

## CHAPTER X

### TAXATION

#### **Section 10.1 Power To Tax.**

The city shall have power to assess, levy and collect taxes, rents, tolls and excises. The subjects of ad valorem taxation shall be the same as for state, county and school purposes under general law. Except as otherwise provided by this charter, city taxes shall be levied, collected and returned in the manner provided by statute.

#### **Section 10.2 Tax Limits.**

Exclusive of any levy for the payment of principal of and interest on outstanding general obligation bonds approved in accordance with Constitution 1963, Article 9, Section 6, and exclusive of any other levies authorized by law to be made beyond charter tax rate limitations, the levy of ad valorem taxes for general municipal purposes shall not exceed two percent (2%) or twenty (20) mills of the taxable value of all real and personal property in the city. For purposes of this section, taxable value is that value determined under Section 27a of the General Property Tax Act, 1893 Public Act 206, MCL 211.27a or as may be from time to time amended.

#### **Section 10.3 Exemptions.**

No exemptions from taxation shall be allowed except as expressly required or permitted by law.

#### **Section 10.4 Tax Day.**

Subject to the exceptions provided or permitted by statute, the taxable status of persons and property shall be determined as of the 31st day of December, or such other day as may subsequently be required by law, which shall be deemed Tax Day.

#### **Section 10.5 Assessment Roll.**

The assessor shall, in accordance with state law, make and certify an assessment roll of all persons and property in the city liable to taxation.

#### **Section 10.6 Board Of Review.**

- (a) The board of review shall consist of three (3) residents who are electors of the city, but not city officers or employees. The assessor is to be the clerk of the board of review and nonvoting. The board shall be entitled to such remuneration as shall be determined by the council.

(b) The first such board of review appointed under the provisions of this charter shall be made up of three (3) qualified members appointed for one (1), two (2) and three (3) year terms. The council shall appoint a member for a three (3) year term at the first regular council meeting in January of each succeeding year.

### **Section 10.7 Duties And Functions Of The Board Of Review.**

For the purpose of revising and correcting assessments, the board of review shall have the same powers and perform like duties in all respects as are conferred by law and required of boards of review. It shall hear the complaints of all persons considering themselves aggrieved by assessment, and if it shall appear that any person or property has been wrongfully assessed or omitted from the rolls, the board shall correct the roll in such manner as it deems just. In all cases the roll shall be reviewed according to the facts existing on the tax day and no change in the status of any property after that day shall be considered by the board in making its decision. Except as otherwise provided by law, no person, other than the board of review, shall make or authorize any change upon or addition or correction to the assessment roll. It shall be the duty of the assessor to keep a permanent record of all the proceedings of the board and to enter therein all resolutions and decisions of the board. Such proceedings shall be filed in the office of the clerk.

### **Section 10.8 Meetings Of The Board Of Review.**

The board of review shall convene in accordance with statute each year to review and correct the assessment roll and shall remain in session for not less than two (2) days. It shall choose its own chairman. Two (2) of its members shall constitute a quorum. On or before the first Monday in April the board of review shall endorse the assessment roll as provided hereafter.

### **Section 10.9 Notice Of Meetings.**

Notice of the time of the sessions of the board of review shall be published by the assessor at least ten (10) days prior to the meeting.

### **Section 10.10 Certification Of Roll.**

The board of review shall endorse the assessment roll as provided by statute. Such roll shall be the assessment roll of the city for all tax purposes.

### **Section 10.11 Clerk To Certify Tax Levy.**

Within three (3) days after the council has adopted the budget for the ensuing year, the clerk shall certify to the assessor the total amount which the council determines shall be raised by the general ad valorem tax. He shall also certify all amounts of current or delinquent special assessments and all other amounts which the council requires or orders

to be assessed, reassessed, or charged upon said roll against any property or any person in accordance with the provisions of this charter or any ordinances of the city

### **Section 10.12 City Tax Roll.**

The assessor shall prepare a copy of the assessment roll, to be known as the city tax roll, and upon receiving the certification of the several amounts to be raised, the assessor shall spread upon said tax roll the several amounts determined by the council to be charged, assessed, or reassessed against persons or property. He shall also spread thereon the amounts of the general ad valorem city tax according to and in proportion to the several valuations set forth in said assessment roll. To avoid fractions in computation of any tax roll, the assessor may add to the amount of the several taxes to be raised not more than the amount prescribed by law. Any excess created thereby on any tax roll shall belong to the city.

### **Section 10.13 Tax Roll Certified For Collection.**

After spreading the taxes the assessor shall certify the tax roll, and shall annex his warrant thereto, directing and requiring the treasurer to collect the several sums mentioned therein opposite their respective names as a tax, charge, or assessment, and granting to him, for the purpose of collecting the taxes, assessments and charges of such roll, all the statutory powers and immunities possessed by city treasurers for the collection of taxes under the general laws of the state.

### **Section 10.14 Tax Lien.**

On July 1st of each year the taxes thus assessed shall become a debt due to the city from persons to whom assessed. The amount of all personal property taxes and all interest and charges thereon shall become a lien on all personal property of such persons so assessed. Such lien shall take precedence over all other claims, encumbrances, and liens to the extent provided by law and shall continue until such taxes, interest and charges are paid.

### **Section 10.15 Taxes Due Notification Thereof.**

City taxes shall be due on July 1st of each year. The treasurer shall not be required to call upon persons named in the city tax roll nor make personal demand for payment of taxes, but shall:

- (1) Publish between June 15th and July 1st notice of the time when said taxes will be due for collection and of the penalties and fees for the late payment thereof; and
- (2) Mail a tax bill to each person named in said roll. In cases of multiple ownership of property, only one bill need be mailed. Failure on the part of

the treasurer to publish said notice or mail such bills shall not invalidate such taxes on said tax roll nor release the person or property assessed from the penalties and fees provided in this chapter in case of late or nonpayment of same.

#### **Section 10.16 Collection Charges On Late Payment Of Taxes.**

No penalty shall be charged for city taxes paid on or before the 14th day of September. The council shall provide, by ordinance, the tax payment schedule for taxes paid after September 14th, and the amount of penalty. Collection fees or interest charges, if any, to be paid thereafter shall not exceed the limit allowed by statute. Such charges shall belong to the city and constitute a charge and shall be a lien against the property to which the taxes apply, collectible in the same manner as the taxes to which they are added.

#### **Section 10.17 Collection Of Delinquent Taxes.**

All city taxes on real property remaining uncollected by the treasurer on the 1st day of March, or such date established by statute, following the date when said roll was received by him or her shall be returned to the county treasurer in the same manner and with like effect as returned by township treasurers of township, school and county taxes. Such return should be made upon a delinquent tax roll to be prepared by the treasurer and shall include all the additional charges and assessments herein before provided, such charges shall be added to the amount assessed in said tax roll against each description. Taxes thus returned shall be collected in the same manner as other taxes returned to the county treasurer in accordance with the provisions of the general laws of the state, and shall be and remain a lien upon the property against which they are assessed until paid.

#### **Section 10.18 Failure Or Refusal To Pay Personal Property Tax.**

If any person, firm, or corporation shall neglect or refuse to pay any personal property tax assessed to him or them, the treasurer shall collect the same by seizing the personal properties of such person, firm or corporation, to an amount sufficient to pay such tax, fees and charges for subsequent sale, wherever the same may be found in the state, and from which seizure no property shall be exempt. He may sell the property seized to an amount sufficient to pay the taxes and all charges in accordance with statutory provisions. The treasurer may, if otherwise unable to collect a tax on personal property, sue the person, firm or corporation to whom it is assessed in accordance with the statute.

#### **Section 10.19 State, County And School Taxes.**

The levy, collection and return of state, county and school taxes shall be in conformity with the general laws of the state.