

MACT 2014 Winter Conference

Phil Boone Biography

Phil Boone has worked for the Michigan Department of Education for over 7 years. In his position as a Financial Analyst he works primarily on calculating State School Aid payments for 863 Michigan School districts and public school academies. In addition, Phil has spent the last year working with Department of Technology, Management, & Budget to re-program the payment system using up to date software in order to ensure the long-term viability of the system. Phil holds a bachelor's degree in Business Studies from Davenport University, and an MBA from the University of Michigan.

Anne Giroux Biography

Anne Giroux has served as Marquette County Treasurer since July 2007. She previously served as Director of Finance and Human Resources for the Marquette County Road Commission and as Business Manager for the County's redevelopment of the former KI Sawyer Air Force Base. She has a Bachelor's degree in Accounting/Computer Information Systems and a Master of Public Administration degree both from Northern Michigan University. She serves as Chair of the Marquette County Land Bank Authority and Treasurer of the Marquette County Brownfield Redevelopment Authority. She also serves as Secretary of the Michigan Association of County Treasurers, President of the Upper Peninsula Association of County Treasurers and serves on the Board of Directors of the newly established Michigan Association of Brownfield Redevelopment Authorities.

Matt Hodges Biography

Matt Hodges is an assistant attorney general working in the revenue and collections division, focusing primarily on property and property tax related litigation on behalf of the Michigan Department of Treasury and the Michigan State Tax Commission. Before joining the Attorney General's office, Matt worked for the Michigan Tax Tribunal as a hearing referee and an administrative law specialist. Matt is a graduate of Michigan State University and MSU College of Law.

Patrick G. Huber Biography

Patrick Huber has worked for the State of Michigan for over seventeen years. In his current position as the Property Tax Exemption Section Manager within the Michigan Department of Treasury's Bureau of Local Government, he oversees the Tax Exemption (TE) Unit and the Principal Residence Exemption (PRE) Unit. The TE Unit is responsible for program activities associated with the Industrial Facility Tax (IFT), Obsolete Property Rehabilitation Act (OPRA), Neighborhood Enterprise Zone (NEZ), New Personal Property, Air and Water Pollution Control, and Commercial Rehabilitation Abatements. The PRE Unit is responsible for managing the State's PRE Audit Program and other PRE related activities.

Mr. Huber grew up on a family farm in Arenac County and attended Saginaw Valley State University where he received his Bachelors of Art with majors in Criminal Justice and Accounting. He also holds a Masters of Public Administration from Western Michigan University.

Shila Kiander Biography

Shila Kiander works for Mecosta County Equalization where she was appointed as the Equalization Director in 2007. She holds a Michigan Advanced Assessor Certification with the State Tax Commission and has worked in the assessment administration field for over 24 years. Before joining Mecosta County, she served as the assessor for three units in Northern Kent County. She also teaches assessor continuing education courses in Northern Michigan.



Thomas G. King

Attorney Thomas G. King practices in the areas of corporate and business, banking, municipal and governmental, real estate, construction law, commercial litigation, and bankruptcy and reorganizations, including the representation of businesses and lending institutions in complex lending transactions and in workout and bankruptcy matters.

Mr. King was admitted to the bar in 1981. He graduated with a B.A. from Western Michigan University in 1977 and earned his J.D. at Loyola University of Chicago School of Law in 1981. Mr. King also studied abroad at Instituto de Filologia Hispanica.

Mr. King represents governmental units in the areas of general municipal law, zoning and planning, property tax assessment and collection, contract and intergovernmental agreements, municipal litigation, and documentation and collection of economic development loans. He also represents banks, businesses, governmental units and other creditors in bankruptcy proceedings and provides advice and representation to businesses and individuals regarding financial, business, real estate, and litigation matters.

Mr. King has a long history of acting as general counsel to cities, villages and counties, providing legal services related to governmental matters, and matters involving community development loans and real and personal property taxes.

Mr. King is licensed to practice law in the State of Michigan and the State of Illinois.

Mr. King has served on a number of governmental and non-profit boards including acting as a member of the Michigan Municipal Bond Authority Board of Trustees, a member of the Western Michigan University Foundation and he is currently chair of the Western Michigan University Mike Gary Athletic Fund, Vice Chair of the Board of Directors of Advocacy Services for Kids (ASK), a member of the Board of Trustees for the Irving S. Gilmore International Keyboard Festival and Chairman of the City of Portage Brownfield Redevelopment Authority.

Matt LoCricchio Biography

Assistant Vice President, IT Security Governance
Flagstar Bank

Matt has been providing corporate Governance, Risk and Compliance treatments for over 15 years. As Certified Information Security Manager (CISM) with responsibilities for implementing both domestic and global scale compliant-driven security methods, Matt has been advising the Board of Directors, management, and employees on their compliance posture for years by providing the following:

- 1) Governance with policies and procedures, and
- 2) Rules and regulations as defined by regulatory agencies FFIEC, OIG, CMS, HHS, PCI, etc
- 3) Clear understanding of governance frameworks in multiple industries, (NIST, ISO, COBIT, ITIL)

As an active member of the Corporate Compliance Committee, Matt has implemented programs, monitored results, and reported discrepancies to internal audit agencies regarding compliance violations and ethical issues. He has provided continual guidance to the CEO and senior management on matters relating to compliance, including the structure and organization of all compliance initiatives. Company auditors and executive management rely on Matt's efforts for ensuring the ongoing effectiveness of compliance programs.

Areas of Expertise include:

- Regulatory Compliance - Corporate Information Security - Privacy / Data Protection
- GLBA, SOX, HIPAA, HITRUST - Strategic Analysis - Business Process Improvement
- NIST, ISO, COBIT, ITIL - Project / Program Management - Discovery
- Disaster Recovery Planning - Staff Development/Training - Emergency Response
- IT Governance - Budgeting - Employee Relations

At Flagstar Bank, his responsibilities include:

- Develop and Implement IT Governance Strategy and Road Map
- Direct Enterprise Policy Development and Management
- Direct Enterprise Vendor Security Risk Management
- Direct Enterprise Security Risk Management and Reporting
- Direct Enterprise Security Awareness Training
- Responsible Regulatory and Statutory Information Security Reporting

Matt is also an Adjunct Professor of Decision and Information Sciences at the Oakland University School of Business Administration in Rochester, Michigan.

Jim Mills Biography

Jim Mills of the Michigan Department of Treasury is the manager of the Accounting and Auditing Section in the Local Audit and Finance Division.

He oversees the collection and audit of \$2 billion in property taxes levied by the State of Michigan. Since revenue captured by authorities using tax increment financing is a large reconciling item when balancing projected revenue against actual receipts, he is a "go-to" person in Treasury for questions regarding the proper calculation of tax increment revenue.

He holds a bachelor's degree in finance and a master's degree in public administration, and is certified as a Michigan Advanced Assessing Officer and Michigan Personal Property Examiner.

Kenneth D. Parrish CPA, CGMA - Biography

Ken Parrish was first elected to serve as the Kent County Treasurer in November 1996. Previously, he served four years as Cascade Charter Township Trustee and four years as Kent County Commissioner, representing Cascade and East Kentwood. Also prior to his election as Treasurer, Ken spent twelve years with Parrish Accounting Service, P.C. as Vice President and Staff Manager.

Ken is past President of the National Association of County Collectors, Treasurers and Finance Officers and the Michigan Association of County Treasurers. Ken holds memberships in the Michigan Municipal Treasurers Assn., Government Finance Officers Assn., MGFOA, AICPA and MACPA.

Ken serves as chairman of the board of the Kent County Land Bank Authority and Alternative Directions and is a member of the boards of Broadway Grand Rapids, Coffee Dunkers of America and Thebes Players. He holds a Bachelor of Arts degree from Michigan State University and a Master of Business Administration degree from Grand Valley State University.

Ken is married to Peggy and between them have five children. In his free time, he enjoys theater, golf, brewing beer and travel.

Greg Prost, CFA - Biography

Greg Prost, CFA is the Chief Investment Officer of Ambassador Capital Management, a money management firm specializing in fixed income and located in Detroit, Michigan. He has over 26 years of experience in the fixed income arena and prior to joining Ambassador Capital Management in 2000, Greg was a Partner with Munder Capital Management, where he served as a Senior Portfolio Manager. Greg is a frequent speaker to Michigan municipal organizations and is a member of the MMTA, MGFOA and the MACT. Greg holds a BA degree from Kalamazoo College and an MBA from Western Michigan University. He has also earned the right to use the CFA designation and is a member of the Investment Analysts Society of Detroit.

Kevin T. Smith Biography

Michigan Department of Attorney General
Lansing

Kevin Smith is a graduate of Northern Michigan University (BS, 1977) and the University of Michigan (JD, 1980) (MS, Natural Resources, 1982).

He has been employed since 1984 with the Michigan Department of Attorney General, since 1993 in the Revenue and Collections Division, where his primary focus has been foreclosure of delinquent real property taxes.

Kevin has authored several articles and is a frequent speaker and panelist on the topic of property tax foreclosures. His most recent publication is Chapter 5, "Property Tax Liens, Forfeitures, and Foreclosures" in *Real Property Taxes in Michigan* (G. Torielli, ed., Institute of Continuing Legal Education, 2010)

Kevin is a member of the Title Standards Committee of the Real Property Law Section of the State Bar of Michigan.

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Marty Spaulding Biography

Marty's first "real" job was as a Deejay at WTCM in Traverse City in 1976. He also worked in radio in Charlevoix and Manistee in the late 1970s.

Marty became interested in real estate, title work, sales and investment, and then tax lien "strategy" as a youngster. He became a REALTOR about 1980, and purchased his first "tax liens" at the Leelanau and Grand Traverse County lien sales in 1983 at the age of 24.

In the mid 1980s, he began the physical management of repossessed property as a contractor for the Farmers Home Administration (FmHA), HUD (FHA and VA) and several local lenders (as well as the FDIC when they took over a local bank) in Northwest Michigan. (*That's when he learned how to break into houses so quickly*). His "territory" expanded from 2 to 9 counties in 3 years.

By 1989, he was engaged as a contractor for the Michigan Department of Treasury performing tax title searches under the supervision of Local Property Services Manager, **Tom Willard**.

During the 1990s he served as Treasury's primary title contractor, and personally performed over 25,000 tax reversion title searches in all 83 Michigan counties between 1990 and 1999.

He also performed the tax title work for most of Michigan's large tax lien buyers of the period, including Alpha & Co/Equivest/Ottaco/FUNB, Bill Dahms/Capital Asset Research Corporation(CARC), SunTrust Bank/Heartwood, Marilyn Kremen, Dan Cameron/Cameron Management, Littig & Metaxas, and several others.

With the privatization of the tax reversion function and elimination of the "lien system" under Governor Engler in 1999, Marty formed **TITLE CHECK LLC** and was awarded the original "opt out" contract to manage the foreclosure process for 54 counties under the jurisdiction of the State. Another dozen counties contracted with Title Check directly for the provision of services.

Marty is the author of most of the certified mail and publication notices (now state mandated forms), used by every county in the state. *If you ever wonder "what idiot wrote this stuff" ... he's on the panel right now.*

His involvement with the Michigan system of tax reversion and sale has been deep and intricate for 24 years.

He has testified in numerous trials, often being sworn as an "expert witness" in Michigan tax reversion proceedings.

Marty has been self-employed since 1980. His companies currently employ over 50 people. He has been a DDA member, City Commissioner and business owner.

His interests include amateur ("Ham") radio, junk shops and antiques, Blues music (he has been a nominator for the BMA/Blues Music Awards (*that genre's highest honor*) since 1992), classic automobiles, and construction/rehabbing real estate.