

John R. Axe Biography

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 formerly served a three-year term on the Board of Directors of the National Association of Bond Lawyers (NABL), the first Michigan lawyer ever to serve in this capacity. He has served on the Steering Committees for NABL's Bond Attorney's Workshop in the years 1980, 1981, 1983, 1986, 1989 and 1990.

In 1976 Mr. Axe incorporated the Michigan Association of County Treasurers and served as its General Counsel from 1977 – 1988.

In 1981, Mr. Axe, with several of his partners at Dickinson, formed the firm of Martin, Axe, Buhl and Schwartz, where he served as the public finance partner. This firm, which in 1985 was known as Axe & Schwartz, merged with Dykema Gossett, taking with it Mr. Axe's extensive public finance practice. With the arrival of Mr. Axe, Dykema Gossett established a public finance practice and department, and he became the head of the Public Finance Department.

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 has, over this period of time, issued his unqualified opinion as bond counsel on more than 1,800 debt issues with a total face amount in excess of \$10 Billion.

PROFESSIONAL ASSOCIATIONS

- . **Member**, National Association of Bond Lawyers
- . **Member**, Bond Club of Detroit
- . **Member**, State Bar of Michigan

Mary Balkema Biography

KALAMAZOO COUNTY TREASURER

Mary Balkema is the Kalamazoo County Treasurer. In collaboration with many community partners, she helped create the Kalamazoo County Land Bank Authority and was awarded a \$15,000,000 stimulus grant to be administered jointly with the city of Kalamazoo.

Mary started her political career in 2001 and served three terms as Kalamazoo City Commissioner. In 2007, the treasurer retired and Mary was appointed to serve the remainder of her term. In 2008 and 2012 Mary was re-elected to a four year term.

Mary has volunteered for many politicians including positions at the federal, state and local level.

Mary 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.

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.

Sherry Comben Biography

Sherry Comben has worked for Antrim County for the past 26 years, serving as County Treasurer during the last 13 years. She was President of the Michigan Association of County Treasurers in 2012, now serving as past President. Sherry after 20 years has recently resigned as a Bellaire Public Library Board of Trustee member. Sherry has an Associate Degree in Accounting as well as 5 years experience in local government as a township deputy treasurer. Sherry enjoys fishing and reading in her spare time

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 President of the Upper Peninsula Association of County Treasurers and Treasurer of the Michigan Association of County Treasurers.

John Globensky Biography

John Globensky, CPFIM, MiCPT, City of Grand Rapids
City of Grand Rapids
300 Monroe Ave NW
Grand Rapids, MI 49503
(616) 456-4218
jglobensky@grcity.us

John joined the City of Grand Rapids in May 2009 as the Investment Analyst handling a \$220 million portfolio including money market accounts, certificates of deposit, commercial paper, and municipal bond purchases. In July 2012, John was promoted to Administrative Analyst-Accounting and oversees the cashier office and OCR processing function for the city. Prior to joining the City of Grand Rapids, John held various accounting positions in the private sector including 17 years with Herman Miller, Inc.

John is from the West Michigan area and has earned his Bachelor of Arts in Business Administration as a double major in Accounting and Finance in 1988 from Western Michigan University and a Master of Business Administration in 2003 from the University of Phoenix. Currently, John is the University of Phoenix Lead Area Faculty Chair for Accounting and Finance covering the local campuses in Grand Rapids, Lansing, and Kalamazoo.

When not at work, John enjoys being outdoors, bicycling, golfing, and spending time with family and friends.

Howard Heideman Biography

Mr. Heideman has 39 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 29 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 40 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.

Greg Juno Biography

Greg Juno is a Training Specialist for Huntington National Bank. Currently, he conducts new hire training in the call centers. He also supports retail job families and several other bank initiatives. During his 4 year tenure at Huntington, Greg excelled at his Call Center position, led innovation as a chat banker on their website, and conducted Marketing Research for the Online Account Opening Processes. Prior to working for Huntington he managed and trained for AMC Entertainment. Greg earned his Bachelor's degree from Davenport University in Business Administration with a focus on Marketing. He is also a DDI certified instructor.

Sherry Learman Biography

Sherry Learman is the Huron County Treasurer. She became Treasurer in 2005 and is in her third term. She has worked in the Treasurer's office for over fifteen years.

She has over thirty years of accounting experience. She has worked for an insurance company, bookkeeping firm, a supplier for Ford Motor Company and a family owned business before working for Huron County and running for County Treasurer.

In her "free" time she belongs to a ladies card group and a couple's card group. She is active in her church and loves flowers and gardening. She is also a very proud grandmother of three and soon to be four.

Sherry is married to Richard for 40 years and has three children, Eric who resides in Wisconsin, Jason who resides in Indiana and Kimberly who resides in Michigan.

Sherry Learman
Huron County Treasurer
250 East Huron Ave, County Building
Room 204, PO Box 69
Bad Axe, MI 48413-0069
(989) 269-9238

learmans@co.huron.mi.us

David A. Lerner Biography

David A. Lerner is a shareholder with the law firm of Plunkett Cooney in Bloomfield Hills, Michigan. Mr. Lerner has concentrated his practice in the area of bankruptcy, representing secured and unsecured creditors, debtors, purchasers of assets in bankruptcy sales in Chapter 7, 11 and 13. Mr. Lerner received his B.A. and B.S. degrees from the University of Cincinnati and obtained his law degree from Syracuse University College of Law. Mr. Lerner is a member of the Michigan State Bar, American Bankruptcy Institute, Debtor Creditor Committee of the State Bar of Michigan, Detroit Consumer Bankruptcy Association, Federal Bar Association (co-chair of the Bankruptcy section), New York Bar Association, and Texas Bar Association. Mr. Lerner is admitted to practice law in all courts in the State of Michigan, the Sixth Circuit Court of Appeals, courts in New York, Texas and the Tenth Circuit Court of Appeals.

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.

Brad Russman Biography

I have worked in software training and support for BS&A software since 2007. Currently train and support the BS&A property applications, including Tax, Delinquent tax, PRE Audit, and Drain Assessment.

I graduated from Grand Valley State University in 1999 and currently live in Portland with my wife and two children.

Eric A. Schertzing Biography

Ingham County Treasurer & Land Bank Chair

Eric Schertzing holds a Bachelor of Arts degree from Michigan State University's James Madison College (JMCD '85) and a Masters of Public Administration from Western Michigan University ('00).

Eric has been the elected Ingham County Treasurer since 2000. Prior public service includes 8 years as Chief Deputy Drain Commissioner and 9 years as Special Assistant to Congressman Bob Carr (D-MI).

In 2005, Eric led the creation of the Ingham County Land Bank Fast Track Authority, the second County authority in Michigan, and serves as Chair. To fund and coordinate development activity the Land Bank and Treasury work closely with and within Ingham County government, MSHDA, MEDC, and local units of government.

The Land Bank is a major public developer under the Neighborhood Stabilization Program funding and a working capital line of credit from PNC Bank backed by the County. Innovative approaches to demolition, community building, business incubation, land reutilization, and Place Making efforts such as Bike Share along Michigan Avenue are a few specializations. The Land Bank helped over 50 families achieve home ownership in 2012.

Schertzing has been a leader in the tri-county area for foreclosure prevention and consumer financial literacy. As treasurer he has worked with non-profits to expand foreclosure prevention strategies and has coordinated Money Smart Week with the Federal Reserve Bank of Chicago.

The Schertzing family resides in East Lansing. Eric and his wife Nancy are proud parents of three teenagers. They enjoy travel, reading and gardening.

Professionally, Eric is a member of the Michigan Government Finance Officers Association (MGFOA), Community Economic Development Association of Michigan (CEDAM) the Urban Land Institute, the Michigan Sense of Place Council and many other financial and development organizations.

Duane Smith Biography

Duane Smith, Property Tax Product Manager for Pontem Software, has worked with county and local government offices to provide software solutions to meet their tax administration, billing and collections, equalization and delinquent tax needs for more than 25 years. His knowledge and understanding of the process is invaluable to Pontem customers in Michigan and around the country.

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.

Kevin T. Smith
Assistant Attorney General
P.O. Box 30754
Lansing, MI 48909
Tel.: (517) 373-3203
Fax: (517) 241-2741

smithk37@michigan.gov

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.

Mary Sullivan Biography

Mary L. Sullivan has been the Gratiot County Treasurer since August 12, 1985, when she was appointed. Mary has been married to her husband, Bob, since 1965 and they live on their Centennial farm in St. Louis, MI. They are the proud parents of four children and 3 grandchildren, 2 grandsons, Noah & Lucas, and a new granddaughter, Lila.

Honorable David J. Szymanski Biography

Chief Deputy Treasurer Wayne County

Born in Detroit in 1954, David J. Szymanski is one of seven children born to the late probate Judge Frank S. Szymanski. He attended Detroit Austin High School before graduating from the University of Notre Dame with an English major and minors in U.S. History and English. During his schooling, he worked on assembly lines at Detroit's Russell Industrial Center and was a laborer for the Wayne County Road Commission, worked demolition, construction, and as a night maintenance worker for various companies.

From 1976 to 1979, Szymanski taught high school and coached swimming in rural Indiana, also working as a quality control inspector in the production of seed corn. He then returned to teach and coach at Detroit's Northeastern High School.

Attending night sessions of Wayne State Law School, Szymanski served as a clerk/judicial assistant to District Court Judge Gus Cifelli, helping to implement a mediation process for small claims cases. He served eight years as a general practice litigation attorney representing clients including the Detroit Police Officers Association, the Fraternal Order of Police, General Motors, Continental Insurance, and private citizens in cases involving civil, criminal, and probate matters before his election as a judge of the Wayne County Probate Court in 1990. Szymanski served as a Probate Judge for nearly twenty years and served as Chief Judge pro tempore for the majority of that time until his retirement in December 2010.

Late in 2010 Wayne County Treasurer Raymond J. Wojtowicz appointed Szymanski to serve as Chief Deputy Treasurer for Wayne County.

Szymanski has been active in groups such as the Fellowship of Christian Athletes, the Big Brother Program, and the Polish American Citizens for Equity. Having coached numerous sports over the years he now enjoys snowboarding, platform tennis and exercise.

Judge Szymanski is a member of the State Bar of Michigan, the Florida Bar and has been admitted to practice in Federal courts. He has lectured at the Detroit Police Academy instructing officer trainees as to the importance of recognizing and handling mentally ill citizens, served as an instructor at the annual attorney training sponsored by the Court, and was the President of the Southeastern Michigan Probate Judges. In addition to his duties with Wayne County the judge serves as a mediator for probate cases and teaches snowboarding part time at Boyne Mountain.

Married to Jacqueline Fresard Szymanski, he has three children: Nicole, Natalie, and David.

Scott Vess Biography

I graduated from Walsh College in 1998 with a bachelor's degree in accounting. I was Deputy Treasurer at the Charter Township of Springfield from 1994 – 1997. I worked in the settlement and distribution department at Oakland County from 1997 – February 2013. I became supervisor of settlement and distribution in February 2013.