

MACT 2014 Summer 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.

Peter Goodstein Biography

EDUCATION and LICENSE

B.A. University of Michigan, 1965

M.B.A. University of Chicago, 1967

J. D. University of Michigan, 1969

Admitted to practice law in the State of Michigan, U.S. District Court, Eastern and Western Districts of Michigan, U. S. bankruptcy court for the Western District of Michigan, and United States Supreme Court.

Practice concentrates on the representation of governmental entities with an emphasis on property tax matters. Clients include Arenac County Treasurer, Bishop International Airport Authority, City of Frankenmuth, Charter Township of Flint, Genesee County Treasurer, Genesee County Land Bank Authority, Mt. Morris Charter Township, Sanilac County Treasurer, Tuscola County Treasurer.

Howard Heideman Biography

Mr. Heideman has 40 years experience in state/local tax policy and analysis. He served as staff to the Michigan Senate Finance Committee for nine years. Howard has managed tax analysis in the Department of Treasury for the past 30 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 41 years is an MSU graduate. It goes to show that mixed marriages can work. Howard is also once again the proud husband of a Clinton County commissioner.

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.

Steven R. Kirinovic, CPA Biography

Steve is a principal with Abraham & Gaffney, P.C., CPA's in their East Lansing office. He is one of the principals in charge of the governmental and nonprofit services division of the firm that works with 250+ governmental and nonprofit clients across the State of Michigan. Steve specializes in providing high quality technical service exclusively to all of his governmental and nonprofit clients. His client base includes Counties, Cities, Villages, Townships, School Districts, Special Purpose Governments, and Nonprofits and he has worked exclusively with these clients for the past 23 years. The services that he provides through his firm include audit, management advisory, audit preparation, contracted controller, feasibility studies, financial forecasting, and various other trust financial services. Steve is a member of the American Institute for Certified Public Accountants, the Michigan Association of Certified Public Accountants, the Government Finance Officers Association and various other related organizations. He can be reached at Abraham & Gaffney, P.C., 3511 Coolidge Road, Suite 100, East Lansing, MI 48823; (517)351-6836; skirinovic@agpccpa.com

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.

Bradley Slagh Biography

After obtaining an under graduate degree from Hope College in Holland Michigan, Brad spent 18 years in the financial services industry working for two banks in the Holland & Grand Rapids markets. In 2007, after twice being elected Supervisor of Zeeland Township, he was appointed County Treasurer, and then won election as Treasurer in 2008 & 2012. Brad is a licensed real estate sales person and is the managing partner of a small property management business. As a 2007 graduate of the Michigan Political Leadership Program Brad believes there are real leaders on both sides of the aisle that we need to elect into office to help move Michigan forward.

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, Littiq & 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.