

Special Meeting October 12, 2020

The special meeting of the Sherman Township Board was held on Monday October 12, 2020 at 7 pm, in the meeting room of the township hall. Meeting was called to order by Supervisor-Miller at 7:00 pm. After the pledge of allegiance, Miller read the health department restrictions about attendance limitations and the requirement to wear a mask.

Supervisor-Miller reported that he is still having issues with his hearing, so he turned the meeting over to the clerk, Jamie Kukal. Kukal stated that she will be handling the minutes and operating the zoom platform and asked for a volunteer from the board to run the meeting. At that time Ken Smalligan volunteered to run the meeting. Motion was made by K Berens and 2nd by D Berens to appoint Ken Smalligan as the operating chair for the special meeting. All approved, motion passed.

Ken welcomed everyone present and introduced the Board of Review members of Dick Chenard, Karen Kopolces, and Stan Stroven as well as the assessor, Cindy Wallace. Roll call was taken and members present were Karen Berens, Doug Berens, Ken Smalligan, Roman Miller, and Jamie Kukal.

Motion was made by R Miller and 2nd by K Berens to accept the agenda as presented. All approved, motion passed.

There was no public comment at this time.

For the assessor's comment, Cindy Wallace stated that there were errors on her part, and she takes full responsibility for those mistakes. She went on to give several examples of interference and undermining behavior from the previous assessor, Stan Stroven. Cindy also gave several examples where there were inconsistent practices of assessments as she was doing required site evaluation updates. One update found a home that had not been recorded for 25 years. Many of those adjustments of inconsistencies were brought to the BOR for complaints by the property owners. During the March BOR process, Cindy claimed that Roman Miller suggested that she remove herself from the actual interview process, so she resided in her office to be available to answer any questions. After the BOR made their rulings on each case, Cindy asked for reasoning behind those decisions and felt she never got an adequate answer. Cindy took her concerns to the county and the township's lawyer at such time the lawyer recommended, through a letter, the removal of Stan Stroven from the BOR for unethical behavior. In summary, Cindy stated her objective as the assessor and indicated that there are many inconsistencies and improvements left to be handled to bring the records up to compliance.

For BOR comment, Ken asked Karen K to start since she was the acting chairperson last March. Karen introduced herself and began to explain some of Cindy's complaints. In reference to the interference of Stan Stroven with one particular resident's petition, Karen claimed that during the BOR interview Stan stayed quiet and never interfered at that time. She could not speak for his involvement either before or after the BOR process. Karen went on to explain some of the reasoning behind the BOR decisions from March, indicating that she did not accompany the other members to site visits. Karen commented that with a new assessor there were a few more learning curves this year, but she felt the biggest obstacle was that neither side communicated as well as they should have.

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Dick Chenard spoke next. Dick has been a member of BOR for 2 years and has many years of experience assessing for insurance purposes. He explained that during the time frame of the scheduled BOR, the state shut down for COVID-19 which hindered the meeting process. With Cindy deciding to reside in her office, Dick claimed it made the process more difficult to communicate properly.

Stan Stroven was the final BOR member to speak. He introduced himself as the previous assessor for 30 years. He first addressed his involvement with the one resident's case and why he was involved. He claimed the resident came to him asking questions and he advised them to contact Cindy. After the resident came to him a second time, he again advised them to contact Cindy. To satisfy his own curiosity he went to the county to ask a question about a possible change in general practices for assessors. After his visit to the county, he advised the resident to file a petition for the BOR process to question their changes. Due to the evidence found, the BOR sided with the resident. He also explained some of the other BOR decisions with one reference to a federal law protection of cattail not allowing removal. Stan confirmed that they did not invite Cindy along on their site visits and that may be a mistake on their part. However, in years past he was never invited by previous BOR members.

Roman Miller was the secretary for the BOR and addressed the March BOR problems. He explained that right from the start there were great differences from previous years. The timing was aligned with the March Primary Election date, the government COVID-19 shut down and illness with members. After the first few residents' appointments, where Cindy presented them to the board, he advised Cindy not to be so involved in the process moving forward. That is when Cindy decided to reside in her office. Roman claimed that the time limit per petitioner was not followed. When it would come to the reviewing process, Stan would lead the session and vocally undermine Cindy's decisions in front of the petitioners. In the past no discussions were held in the presence of petitioners. Roman confirmed that both himself and Karen K were not able to attend in person, due to illness, for every meeting. He also confirmed that Cindy had come back to the board several times with questions on their actions and explained her actions and reasoning. When it came time to finalize the minutes and paperwork, Roman claimed that multiple times the BOR left out information on their reasoning and took extra-long to finalize all the paperwork. Roman feels there is blame on both sides for the lack of communication and animosity between both parties.

K Smalligan halted the meeting for a 7-minute break. At 8:27 pm Smalligan brought everyone back. Ken read the Assessor's letter of resignation and asked the township board to comment on the resignation.

Supervisor-Miller spoke first and asked if Cindy would be willing to stay on until the position is filled. He explained that the position of assessor has to be filled by a certified assessor and not just anyone can step in and do that job. If Cindy stayed on that would ensure that she could wrap up the paperwork and fillings due in the coming months.

Treasurer-Berens stated that she does not want to accept the resignation at this time. She feels that communication is at the heart of the issues. She also asked if the board is not the employer in this situation and therefore responsible for all employee's actions. K Berens would like to set some more guidelines for checks and balances of the positions to hold the employees to a higher standard.

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Trustee-Berens affirmed that there was fault on both sides and that the employer the township is responsible for regulating the actions of its employees.

Clerk-Kukal spoke as the newest employee and her understanding of being thrown into a position in disarray and not being properly prepared. There is a very steep learning curve, and she has witnessed some of Cindy's mistakes and her actions to rectify those mistakes and ensure that the same mistakes are not made again. J Kukal witnessed the BOR proceedings and confirmed the animosity and lack of communication by all parties involved. She feels that the bigger issue is the lack of standards that the assessor position has been held to in previous years and the drastic inconsistencies that Cindy's practices have uncovered. Kukal feels that if the board accepts the resignation, it will be costly to both the board and the property owners for any assessor to bring the records up to compliance. J Kukal does not accept the resignation.

Trustee-Smalligan also does not want to accept the resignation. Knowing the requirements needed to make the township AMAR compliant by Dec. 2021, Cindy has taken a great step forward to get our township there. If we fail and the State of Michigan comes in to get us compliant everyone will pay more. Going forward we all know there is fault on both sides and more regulations or guidance is needed for both the BOR and the assessor's position.

Karen K commented that she was very sorry to hear of Cindy's resignation and she feels that with a new BOR it should not be a problem in the future.

R Miller suggested that going forward Cindy needs to improve her communication and customer service skills.

D Berens suggested a plan of action for future BOR proceedings.

Motion was made by R Miller and 2nd by K Berens to reject the letter of resignation. Roll call was taken. Yes; K Berens, D Berens, R Miller, K Smalligan, D Berens. No; none. Motion passed.

Cindy rescinded her resignation.

For Public comment, Jim May was the first to speak. May introduced himself as having 14 years of township board experience dealing with these types of issues. The assessor's job is to do as the county and state regulates. If the state steps in it will not go in anyone's favor. The good old boys club mentality needs to be replaced and brought up to date.

Bruce Packard commented that his neighbors have commented on how short Cindy is with the public and she should be a little more polite. In regard to his personal experience, he did not receive notification of her visit previous to her visit or he would have made a point to be present. He felt that the questionnaire asked for too many details that should not have any bearing on the property value. Overall, he felt like Cindy was coming at the residents like a bully.

Cindy explained that the questionnaire was recommended at her training and all of the categories are relevant to a proper assessment.

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Dave Crisler presented his experience next. He claimed that at his property visit, Cindy's helper became very confrontational and Dave eventually asked them to leave. He said his modular home was put on the property in 1991 and this year's assessment was a 400% increase. This is the property previously mentioned where the home was left off the taxes for 25 years.

Wayne Berens spoke next. He asked the board, as the petitioner of the complaint, where they stood on behalf of the issue of the complaint with the State Tribunal. Roman, replied that the board is still looking into gathering all the information pertaining to the complaints and at this point three complaints are in default and 2 are not available on the State's website. K Berens replied that she feels the situation should have been brought to the board before Cindy took it to the tribunal and she does not support the complaints.

Fran Coon asked what were the steps that the assessor took to file the complaints with the tribunal. Cindy replied that she had asked the BOR for explanations and was not satisfied with the answers she received. At that point, her colleagues directed her to review her options of appeal and that is when she filed the complaints. Fran asked why she went straight to filing a complaint. J Kukul replied that with the shutdowns due to COVID-19 the township board was operating on the bare minimum and therefore many of the normal employee reports were not addressed regularly. If there had been regular in person meetings the issues probably would have come to light directly after the March BOR. K Berens said that was only an excuse and not a good enough reason to leave the board in the dark. R Miller commented that the lawyer advised not to address it until an in-person meeting could be held.

Jim Shull spoke to the board about the communication disconnect. He does not know if it is fact that the assessor is the best candidate for the position or if the township board is too lazy to go through the process of finding a replacement. This was his first time going through the BOR process and the BOR members were fantastic and they compromised with the complaint. The tax tribunal is between the landowner and the assessor/township board. Cindy Wallace has no people skills, and not only did she not communicate with either board, but she did not communicate with the residents either. Cindy plays the victim in this situation, but the real victim is the residents.

Jack Grasman lives on Robinson Lake and has nine different properties in multiple townships. He commented that sometimes you cannot just look at the book and make an assessment, the assessor needs to keep it fair for the area. With the toxic environment, how is the board going to address it going forward.

Jim VanBoven asked who is paying for the cost of this lawsuit and if the assessor's wages vary depending on the increases she applies to her evaluations? Miller commented that all township wages are assessed yearly, and they stay the same for that budgeted year and therefore no her evaluations do not increase her wages. Kukul commented that it was 2014 the last time any raises were assessed.

Dick and Stan reiterated that the BOR supplied their reasoning for all decisions made in March.

For final comments, K Berens commented that she took offense to the comment of not wanting to take the time to find a new assessor. She does not want to waste the taxpayer's money to find a new

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assessor if we can find a compromise with the current assessor and the board. Berens feels we need to give Cindy a chance to make the adjustments and make this work. D Berens comments that he appreciated all the comments and has a great deal to think about tonight. R Miller appreciates everyone attending and if you are unhappy with the way things are going, he advises you to get involved by applying for some of the open positions. J Kukal commented that everyone involved has a lot to work on and discuss and she asks that the community give the board the time to get to the bottom of the situation and make it right with all parties.

Annette Crisler asked if the assessor takes the record card with her when she makes her visits. Cindy replied that she does not take the record card along, only the parcel folder.

Ken thanked everyone for coming and hoped that Cindy works on her customer service going forward and the board will do the best to find a communicable resolution to the tribunal issue.

Meeting adjourned at 9:47 pm.

Submitted by Jamie Kukal, clerk.

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| Visitors present: | Chad Kukal | Butch Deur | Gary Smalligan | Dick Chenard |
| Stan Stroven | Karen Koproices | Fran Coon | Jim Shull | Wayne Berens |
| Bruce Packard | Jack Grasman | Bob Berens | Jim VanBoven | Betty Chenard |
| Marcia Palmer | Dave Crisler | Annette Crisler | | Marce Hansen |