

MISCELLANEOUS RESOLUTION #20XXX

November 19, 2020

BY: Commissioner Helaine Zack, Chairperson, Finance and Infrastructure Committee

IN RE: MANAGEMENT AND BUDGET/EQUALIZATION DIVISION – DESIGNATED ASSESSOR INTERLOCAL AGREEMENT

To the Oakland County Board of Commissioners

Chairperson, Ladies and Gentlemen:

WHEREAS pursuant to Public Act 660 of 2018, each county is required to notify the State Tax Commission, no later than December 31, 2020, of the individual that will serve as the county's Designated Assessor; and WHEREAS the Designated Assessor is part of a process to ensure that local units of government are in compliance with statutory provisions of the Audit of Minimum Assessing Requirements; and

WHEREAS the Designated Assessor is the individual designated by an Interlocal Agreement executed between the County Board of Commissioners and a majority of the assessing districts (cities and townships) within the county, subject to final approval of the State Tax Commission; and

WHEREAS 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 to be non-compliant with an audit; and

WHEREAS each county must also provide the State Tax Commission with the interlocal agreement executed by the County Board of Commissioners, a majority of the assessing districts within the county, and the proposed Designated Assessor for the county; and

WHEREAS the interlocal agreement must provide enough detail regarding the assessment responsibilities for the Designated Assessor including, but not limited to, the following:

1. Information related to the scope of services being provided by the Designated Assessor, including preparation of assessment rolls, timeline for delivery of documents and execution of forms, attendance at Boards of Review meetings, duties and responsibilities related to property tax appeals, both Small Claims and Entire Tribunal, filed with the Michigan Tax Tribunal, responsibility to meet with local unit officials, and obligations of local unit assessing staff members,
2. Duties and responsibilities for each local unit within the county, including providing the Designated Assessor with reasonable access to records, documents and information, and
3. Details relating to cost and compensation for overseeing and administering the annual assessment and operating the assessing office, including payment terms and cost reimbursement; and

WHEREAS Oakland County Corporation Counsel is developing the Designated Assessor Interlocal Agreement to be entered into with any and all Assessing Districts within the County that approve the Agreement.

NOW THEREFORE BE IT RESOLVED that the Oakland County Board of Commissioners approves designating Oakland County Equalization Director David Hieber, who is an individual qualified and certified by the State Tax Commission as a Michigan Master Assessing Officer, to be the Designated Assessor for Oakland County.

BE IT FURTHER RESOLVED that the Oakland County Board of Commissioners approves and authorizes the Chairperson of Board to execute the required Interlocal Agreement on behalf of Oakland County upon final review and approval by Corporation Counsel.

Chairperson, on behalf of the Finance and Infrastructure Committee, I move the adoption of the foregoing resolution.

Commissioner Helaine Zack, District #18
Chairperson, Finance and Infrastructure
Committee

FINANCE AND INFRASTRUCTURE COMMITTEE VOTE:

Motion carried unanimously on a roll call vote.