



**MACT 2012 Summer Educational
Conference
Shanty Creek – Bellaire, MI
Conference Speaker Biographies**

PRINCIPAL RESIDENCE EXEMPTION CHAGES

David Buick - David Buick has worked in state government for twenty-plus years. He is currently the Administrator of the Property Services Division within the Michigan Department of Treasury's Bureau of Local Government Services, where he administers the State's Tax Forfeiture and Foreclosure, Property Tax Exemption, Principal Residence Exemption Programs and oversees support for the State Tax Commission. Previous to his current assignment, Mr. Buick held administrative positions with the Michigan Department of Natural Resources and the Michigan Department of Public Health. Prior to his career in State government, he was employed by Northern Michigan University where he managed the University Center and developed the housing program for the United States Olympic Training Center. Mr. Buick is a Michigan Certified Assessing Officer and holds a Bachelor's Degree in Biology from Alma College and a Master of Arts in Administrative Services/Public Administration from Northern Michigan University.

Howard Heideman - Mr. Heideman has over 37 years experience in state/local tax policy and analysis. He served as staff to the Michigan Senate Finance Committee for nine years and in 1975 worked with county treasurers on tax foreclosure legislation. Howard has managed tax analysis in the Department of Treasury for the past 26 years. Howard has worked with county treasurers, local treasurers, and school districts to implement the Proposal A tax changes. Howard is part of the Office of Revenue and Tax Analysis, which is responsible for economic forecasting, revenue forecasting, revenue tracking, and revenue sharing payments. Howard is a graduate of the University of Michigan, while his wife of 38 years is an MSU graduate. It goes to show that mixed marriages can work.

PA123 (FORFEITURE/FORECLOSURE) PANEL

Sherry Comben - Sherry Comben has worked for Antrim County for the past 25 years, serving as County Treasurer during the last 12 years. Sherry is currently serving as the Michigan Association of County Treasurers president. Sherry is also a Bellaire Public Library Board of Trustee member of 18 years. Sherry has an Associate Degree in Accounting as well as 5 years experience in local government as a township deputy treasurer.

Sue Pertile - Sue Pertile has served as Gogebic County Treasurer and Gogebic County Retirement Director since 2005. Sue has an Associate Degree in Accounting. She serves as chairman for the

Gogebic County Land Bank Authority, secretary for the Upper Peninsula Association of County Treasurers, and Region 1 Director for the Michigan Association of County Treasurers. She also is a member of the Michigan Association of Public Employee Retirement Systems and MMTA. She resides in Ironwood, Michigan, with her husband, Barry. They have two children, Max & Brittany, and their first grandchild on the way.

Holly Moon - Holly Moon is completing her second term as the Newaygo County Treasurer. She was previously employed as an Office Administrator for the Newaygo County Career-Tech Center, and served for 20 years in Dayton Township government as a Supervisor, Treasurer, Deputy Clerk, and Planning Commission Member. In addition to serving on the Michigan Association of County Treasurers' Executive Board, Holly is a member of her County's Brownfield Authority, the local United Way Board of Directors & Vice-Chairperson of the 2012-13 Campaign, Chairperson of the Business Advisory Committee for the Newaygo County RESA, a Rotary Member and Past President, a Work-based Mentor for local School-to-Work Programs, a Great Start Collaborative Member, and a liturgical minister for her church. Holly and her husband, Joe, live on a farm in rural Fremont and have 3 grown children and 8 beautiful grandchildren!!

Barbara Mausolf – Barb is the mother of 3 grown children: Michele Mausolf, Sumter SC; Michael (& wife Leah), Royal Oak MI and Kimberly (& husband Eric) Howes, Portland, OR. She earned an Associate's Degree in Business from Delta College and a Bachelor of Business Administration from Northwood University. She began working for Saginaw County as a part-time cashier for the Friend of the Court in Feb. 1990 and soon was hired full time. Barb was then hired by the Treasurer's Office in January 2000 as a cashier and also served as property tax specialist, Deputy Treasurer/Financial Analyst and was appointed as the County's 1st woman Treasurer December 15, 2011.

Jennifer Nash – Jennifer Nash is the Livingston County Treasurer. She was appointed in 2011 to fulfill the term of retiring Treasurer, Dianne Hardy. Jennifer was opposed in the August primary, held earlier this month. Having cleared that hurdle handily, she will be running unopposed in the November election. Jennifer is a Livingston County native is married and has two teenage sons. She graduated with honors from Cleary University in Livingston County, with a degree in Accounting. Her fourteen years of service under Dianne, were spent as an accountant, along with trouble-shooting and assisting co-workers in all areas of the Treasurer's Office. Her current focus is spear-heading a "financial software search" to find new software to help Livingston County gain efficiencies and facilitate services, and in the end, save tax dollars for the citizens.

STATE OF MICHIGAN PANEL

Howard Heideman - Mr. Heideman has over 37 years experience in state/local tax policy and analysis. He served as staff to the Michigan Senate Finance Committee for nine years and in 1975 worked with county treasurers on tax foreclosure legislation. Howard has managed tax analysis in the Department of Treasury for the past 26 years. Howard has worked with county treasurers, local treasurers, and school districts to implement the Proposal A tax changes. Howard is part of the Office of Revenue and Tax Analysis, which is responsible for economic forecasting, revenue forecasting, revenue

tracking, and revenue sharing payments. Howard is a graduate of the University of Michigan, while his wife of 38 years is an MSU graduate. It goes to show that mixed marriages can work.

Kevin Smith - Kevin T. Smith practices in the areas of tax and real property, with a primary focus on foreclosure of delinquent real property taxes. He has authored several articles and is a frequent speaker and panelist on the topic of property tax foreclosures. With the Attorney General's office since 1984, he has appeared in circuit courts in at least 78 of the state's 83 counties and has a significant appellate practice. Mr. Smith is a member of the Title Standards Committee of the Real Property Law Section of the State Bar of Michigan.

David Buick - David Buick has worked in state government for twenty-plus years. He is currently the Administrator of the Property Services Division within the Michigan Department of Treasury's Bureau of Local Government Services, where he administers the State's Tax Forfeiture and Foreclosure, Property Tax Exemption, Principal Residence Exemption Programs and oversees support for the State Tax Commission. Previous to his current assignment, Mr. Buick held administrative positions with the Michigan Department of Natural Resources and the Michigan Department of Public Health. Prior to his career in State government, he was employed by Northern Michigan University where he managed the University Center and developed the housing program for the United States Olympic Training Center. Mr. Buick is a Michigan Certified Assessing Officer and holds a Bachelor's Degree in Biology from Alma College and a Master of Arts in Administrative Services/Public Administration from Northern Michigan University.

Judge Kimbal R. Smith III - JD-Detroit College of Law; Ionia City Attorney; Deputy State Treasurer of Michigan; Adjunct Professor, Cooley Law School; Member, Michigan Municipal Bond Authority; Director, Department of Treasury, Engler Transition; Michigan Tax Tribunal Member, 2001-2005 and 2008 to present; Special Counsel to Chair, Michigan Tax Tribunal 2005-2006; Adjunct Professor, LLM Program, Thomas Cooley Law School, jointly developed class entitled "Taxation and Valuation of Property." Completed "Comparative Tax Policy and Administration," 2010, John F. Kennedy School of Government, Harvard University.

Peter Kopke - Judge Kopke has been the Chief Clerk and an administrative law judge of the Tax Tribunal since 1993. Previously, he served as an assistant majority counsel for the Michigan State Senate, as associate general counsel for the American Amusement Machine Association, as a legislative analyst for the Motor Vehicle Manufacturers' Association, and as an attorney in private practice. Judge Kopke received his undergraduate degree from Kalamazoo College and his law degree from Thomas M. Cooley Law School.

Shirley Businski - Shirley has a Bachelor's and Master's degree in Geography from Michigan State University with an emphasis in Physical Geography. She has worked for the Department of Natural Resources since 1991. She spent many years in Resource Mapping and Geographic Information Systems (GIS) for the DNR, becoming very familiar with land records when working on mapping the DNR's land

ownership. In April 2007, she took the Commercial Forest Program Leader position. The Qualified Forest program was added to the Commercial Forest position when that program was created in 2006.

GOVERNMENT LIENS

Joel Fauson – Mr. Fauson is the Assistant United States Attorney Asset Forfeiture Coordinator. He pursues civil and criminal forfeiture of property, on behalf of the federal government, on the basis that the property either constitutes the proceeds of violations of federal criminal law or has been used to facilitate violations of federal criminal laws.

DTRF-DISCUSSION OF THE FUND & THE TAX REVERSION PROCESS

John Axe - John R. Axe is a graduate of the University of Michigan (B.A., 1960) and Harvard Law School (L.L.B., 1963). In addition to his experience as a practicing bond attorney and financial consultant in municipal issues, Mr. Axe is a co-author of Michigan Municipal Law, a two-volume work published in 1981 by the Institute of Continuing Legal Education for the University of Michigan. In 1992, he was appointed as a member of the Permanent Adjunct Faculty of the Wayne State University Law School where he teaches public finance. Mr. Axe is a former member of the Board of Directors of the National Association of Bond Lawyers (NABL), the first Michigan lawyer ever to serve in this capacity. He served on the Steering Committees for the National Association of Bond Lawyers Workshop for most of the 1980s.

Mr. Axe began his career as a Municipal Bond Attorney in 1966 while he was an attorney at Dickinson Wright McKean & Cudlip, where he was a partner until 1981. In the 1980s he was a partner in the firms of Axe & Schwartz and Dykema Gossett. Effective January 1, 1990, Mr. Axe established John R. Axe and Associates, which was renamed Axe & Ecklund, P.C. effective January 1, 2001.

Mr. Axe incorporated the Michigan Association of County Treasurers in 1976 and served as its General Counsel from 1976 through 1988. Mr. Axe was also the principal draftsman of the authority granted to County Treasurers in the 1970s to create a delinquent tax revolving fund and to serve as agent for a County which created such a fund. Mr. Axe drafted many amendments to Public Act 206 between 1974 and 2004, which authorized borrowings by Counties for the purpose of providing funds to the delinquent tax revolving fund. Mr. Axe was also extensively involved in the drafting of the original legislation, which authorized the current sale process for the sale of properties once these properties were foreclosed by a County Treasurer for failure to receive delinquent taxes. Mr. Axe currently serves as Bond Counsel to many Michigan Counties and in that connection represents County Treasurers across the state either in connection with their borrowings to fund their County's delinquent tax revolving fund or in connection with other County financing projects.

Professional Associations: Member, National Association of Bond Lawyers, Member, Bond Club of Detroit, Member, State Bar of Michigan

ECONOMIC FORECAST

Russel Price - Russell Price is the Senior Economist for Ameriprise Financial.

Price is a frequent commentator for *Bloomberg*, *BusinessWeek* and *Reuters* and has appeared in many other media outlets. He was recently cited by Bloomberg Financial as a “Bloomberg Best” for being one of the most accurate economic forecasters in their benchmark consensus survey.

Prior to joining Ameriprise Financial, Price was the senior economist for H&R Block Financial Advisors for seven years. He was also a generalist equity research analyst for more than six years with research coverage including companies such as Caterpillar, John Deere, Hewlett-Packard and Dell Computer.

Price holds bachelor’s degree in economics from East Stroudsburg University, and an M.B.A in finance and investments from Marywood University. He also holds the Chartered Financial Analyst (CFA) designation.

**PLEASE MAKE AN ATTEMPT TO THANK OUR PRESENTERS!
THEIR WILLINGNESS TO PUT THE TIME AND EFFORT INTO
PRESENTING IS WHAT MAKES THE MACT CONFERENCE A
WORTHWHILE LEARNING EXPERIENCE FOR OUR MEMBERS!!**