



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

May 30, 2025

Mark Fosdick, Supervisor
Cohoctah Township, Livingston County
3530 Gannon Road
Howell, MI 48855

Dear Mark Fosdick,

Reason Consulting recently conducted an assessment roll and practices audit, as required by Public Act 660 of 2018, on behalf of the State Tax Commission in your local unit. The following is a summary of the audit findings:

Substantial Compliance Review Item	Requirement Met (Yes/No)
1. Does the local unit have properly developed and documented land value determinations?	Yes
2. Does the local unit have properly developed and documented Economic Condition Factors?	Yes
3. Does the local unit have less than 1% of parcels in override and less than 1% flat land values?	Yes
Technical Compliance Review Item	
4. Does the local unit use an STC approved computer-assisted mass appraisal system?	Yes
5. Does the local unit have and follow a policy detailing assessing office accessibility?	No
6. Does the local unit provide online access to assessing information?	No
7. Does the local unit provide contact information on notices to taxpayers?	Yes
8. Does the local unit ensure that support staff and Board of Review members are sufficiently trained?	Yes
9. Does the local unit comply to statute requirements in respect to any property tax administration fee?	Yes
10. Does the local unit conduct an annual personal property canvass?	Yes
11. Does the July and December Board of Review meetings comply with statutory authority?	Yes
12. Does the local unit have an adequate process for determining exemptions?	Yes

Technical Compliance Review Item	Requirement Met (Yes/No)
13. Does the local unit meet the requirements outlined in the STC publication "Supervising Preparation of the Assessment Roll"?	Yes
14. Does the local unit have proper Poverty Exemption guidelines, including an asset level test, and was the policy followed?	No
15. Has the local unit implemented CAMA Data Standards as currently adopted by the STC?	Yes

An electronic version of your PA 660 Audit with detailed comments regarding each item is available through your assessor's MiSuite portal.

Based on the findings of the audit, your local unit is given the designation of **substantially compliant**. We expect the technical issues found will be corrected in a timely manner. If assistance is needed, or there are questions regarding correcting deficiencies, please email the State Tax Commission at State-Tax-Commission@michigan.gov. No follow up review is required at this time.

If there is a disagreement of the findings of the audit, you may file a written petition within 30 days of receiving this notice with the State Tax Commission challenging the determinations made. Petitions must be sent to the Commission at State-Tax-Commission@michigan.gov.

We thank you for your cooperation throughout this process.

Sincerely,

Joycelyn Isenberg

Joycelyn Isenberg
Executive Director State Tax Commission
Michigan Department of Treasury