

**MICHIGAN STATE TAX COMMISSION
POLICY REGARDING MALFEASANCE, MISFEASANCE,
NONFEASANCE OF DUTIES**

State Tax Commission Rule 209.155 states, “A certification may be suspended or revoked for malfeasance of duties imposed by law, misfeasance of duties imposed by law, nonfeasance of duties imposed by law, falsification or plagiarism of an examination or an appraisal report submitted to the commission by an applicant or holder of a certification issued by the commission.”

In order to protect the public health and general welfare of the people of the State of Michigan, at a meeting held on December 13, 2012 the State Tax Commission approved the following Policy.

Effective immediately, any assessing officer convicted by a court of law of a felony or a misdemeanor must report the felony or misdemeanor conviction in writing. The assessor must fully disclose the court’s sentence to the State Tax Commission in writing within 30 days of the court’s sentence.

Any assessor convicted of a felony, or a misdemeanor involving any violent act, use or possession of a weapon or act of dishonesty for which the record has not been sealed or expunged, or a failure to timely report a felony or misdemeanor conviction will result in the assessor being referred to the Assessor Discipline Committee for review. The State Tax Commission considers a felony or misdemeanor conviction to fall under the category of misfeasance, malfeasance or nonfeasance of duties and may subject the assessor to possible disciplinary action as defined within the State Tax Commission’s Complain Process.

Michigan state law defines a felony as any serious crime for which the possible maximum sentence is more than one year in prison. A misdemeanor is defined by Michigan state law as a crime less serious than a felony for which the maximum sentence is usually not more than one year in a county jail. A sentence usually involves probation, jail time, a fine, or a combination of any or all of these three. Except in certain specific instances, persons convicted of a misdemeanor cannot be sentenced to prison.