

# MAA 2015 Award Recipients

By: Awards Committee - Monday, August 03, 2015

## Most Valuable Member - Karolynn Pargo, MAAO/3



The Michigan Assessors Association's 2015 Most Valuable Member Award goes to **Karolynn Pargo**. The Most Valuable Member Award is presented to a member who has, over a period of years, made a significant contribution to the association through participation and activities and has made an outstanding contribution to the realization of the goals of the Michigan Assessors Association.

Ms. Pargo has served the assessing profession for over 30 years. She has taught several classes for the Michigan Assessors Association and has also served as its President in 2001. Karolynn's service did not end with her term as President as she continues to serve on committees and share her knowledge as an instructor.

Karolynn has provided guidance to taxpayers as a speaker for many taxpayer groups. She will offer guidance to fellow Assessors whenever asked and enjoy doing it. Her opinions are well respected. She does not require the spotlight or prestige. Above all, she has humility, which is one of the most important attributes of a good leader. A person needs to admit to being less than perfect if they are going to be successful.

Deepak Chopra, MD is well known author who offers the following opinion about humility:

"Every once in a while, some prominent figure in the public eye is praised for being humble, usually at their funeral. Humility isn't a quality our society often applies to success, since it doesn't sit well with other qualities--drive, ambition, ruthlessness, competitive fierceness--that are equated with success all the time. To change this, we need to consider humility as a practical way of life."

Karolynn Pargo has made significant contributions to The Michigan Assessors Association and its members over a long period of years in many, many ways. She is an excellent example of leadership through humility, has a genuine concern for others and possesses a contagious enthusiasm.

Along with being an avid gardener, she is extremely skilled in storytelling. If you haven't been lucky enough to hear one of her stories, you are missing a great laugh, which is another thing that she loves to do!

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## Literary Award - Matthew Dingman, MMAO/4



This award is to be presented to the author of articles adjudged to contribute the most toward the improvement of Assessment Administration. This year we recognize **Matthew Dingman**, Assessor for the City of Farmington Hills for his numerous contribution of articles.

As an organization, we are extremely fortunate to have many of our members who are not only knowledgeable enough to deeply understand the many complicated topics that make up Property Tax Law, but also have the ability to put into writing and to articulate the topic in a manner that is understanding to everyone. And Mr. Dingman has been a prolific writer to say the least.

*Articles authored by Matt are:*

- Is it Correct to Use "Lease-Up Cost" Adjustments on a Fee Simple Appraisal?
  - Proper Application of Effective Tax Rates in the Income Approach
  - Are you on Drugs? -Valuation of Drugs Stores
  - Highest and Best Use -Why is it so often Overlooked?
  - Does DCF 'Yield' the Correct Value?
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## Education Award - Michael Galligan, MMAO/4



This award is presented to the person who has contributed the most in the field of education as related to Assessment Administration.

This year the 2015 Education Award is presented to **Michael Galligan** who has consistently gives of his time and energy to the benefit others in the assessment administration profession.

Mr. Galligan has been a part of education in a wide variety of ways. He teaches courses, he helps with and manages educational programs for both his County and the State, and has rewritten courses for the State of Michigan along with serving on the State's MMAO panel. Michael is an all-around conscientious and helpful guy when it comes to teaching and leading others in the profession. He's from the North country where he served as Equalization Director but has been in the Grand Haven area for many years as a Township Assessor and now serves as Equalization Director for Ottawa County,

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## Property Tax Achievement Award - Southeast Michigan Council of Governments (SEMCOG)



SOUTHEAST MICHIGAN COUNCIL OF GOVERNMENTS

This award is given to a person or group (who is not an assessment administrator) or a public agency (which is not an assessment or revenue organization), that has made an outstanding contribution to the improvement of property tax administration and the realization of the goals of the MAA. This year we recognize the efforts and leadership of the **Southeast Michigan Council of Governments** as they relate to property tax administration.

Due to workloads and shrinking budgets, many of us rarely see the outside of our own local units. While a small representative group attend conferences and local MAA affiliates' monthly or quarterly meetings, often many assessment professionals are unaware of what goes on behind the scenes of Property Tax Management around the state.

Published in 2014, the Southeast Michigan Council of Governments, (SEMCOG) Director William (Bill) Anderson put together an in depth document titled "Running On Empty" which outlines those areas where tax savings and potential tax revenues are available to the taxing authorities should the State Legislator act accordingly. Bill, along with those elected leaders from Livingston, Macomb, Monroe, Oakland, St. Clair, Washtenaw and Wayne Counties gather on a regular basis to strategize all areas of revenues and cost savings.

The MAA is recognizing the Southeast Michigan Council of Governments for the many years of positive leadership, but more specifically, addressing those issues that relate directly to assessment administration. And much of that leadership goes to Bill Anderson who facilitated, those local elected officials and to David Hieber, Oakland County Equalization, Steve Mellon, Macomb Equalization and to Lisa Holbart, LLC.

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### Distinguished Assessment Jurisdiction Award - Leelanau County Equalization



This award is conferred on a state, county, or local assessment agency that has instituted a technical, procedural, or administrative program which is, for the affected jurisdiction, an improvement over prior programs, and which is generally recognized as a component of model assessment system and a contributing factor to equity in property taxation. This year's award is presented to Leelanau County Equalization.

With the State Tax Commission (STC) Audit of Minimum Assessing Requirements (AMAR) review looming in the near future for Bingham Township in Leelanau County, Assessor Angela Friske realized they needed a complete inspection of properties in the township to satisfy the requirements of the STC AMAR. She approached the Township Board to budget money to cover the cost of the project and the Board budgeted \$22,188 to cover the cost of a reappraisal.

**Leelanau County Equalization Director, Laurie Spencer, MMAO/4**, had tried earlier to secure a Competitive Grant Assistance Program (CGAP) grant for all the units in the County to create digital sketches, digital ortho photos, oblique imagery, paper-to-digital sketches, sketch verification, digital land sketches and setup of residential area settings for Apex Sketch within BS&A Software, with no local match money. Following the denial of that grant application, Spencer tried again with just Bingham Township as a "proof of concept", and included the \$22,188 the township had budgeted for the reappraisal as matching money.

The grant was approved and Bingham Township not only got their reappraisal completed in a timely fashion, but are set for the future with completely digital property record cards, including digital orthos, oblique imagery, paper to digital sketch creation, sketch verification, and corrections to digital sketches after the reappraisal.

While the use of oblique imagery, digital ortho photos, and digital land and building sketches is not that innovative in our fast moving digital world, the part of this project that was innovative was using grant monies to complete an assessing project. By applying for and securing the grant, Bingham Township doubled the value of their money and supplied their assessing department with the tools to supply quality assessments for years to come.