

ELEMENTS OF PROPERTY TAX PRORATION

A description of various methods of tax proration with student computed examples

(Approved for 6 CE hours by CE Market; approval pending before Michigan STC)

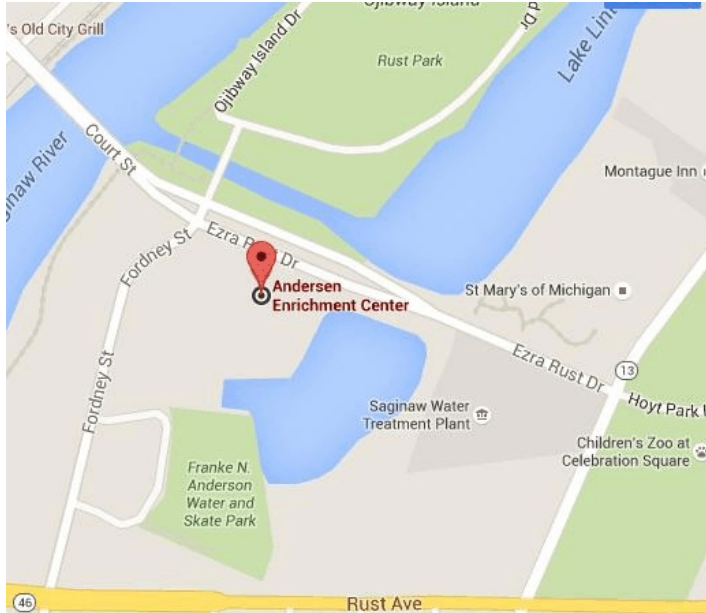
(Seating limited. First come First Served) (1 hour lunch break)

Thursday, July 27, 2023 Saginaw Michigan 9:00 am - 4:00 pm

Contact Joe Turner, Instructor 989- 793-7373 Jturner@michiganpropertytax.com

Andersen Enrichment Center and Rose Garden

120 Ezra Rust Drive , Saginaw Michigan 48601



- Registration 8:30 am w/coffee/juice/donuts
- Cost: \$70.00 If payment received before 5 pm Thursday, July 21st; \$ 75.00 after
- Limited seating
- To register: send check or money order payable to: Joseph M. Turner., 520 Jameson St., Saginaw, MI. 48602
-

Attractions:

Venue overlooks a lovely rose garden and water reservoir and is adjacent to a river front walk

5 minute walk to one of America's only Japanese tea houses, and a Children's Zoo.

10 minute walk to quaint shops in the Old Town business district

20 minute drive to historic Frankenmuth and Saginaw Valley State University's Marshall Fredrick's Sculpture Gallery

(Information about the instructor can be found on reverse side or at www.michiganpropertytax.com)

.....
Registration Information

Name _____ Unit _____

Address _____ Tel _____

Amount Paid _____ Email _____

CLASS DESCRIPTION

This class has been created based in part, upon questions Mr. Turner was asked over the past 51 years he has been an Assessor (Property Tax Administrator certified by the Michigan State Tax Commission). In part, it is based upon situations he encountered as a real estate sales associate and then Realtor. Finally, it is based in part upon his experiences as a fee appraiser operating in the Great Lakes Bay Region.

The objective of the course is to introduce attendees to the concept of tax prorations as they are performed in Michigan. In order to create a sense of variation in practices, students actively involved in property tax prorations will be asked to share their experiences and recommendations. Material presented will be supported by relevant court decisions and statutory references when possible. Finally, the class attempts to create an environment rich in the exchange of information between participants and a location where basic questions can be asked and answered.

NOTE: The materials and instruction are not intended to, nor should they be construed to constitute legal advice. Participation in this course is with the understanding that Joseph M. Turner is not engaged in rendering legal or other professional services.

WHO IS JOE TURNER??

Joseph M. Turner is currently certified by the Michigan State Tax Commission as an Assessor, (Certificate R-1798). For 20 years he has served as chairman of a municipal property tax board of review. During his over 50 year career, he has published more than two dozen articles in a variety of journals and magazines serving professionals in the real estate market, property taxation and economic development. He has been the author, or contributing author, of texts used in classes approved by the Michigan Assessors Association and Michigan's State Tax Commission for the certification and re-certification of property tax assessment administrators. He has been invited and did speak at a variety of forums on the aforementioned matters. Forums include classes at Delta College, Saginaw Valley State University, Michigan State University, the Environmental Protection Agency, annual conventions of the International Association of Assessing Officers, the Saginaw Bay Watershed Initiative, Chapter 118 of the Society of Real Estate Appraisers and testimony before the state of Michigan's House of Representatives Local Government Committee. In 2002, he received special recognition from the United States Congress for his work in economic development. The Michigan Assessor's Association twice awarded him the Francis E. Moss Literary Award for articles printed in the Michigan Assessor. The award is "to be presented to the author of articles adjudged to contribute the most toward the improvement of assessment administration." His work has been cited in at least one doctoral thesis, a proration article received exceptional praise from a well known MSU professor and his writings on leadership are known to have been recommended by agencies in at least three languages (German, Korean and Vietnamese). Now semi-retired, Mr. Turner enjoys presenting occasional classes related to the problem of special assessment valuation and property tax proration. Principally, because there appears to be a paucity of classes in those areas.