, preferences, and needs to inform policy and program development**
- ▶ **Statewide survey to determine incidence and type of hearing loss (n=3,600)**
- ▶ **Comprehensive needs assessment covering multiple domains including communication preferences, education and employment experiences, health and health care access, access to public services, and policy and program priorities (n=872)**
- ▶ **Research team included Public Sector Consultants and Madonna University Sign Language Studies Department**



INITIATIVE GOALS

- ▶ **The initiative's primary goals are to:**
 - **Gather current and accurate information about the population of Deaf, DeafBlind, and Hard of Hearing people in Michigan**
 - **Understand the needs of the people within these communities to guide development of future policies and programs**
 - **Share and discuss this data with a broad audience**

STEERING COMMITTEE

- ▶ The project team convened an 8-member steering team to provide strategic counsel and to approve project materials.

- Teddy Dorsette
- Liz Kobylak
- Nan Asher
- Dr. Michael McKee
- Tanya Wyatt
- Matthew Stephens
- Debbie Mitre-Smith
- Sean Forbes

NOT WITHOUT US



Your Community. Your Engagement. Your Empowerment.

www.NotWithoutUsMich.org



CENSUS

CENSUS: WHAT DID WE LEARN?

Hard of Hearing
632,825

Deaf
45,853

DeafBlind
10,165

- ▶ The new census reveals the last population estimate vastly undercounted the DDBHH communities in Michigan.
- ▶ Previously, the census estimated the population at 4%, but the Not Without Us census estimated found the population was 7.41% – nearly double the previous estimate.
- ▶ The percentage of population and type of hearing loss vary across the state.

NEEDS ASSESSMENT

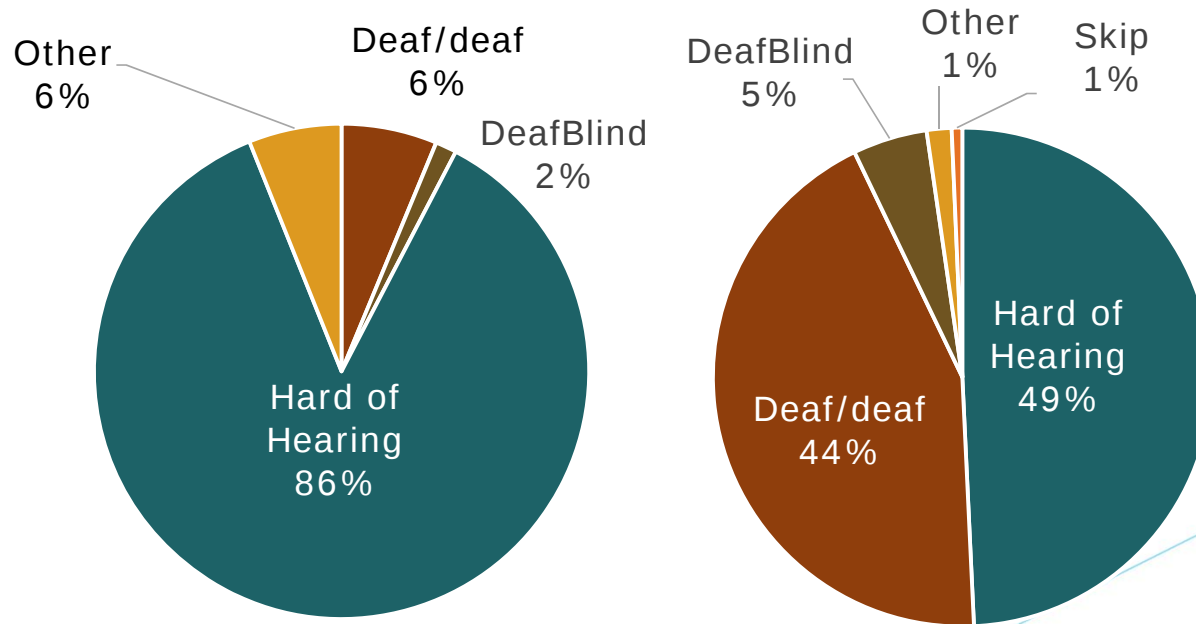


OVERVIEW

- ▶ **The needs assessment covers all areas of an individual's life where they might face barriers due to having a different level of hearing including:**
 - **Demographics**
 - **Communication preferences**
 - **Education and employment**
 - **Housing and transportation**
 - **Healthcare and access to services**
 - **Priorities for the State in providing services**
- ▶ **Questions, especially those regarding access to health care, education and employment were tailored based on the age of onset and the current age of respondents.**

SURVEY DEMOGRAPHICS

- ▶ Good representation of the population by age, gender, type of hearing loss, and geography.
- ▶ Almost 30% of Hard of Hearing respondents were 65 and over while over one-third of DeafBlind respondents were 14 or younger.
- ▶ Black/African-American, American Indian/Alaska Natives, and Hispanic populations appear to be underrepresented.



*COMMUNICATION
NEEDS AND
PREFERENCES*

KEY FINDING: LANGUAGE USE

- ▶ Most Deaf/deaf and DeafBlind individuals are bilingual.
- ▶ Nearly 20% of Hard of Hearing individuals use sign language, including American Sign Language (ASL).
- ▶ Individuals use a variety of communication methods and tools.
- ▶ Barriers exist for accessing nearly all communication services and tools.

**Bilingual (ASL/
English Respondents)**

Deaf: 57%

DeafBlind: 55%

Hard of Hearing: 19%

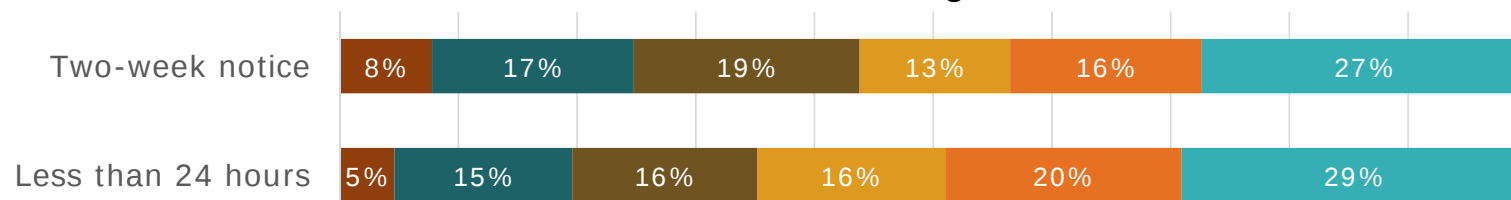
INTERPRETER PREFERENCE AND AVAILABILITY

Use of in-person interpreters or video remote interpreters (VRI)

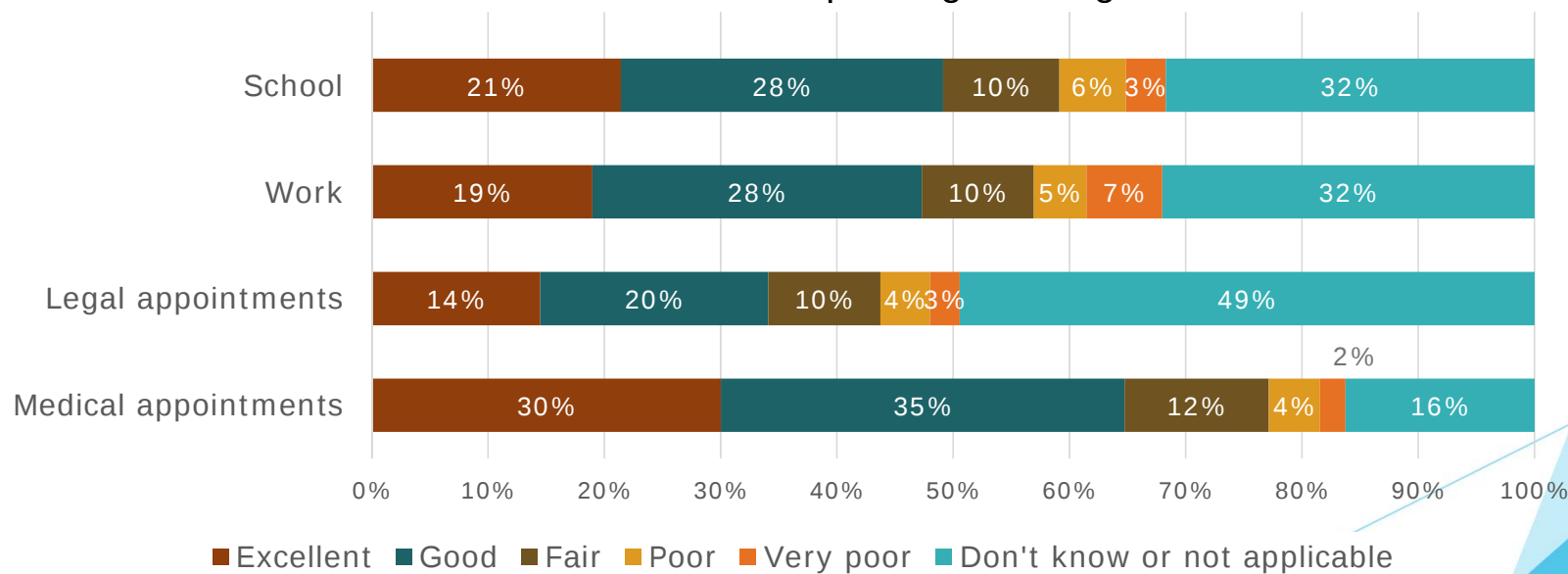
- 73% prefer in-person
- 20% depends on situation
 - 4 % prefer VRI
 - 3% no preference

EXPERIENCE WITH INTERPRETERS

Scheduling



Interpreting Setting



CAPTIONING

Access to Live Captioning Services

**28% say live captioning is important for
meetings and public events**

**70 percent have issues with availability of
captioning**



*ACCESS TO
SERVICES*

KEY FINDING: ACCESS TO SERVICES

- ▶ **Many respondents qualify for a variety of services provided by government agencies, non-profits and other organizations for assistance with employment opportunities, communication tools, income-based services, and other social services.**
- ▶ **The key to be able to participate in these programs and services depend on how accessible these services are.**

KEY FINDINGS: ACCESS TO SERVICES

	% of Respondents who identified the service as being applicable	Might apply to you, but you have not applied	Applied but not receiving service	Currently receiving service	Received service in the past, but no longer do
Government programs					
Michigan Rehabilitation Services (MRS)	50%	30%	4%	22%	55%
Medicare	45%	11%	3%	78%	9%
Social Security Disability Insurance (SSDI)	36%	23%	9%	50%	18%
Medicaid, (e.g.: Healthy Michigan Plan, MIChild or MI Health Link	32%	8%	9%	59%	24%
Food Assistance (SNAP, Bridge Card, WIC)	26%	16%	11%	38%	35%
Children's Special Health Care Services	22%	19%	2%	47%	32%
Mental Health Services (e.g.: CMH)	20%	47%	4%	22%	26%
Disability Network/Center for Independent Living	18%	75%	2%	7%	16%
Michigan Bureau of Services for Blind Persons, or BSBP	8%	53%	5%	13%	28%

KEY FINDING: ACCESS TO SERVICES

- ▶ **Many programs ask individuals to prove eligibility, which can be tough to navigate for those who have different communication preferences.**
- **No access to communication assistance: 68%**
- **Agency limitations: 76%**
- **Application difficulties: 37%**
- **Uncertainty about qualifications: 34%**
- **Other: 17%**

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PRIORITIES

KEY FINDING: TOP PRIORITIES FOR THE DIVISION

Deaf and DeafBlind

- ▶ **Promote legislation which protects rights of people who are deaf, deafblind and hard of hearing to ensure funding for programs/services**
- ▶ Improve quality of services and accommodations for deaf, deafblind and hard of hearing
- ▶ **Educate state agencies and public to ensure communication access.**

Hard of Hearing

- ▶ Advocate for hearing aid coverage through health insurance,
- ▶ **Promote legislation which protects rights of people who are deaf, deafblind and hard of hearing, and to ensure funding for programs/services**
- ▶ **Educate state agencies and public to ensure communication access**

NEXT STEPS

- ▶ **Community Conversations**
- ▶ **Can be accessed at our website at:**
- ▶ **https://www.michigan.gov/documents/mdcr/MDCR_NWU_Viewbook_FINAL_666094_7.pdf**
- ▶ **Weekly video posts on key takeaways from survey results**

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GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

October 4, 2019

Andy Schor, Mayor
City of Lansing, Ingham County
124 W. Michigan Avenue
Lansing, MI 48933

Dear Mayor Andy Schor:

As you are aware, an initial AMAR review was conducted in your local unit. A corrective action plan was submitted by your local unit and approved by the State. A follow up review was conducted on September 16, 2019. That review indicated: The form 5076, Small Business Property Tax Exemption Claim, was not properly processed. The State Tax Commission expects this issue to be corrected by your next full AMAR review.

Thank you for your cooperation throughout this process.

Sincerely,

A handwritten signature in black ink, appearing to read "Will Gast".

Will Gast
Michigan Department of Treasury

Cc: Local Unit Clerk
County Equalization Director
Local Unit Assessor



Andy Schor, Mayor

CITYASSESSORS OFFICE

Sharon Frischman, Assessor

3rd Floor City Hall
124 West Michigan Avenue
Lansing, Michigan 48933
(517) 483-7624
FAX: (517) 483-4101
www.lansingmi.gov/City-Assessor

April 3, 2018

Kelli Sobel
Michigan Department of Treasury
P.O. Box 30471
Lansing, MI 48909

Re: Corrective Action Plan, AMAR results

Requirements not met:

Does the local unit have proper ECFs?

As the notes mention, we did meet the requirements for residential and commercial property. Only 1% of our real property parcels are classed industrial. Gathering enough sales data to analyze and produce reliable results for an ECF determination is difficult without some assistance from Ingham County Equalization. As you know, the city is tasked with determining value annually regardless of how much data is available. We have worked with Ingham County Equalization and have performed a review of all industrial property for the 2018 assessment roll. Land value tables were simplified, ECFs applied and each industrial parcel was reviewed individually.

Does the local unit have proper land value maps?

The City of Lansing has a little over 40,000 real property parcels. Because we are an older city, many residential parcels are very small. In order to produce land value maps that can be read, we would need to print hundreds of them. This would be very costly and time consuming. We have recently applied for and been approved to have an electronic assessment roll. We are now able to print land value maps electronically. If acceptable to the State Tax Commission, we propose to print the land value maps to a file that can be stored electronically and printed on demand.

Does the local unit have proper land value determinations?

The 2017 roll had 1,712 parcels that had a land adjustment without a reason. The 2018 roll now has 317 parcels that have adjustment without a reason. While this represents less than the acceptable 1%, we will continue to review land values and remove all adjustments that do not have a reason.

Did the local unit properly process any Small Taxpayer Exemptions that were received?

The city received 1,113 5076 forms, a sampling of 27 were pulled from files. We did not process any forms received after the filing deadline as a matter of policy. I am probably one of the strictest Assessors when it comes to processing late personal property forms. It is unclear whether the problem was a missing form or a missing signature on a form. I will counsel staff to make sure that they are not processing any forms that are unsigned. We will also implement a review process that ensures that any parcels that may have been previously exempt are returned to the roll if a 5076 form is not received for the current year.

Please feel free to contact me for further clarification if needed.

Respectfully,

A handwritten signature in black ink, appearing to read 'Sharon Frischman', with a long horizontal flourish extending to the right.

Sharon Frischman, MMAO
City of Lansing Assessor
Direct 517 483 4136
Sharon.frischman@lansingmi.gov

C: Andy Schor, City of Lansing Mayor
Doug Stover, Ingham County Equalization Director



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

March 22, 2018

Andy Schor, Mayor
Lansing City, Ingham County
124 W. Michigan Avenue
Lansing, MI 48933

RECEIVED

MAR 28 2018

ASSESSORS OFFICE

Dear Andy Schor:

Tax Management Associates recently conducted an Audit of Minimum Assessing Requirements (AMAR) on behalf of the State Tax Commission in your local unit. Following is a summary of the audit findings:

Review Item	Requirement Met (Yes/No)
Does the local unit have proper ECF's?	No
Does the local unit have proper land value maps?	No
Does the local unit have proper land value determinations?	No
Does the true cash value on the record cards match the assessment roll?	Yes
Does the local unit conduct an annual personal property canvas?	Yes
Did the local unit properly process any Small Business Taxpayer Exemptions that were received?	No
Does the local unit have poverty exemption guidelines?	Yes
Do the local unit poverty exemption guidelines include an asset test?	Yes
Did the Board of Review meet the statutory requirements in granting poverty exemption and follow local unit policies?	Yes
Did the July/December Board of Review meet their statutory requirements?	Yes
Did the local unit meet the requirements of MCL 211.27b regarding failure to file a Property Transfer Affidavit?	Yes

A copy of the AMAR Review with detailed comments regarding each item, is enclosed. An electronic version of the form, which includes links that provide more specific information regarding each requirement is available on the State Tax Commission's website at www.michigan.gov/statetaxcommission.

Please provide a corrective action plan no later than **April 23, 2018** outlining how each requirement that was not met will be corrected, as well as specific dates when the deficiency will be corrected. Please note that specific dates are required so that we may determine the date of

AMAR Review
Page 2
March 22, 2018

any necessary follow up review. Failure to submit a plan to correct each item and a date by which item will be corrected will result in the rejection of your corrective action plan.

The 2018 AMAR review includes several background questions that are designed to gather information and to ensure that local units review their policies and procedures as it relates to exemptions, PRE denials, forms filed with County Equalization and statistical information. We ask that local units review this information, particularly where an item was marked no, and discuss these issues with their assessor. No corrective action plan on these items is required, however they will be checked again at the follow up review.

If you have any questions, please do not hesitate to contact me at 517-335-3429.

Sincerely,

A handwritten signature in black ink, appearing to read "Kelli Sobel", with a stylized flourish at the end.

Kelli Sobel
Michigan Department of Treasury

Enc: AMAR Review

Cc: City Clerk
City Assessor
Equalization Director

Michigan State Tax Commission
Audit of Minimum Assessing Requirements
AMAR Review Sheet

The State Tax Commission, per MCL 211.10f, has jurisdiction to determine substantial compliance with the requirements of the General Property Tax Act. The AMAR review reflects the minimum assessing requirements of a local unit of government based on statute and STC Rules, Policy, Bulletins and Publications. Local units of government that do not meet one or more of the minimum requirements must submit a corrective action plan detailing how and when the deficiencies will be resolved.

Failure to submit an acceptable corrective action plan, or failure to resolve the deficiencies as outlined within the corrective action plan that is approved by the State Tax Commission, will result in a determination of substantial non-compliance and may result in the State Tax Commission assuming jurisdiction of the assessment roll of the local unit of government. Failure to meet one or more of the minimum AMAR requirements does not automatically result in State Tax Commission assumption of jurisdiction of the assessment roll.

Local Unit Background Information:

Year of Audit: 2018
Name of Local Unit: CITY OF LANSING
Name of County: INGHAM
Name of Assessor: SHARON L. FRISCHMAN
Assessor Certification Level: MMAO 4
Name of Supervisor, City Manager or Mayor: ANDY SCHOR Title: MAYOR
Mailing Address for Supervisor: 124 W Michigan Avenue, Lansing, MI 48933

What date did the assessor certify the assessment roll? L-4037 signed and dated 2-27-17.

What is the Residential Coefficient of Dispersion (COD) for the local unit? Unit had 1,656 valid Residential sales to calculate a COD of 31.10.

What is the Residential Price Related Differential (PRD) for the local unit? Unit had 1,656 valid Residential sales to calculate a PRD of 1.13.

Does the L-4022 in possession of the local unit match the L-4022 in possession of the County Equalization Director and the information uploaded on the L-4023 on the E-File Site?

YES: X NO:

The local unit's L-4022 signed and dated 3-28-17 matches the L-4022 in possession of the County Equalization Director and the information uploaded on the L-4023 on the E-File Site. 40,074 total real parcels with a total value of 2,049,306,300.

MCL 211.7cc requires interest at a rate of 1.25% per month or fraction of a month to be charged to the owner of property that has been issued a PRE denial notice. Upon collecting the interest, MCL 211.7cc also details the required distribution of the interest depending on the governmental unit that issued the denial notice. Was Form 4142 completed and submitted to the Michigan Department of Treasury by a County, City or Township when the State's portion of PRE denial interest is remitted? YES: NO: X

Assessor did not have Form 4142 from PRE denials. Unit had 359 PRE denials from the assessor, 7 from Ingham County and 24 from the Michigan Department of Treasury and these include various years.

Does the local unit have written procedures, including audit procedures, for determining how to grant real property exemptions or remove real property exemptions when the property no longer qualifies for the exemption? YES: NO: X

Auditing procedures determining when real property exemptions are to be removed when the property no longer qualifies were not reviewed. City does have an "Application For Property Tax Exempt Status" to be filled out by the requesting organization.

Assessment Roll Analysis:

1. Does the local unit have properly calculated and appropriately documented Economic Condition Factors that meet State Tax Commission requirements per MCL 211.10e and STC ECF Publications?

Requirement Met: YES: NO: X

Notes:

Assessor did not have an ECF study for the industrial class and relied upon the County Equalization Department's ratio study for the 2017 values. The residential and commercial classes had appropriately documented ECF studies. There are no agricultural parcels. Assessor stated there are little to no sales in the industrial class and that Ingham County does an annual industrial study using the three approaches, which has more information than what she has in the city.

2. Does the local unit have accurate Land Value Maps that meet the State Tax Commission requirements per MCL 211.10e and State Tax Commission Land Value Map Publications?

Requirement Met: YES: NO: X

Notes:

There was no land value map or sales listed to review. The city's GIS is working on this. Spreadsheet analysis utilized to develop land value rates from sales was reviewed. For 2018, assessor has the BS&A GIS program that shows sales listed on color coded maps with matching land rate tables.

3. Does the local unit have Land Value Determinations that are appropriately documented, properly calculated and meet State Tax Commission requirements per MCL 211.10e and State Tax Commission Land Value Determination Publications and less than 1% land adjustments without reason?

Requirement Met: YES: NO: X

Notes:

Unit has 4.27% (1,712 out of 40,074) of parcels with a land adjustment and no reason. 2,751 land adjustments, 1,712 with no reason and 203 with a reason which needs further explanation (size, shape or market adj). Land value analysis was performed and was reviewed during the interview. It was appropriate with documented sales and analysis of front foot rates, square foot rates, site values and/or acreage rates for all property classes in the unit.

4. Does the true cash value on the local unit record cards agree with the true cash value indicated on the assessment roll with less than 1% overrides and less than 1% flat land values – excluding DNR PILT Property (STC Policy)?

Requirement Met: YES: ☒ NO: ☐

Notes:

Unit has 0.46% (185 out of 40,074) of parcels on override.

Unit has 0.62% (247 out of 40,074) flat land values with no reason.

5. Personal Property Review:

- a) Does the local unit conduct an annual personal property canvass?

YES: ☒ NO: ☐

Unit conducts a personal property canvass annually. In 2017, staff went through all buildings, discovering new personal property.

- b) Did the local unit grant any exemptions under MCL 211.9o (Small Business Taxpayer Exemption)?

YES: ☒ NO: ☐

Unit has 2,709 personal property parcels. 1,113 have the Form 5076 Accepted, granting an exemption.

- c) If the answer to item 5b is yes, does a sampling indicate the local unit properly processed the exemptions received? This includes: Form 5076 filled out completely, timely received and received annually. If Form 5076 is not received the exemption is removed, parcel number created for any business that was granted an exemption, ensuring that a parcel with the exemption is not retired, all locations within the local unit are considered when granting the exemption.

Requirement Met: YES: ☐ NO: ☒

Notes:

Based upon a sampling, Form 5076 was received after Feb 10, was not dated by the owner or the Form 5076 was missing.

6. Review of Exemptions Granted under MCL 211.7u (poverty exemptions)

- a) Did the local unit grant any exemptions under MCL 211.7u (Poverty Exemption)?

YES: ☒ NO: ☐

Unit had 13 Poverty Exemptions, all being a partial exemption, granted by the MBOR. 3 requests were denied. JBOR granted 4 partial exemptions and DBOR granted 6 full exemptions.

- b) Does the local unit have poverty exemption guidelines?

YES: ☒ NO: ☐

Unit has their own guidelines that incorporate the Federal guidelines annually.

- c) Does the local unit poverty exemption guidelines include an asset level test?

YES: ☒ NO: ☐

Unit has an asset level test within their charter guidelines for poverty exemption.

- d) Does a sampling of the exemptions granted under MCL 211.7u indicate that the statutory requirements were met and that the local unit policy was followed?

Requirement Met: YES: X NO:

Notes:

Unit had 13 Poverty Exemptions granted by the MBOR, all were partial exemptions. 3 requests were denied. JBOR granted 4 partial poverty exemptions and DBOR granted 6 exemptions. 130 Veteran Exemptions were granted and 1 was denied. The requirements were met following the local unit's policy. A staff employee, responsible for poverty exemption applications, explained a few of the applications and the process used to determine a poverty exemption.

7. Does a sample of the July and December Board of Review actions indicate the Board met the requirements of MCL 211.53b and considered only those items over which they have statutory authority?

Requirement Met: YES: X NO:

Notes:

Based upon a sample, JBOR and DBOR actions indicate the Board met the requirements on those items which they have statutory authority. Several pages of spreadsheets were reviewed from each meeting showing the parcel number, name of person, reason for action and action taken.

8. Does the local unit follow the requirements under MCL 211.27b to levy the interest and penalty for failure to file a Property Transfer Affidavit? If waived did the local unit waive the interest and penalty by resolution and is that resolution kept on file?

Requirement Met: YES: X NO:

Notes:

Unit has a PTA Fines Procedure approved within their ordinance and staff actively bills if applicable. 1,071 transfers, 239 did not have a PTA filed and none had the penalty billed within BS&A. Billing is done in another program.

Comments:

I hereby declare that the foregoing information submitted is a complete and true statement.

Alfonso A Consiglio

Signature

2/14/18

Date

☒ By checking this box, I agree and confirm that the signature I have typed above is the electronic representation of my original, handwritten signature when used on this document and creates a legally-binding contract. I further understand that signing this document using my electronic signature will have the same legally-binding effect as signing my signature using pen and paper.

BY THE COMMITTEE OF THE WHOLE
RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANSING

WHEREAS, the City of Lansing and the Capital City Labor Program, Supervisory Unit have negotiated a collective bargaining agreement (the "CBA") for the period covering July 16, 2019 through June 30, 2022, which is summarized in the Tentative Agreement Document approved by the parties effective October 4, 2019 ("Tentative Agreement") and which contains the changes to the prior CBA; and

WHEREAS, the Union membership ratified this agreement on October 25, 2019; and

WHEREAS, the Mayor recommends the CBA, as summarized in the Tentative Agreement, be approved;

NOW, THEREFORE BE IT RESOLVED, that the City Council hereby ratifies the Tentative Agreement of the parties for the CBA between the City of Lansing and the Union, Capital City Labor Program, Supervisory Unit, for the period covering July 16, 2019 through June 30, 2022.

Approved for placement on the City Council
Agenda:

Jim Smiertka, City Attorney

Date

BY THE COMMITTEE OF THE WHOLE
RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANSING

WHEREAS, the City of Lansing and the Capital City Labor Program, Non-Supervisory Unit have negotiated a collective bargaining agreement (the "CBA") for the period covering July 1, 2019 through June 30, 2022, which is summarized in the Tentative Agreement Document approved by the parties effective October 4, 2019 ("Tentative Agreement") and which contains the changes to the prior CBA; and

WHEREAS, the Union membership ratified this agreement on October 18, 2019; and

WHEREAS, the Mayor recommends the CBA, as summarized in the Tentative Agreement, be approved;

NOW, THEREFORE BE IT RESOLVED, that the City Council hereby ratifies the Tentative Agreement of the parties for the CBA between the City of Lansing and the Union, Capital City Labor Program, Non-Supervisory Unit, for the period covering July 1, 2019 through July 30, 2022.

Approved for placement on the City Council
Agenda:

Jim Smiertka, City Attorney

Date