



**MACT 2012 Winter Educational
Conference
Grand Traverse Resort – Acme, MI
Conference Speaker Biographies**

TAX INCREMENT FINANCING AND TAX CAPTURE

Jim Mills - 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 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 the "go-to" person in Treasury for questions regarding the calculation of tax increment revenue. He holds a bachelor's degree in finance and a master's degree in public administration, and is a Level 3 assessor.

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.

CHARGEBACKS

Catherine McClary - Catherine McClary was elected Washtenaw County Treasurer in 1996 after a career in the private sector as a stockbroker and investment banker. She served on the Board of Commissioners for 14 years. Her degree is from the University of Michigan and she is a Certified Public Finance Officer (CPFO). Ms. McClary volunteers for a number of community organizations and is a member of various professional treasury associations. She chairs the Legislative Committee for MGFOA and previously served on the Executive Boards for MGFOA and GFOA.

Mary Balkema - Mary Balkema is the Kalamazoo County Treasurer. In that capacity she is responsible for the delinquent tax collection and the investment of all county funds. In collaboration with many community partners, she helped create the Land Bank Authority, enhanced mortgage foreclosure prevention and formed Bank On Kalamazoo to provide banking services to the unbanked. Mary serves on many boards including, treasurer for the Kalamazoo Gospel Mission, the Boy Scouts, the Retirement Investment Committee for the County, the County Plat Board, the County Apportionment Commission and the Election Commission. She is a

board member for the Kalamazoo LISC Local Advisory Committee and serves as treasurer for the campaigns of Citizens for kids, Citizens for Community Transportation and Citizens for Law Enforcement.

STATE OF MICHIGAN PANEL

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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.

Phil Boone - 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.

AUCTION AND POST-AUCTION ISSUES - BUNDLING, TITLE, ETC.

Marty Spaulding - Marty has been active in Tax reversion title and noticing for the Department of Treasury and County Treasurers since 1989. He has overseen more than 250,000 tax foreclosure files in those 22 years. He also served as the title research for most of Michigan's major tax lien buyers prior to the implementation of PA 123. His company, Title Check, currently serves over 50 Michigan County Treasurers with "full service" title and noticing work, and 67 Treasurers as their auction provider. He calls Traverse City his "home town" and lived here for 21 years, from 1968 to 1989. He has been a city commissioner, DDA member, expert witness in the area of tax reversion and really enjoys his work and the fellowship of all of the County Treasurers.

INVESTMENTS

Alan Supp - Dr. Alan Supp is an honor graduate of the Michigan State University College of Veterinary Medicine and Hope College, where he graduated magna cum laude and was elected to Phi Beta Kappa in 1986. Alan began his career as an investment advisor in 1995 at McDonald & Co. Securities under the mentorship of his father George Supp and John Wert. Alan has focused his efforts on fixed income and

alternative strategies while maintaining a broad knowledge of investment markets. He resides in Rockford, Mi with wife Sharon and has two children, Joshua and Whitney.

Alan is the Vice President of the Blandford Nature Center Executive Board and chairs the Fund Development Committee. He is an active member of the Grand Rapids Rotary, West Michigan Society for Chartered Financial Analysts, the West Michigan Treasury Management Association, the Michigan Veterinary Medical Association and the West Michigan Veterinary Medical Association. Church, community and outdoor active sports are an integral part of Alan's life.

Alan heads a three-member team which serves a variety of institutional and individual clients. Institutional clients include insurance companies, financial institutions, and municipalities including the State of Michigan. Transactions involve the use of U.S. Government Treasuries and Agencies, corporate bonds, mortgage and asset-backed securities, and municipal-issued securities. Also involved are Alternative Investments like private equity, hedge funds and real estate.

Brian Quinn - Brian Quinn joined PFMAM in 2009 and is a Senior Managing Consultant in the Midwest Cluster. Brian is the state leader in Michigan for Asset Management and is responsible for the marketing and servicing of the Michigan Liquid Asset Fund (MILAF+). MILAF+ is the largest public sector only liquidity pool in the state of Michigan with \$1.5 billion in assets and is open to County investment.

Brian brings extensive accounting and internal controls experience to his investment portfolio clients. Brian started his career in Public Accounting working for Ernst & Young out of Detroit as an auditor. Mr. Quinn has worked as a Controller for a construction equipment company and a small regional bank in Grand Rapids Michigan. Prior to joining PFM, Mr. Quinn worked for nine years as a Relationship Manager/ Vice President for Fifth Third Bank. Brian's primary role was to develop and service a large portfolio of Public Funds customers in West Michigan providing lending and treasury management services.

Mr. Quinn graduated from the University of Michigan-Dearborn with a BBA in Professional Accounting and is a top five graduate of the Graduate School of Banking at the University of Wisconsin.

Ken Parrish – Ken is a licensed Certified Public Accountant and has served as Kent County Treasurer for 15 years. He is past president of MACT and the National Association of County Collectors, Treasurers and Finance Officers.

Mary Balkema - Mary Balkema is the Kalamazoo County Treasurer. In that capacity she is responsible for the delinquent tax collection and the investment of all county funds. In collaboration with many community partners, she helped create the Land Bank Authority, enhanced mortgage foreclosure prevention and formed Bank On Kalamazoo to provide banking services to the unbanked. Mary serves on many boards including, treasurer for the Kalamazoo Gospel Mission, the Boy Scouts, the Retirement Investment Committee for the County, the County Plat Board, the County Apportionment Commission and the Election Commission. She is a board member for the Kalamazoo LISC Local Advisory Committee and serves as treasurer for the campaigns of Citizens for kids, Citizens for Community Transportation and Citizens for Law Enforcement.

Gary Leininger – Gary was raised on a dairy and cash crop farm in southeastern Hillsdale County. His love for farming and interest in local government developed at an early age. He started farming with his father at the age of 16. He graduated from Waldron Area High School and Michigan State University. He was elected to the local school board at the age of 23 and was elected to the Hillsdale County Board of Commissioners at the age of 26 where he served two terms. In 1980, Gary was elected Hillsdale County Treasurer on his 30th birthday and is way too young to retire. Gary and his wife Bonnie have four children and eleven grandchildren. They live on a small beef and cash crop farm in southwestern Hillsdale County where they are active in their church, school and community.

SOVEREIGN CITIZENS (SAFETY FIRST)

Due to the confidential nature of the discussion, the speaker's name is omitted here and his biography will be read prior to the presentation.

**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!!**