



**MACT 2017 Winter
Educational Conference
Lansing, MI
Conference Speaker Biographies**

EDUCATIONAL SESSION - PRE's

Patrick G. Huber

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.

EDUCATIONAL SESSION - ONLINE SERVICES FOR LOOKING AT DELINQUENT TAXES

Marty Spaulding

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 Treasurys 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 Michigans 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 antiquing, Blues music (he has been a nominator for the BMA/Blues Music Awards (that genres highest honor) since 1992), classic automobiles, and construction/rehabbing real estate.

Brad Russman

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.

EDUCATIONAL SESSION - STATE OF MICHIGAN PANEL

Howard Heideman

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.

Cary Jay Vaughn

Cary Jay Vaughn has worked for the Michigan Department of Treasury for 23 years. He is the manager over the Audit Section of the Local Government Financial Services Division which performs and reviews auditing and accounting throughout the state. He is a certified public accountant and a certified government financial manager.

Mark Harvey

Mark Harvey has worked at the Archives of Michigan since 1995 and as Archivist of Michigan since 2005 providing preservation and access to state and local government records as well as private manuscripts.

Jeff Hukill

Jeff Hukill has been with the DEQ Brownfield Redevelopment Program for 12 years. He has assisted numerous Michigan communities redevelop contaminated properties by utilizing DEQ brownfield incentives including grants, loans, and Act 381 tax increment financing. Jeff now works behind the scenes in the program to mentor new staff, develop policy and legislation and to help administer grant and loan payments. Jeff has a bachelor's degree in Resource Development from Michigan State University.

EDUCATIONAL SESSION - TREASURER'S PANEL

Kenneth D. Parrish CPA, CGMA

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.

