



**City of Rochester Hills  
AGENDA SUMMARY  
NON-FINANCIAL ITEMS**

**1000 Rochester Hills Dr.  
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**Legislative File No:** 2007-0084

**TO:** Mayor and City Council Members  
**FROM:** Kurt A. Dawson, Director of Assessing/Treasury, ext. 2416  
**DATE:** January 29, 2007  
**SUBJECT:** Presentation, Assessments to Taxes

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**REQUEST:**

The City Council has requested the Assessing Department give a presentation on the topic of Understanding Property Taxation – Assessments to Taxes.

**BACKGROUND:**

The Department of Assessing in recent months has received a number of inquiries from residents with regard to what impact a declining real estate market will have on the assessment and taxation process. The City Council has also had an inquiry with regard to the same issue. I have prepared a presentation titled: Understanding Property Taxation – Assessments to Taxes.

The presentation will cover: the Headlee Amendment; Proposal A; important definitions; the process of developing the assessed value, state equalized value and taxable value; the process of establishing the millage rate; and examples of property tax calculations in light of Proposal A. I expect the information and ensuing discussion with City Council will clarify what the citizens can expect from the assessment process in the upcoming 2007 Assessment Year.

**RECOMMENDATION:**

No action is required.

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**RESOLUTION**

**NEXT AGENDA ITEM**

**RETURN TO AGENDA**

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<b>APPROVALS:</b>	<b>SIGNATURE</b>	<b>DATE</b>
<b>Department Review</b>		
<b>Department Director</b>		
<b>Mayor</b>		
<b>City Council Liaison</b>		

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