



City of Rochester Hills
AGENDA SUMMARY
NON-FINANCIAL ITEMS

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Legislative File No: 2020-0555

TO: Mayor and City Council Members
FROM: Laurie A. Taylor, Director of Assessing
DATE: December 4, 2020
SUBJECT: Interlocal Agreement with Oakland County

REQUEST:

The Assessing Department is requesting that City Council authorize the Mayor to enter into an Interlocal Agreement between the City of Rochester Hills and Oakland County to approve the Designated Assessor for the period January 1, 2021 through December 31, 2025.

BACKGROUND:

On December 28, 2018 Governor Snyder approved Public Act 660 of 2018 which amended the General Property Tax Act to provide a statutory framework to ensure proper assessing in order to guarantee the highest quality assessments for taxpayers as well as local units. On June 9, 2020 the State Tax Commission issued Bulletin 8 of 2020 which provides an overview of the audit process and Designated Assessor requirements.

The Designated Assessor is part of a process to ensure that local units are in compliance with the statutory provision of the General Property Tax Act, meaning that local units are meeting minimum assessing requirements.

The Designated Assessor is the individual selected and agreed to by the County Board of Commissioners and a majority of the assessing districts within that county, subject to final approval of the State Tax Commission.

The Designated Assessor serves as the assessor of record and assumes all duties and responsibilities as the assessor of record for an assessing district that is determined by the State Tax Commission to be non-compliant based on their audit.

The Designated Assessor is not an automatic requirement for Countywide assessing or for the County Equalization Director to take over as the assessor for local units. While the County can be named the Designated Assessor, it is not an automatic designation. The Designated Assessor in this case is determined by the approved interlocal agreement.

RECOMMENDATION:

It is recommended that City Council authorize the Mayor to enter into an Interlocal Agreement between the City of Rochester Hills and Oakland County to approve the Designated Assessor for the period January 1, 2021 through December 31, 2025.

APPROVALS:	SIGNATURE	DATE
Department Review		
Department Director		
Mayor		
Deputy Clerk		

Contract Reviewed by City Attorney

Yes

N/A