

**SECTION 9.4 PERSONAL PROPERTY; JEOPARDY ASSESSMENT:**

If the Treasurer finds that any person, who, is, or may be, liable for taxes upon personal property, the taxable situs of which was in the City on tax day, intends to depart from the City or to remove therefrom personal property, which is, or may be, liable for taxation, or intends to conceal himself or his property, or intends to do any other act tending to prejudice, or to render wholly or partly ineffectual, the proceedings to collect the tax, unless proceedings therefor cannot be brought without delay, he shall cause notice of his findings to be given such person, together with a demand for the immediate payment of the tax. Thereupon, the tax shall become immediately due and payable and the Treasurer shall have and exercise all the powers granted by law to township and city treasurers for the collection thereof. If the exact amount of any such tax has not, at the time of such finding, been determined because the same has not been spread upon the tax roll, the Treasurer shall estimate the amount of the tax upon such personal property and the estimate shall be presumed to be the amount of tax upon such property which, together with other taxes which has accrued thereon, shall become payable as hereinabove provided. The tax so estimated by the Treasurer shall upon the giving of the notice herein provided, become a lien upon the property liable for the tax. The lien shall be of the same type and legal effect as the lien upon personal property provided in Section 9.18 of this chapter. If the estimate of the Treasurer is in excess of the amount of tax spread against such property upon the tax roll, he shall refund the excess upon the demand of the person from whom it was collected or his legal representative. If such person furnishes evidence, satisfactory to the Treasurer, by bond or otherwise, that he will duly pay the tax or taxes to which the Treasurer's findings relates, then such tax or taxes shall not be payable prior to the time otherwise fixed for payment thereof.

**SECTION 9.5 EXEMPTIONS:**

The power of taxation shall never be surrendered or suspended by any grant or contract to which the city shall be a party. No exemptions from ad valorem taxation shall be allowed, except such as are expressly required or permitted by State law.

**SECTION 9.6 ASSESSMENT:**

The Assessor shall, annually, prepare an assessment roll of all property in the City and shall place a value, in accordance with law, upon all taxable property, both real and personal in the City. The value shall be determined by the Assessor in accordance with established assessment rules, techniques, and procedures, and the City Assessor shall have available to the public, a printed copy of the code under which the assessments are determined. The value shall be determined according to the facts existing on the date fixed by law as tax day, for the assessment of property throughout the State, for the year for which the roll is made, and no change of the status or of the location of any such property, after that day, shall be considered by the Assessor or the Board of Review.

**SECTION 9.7 ASSESSMENT PROCEDURE:**

The process of assessment of property within the City for purpose of taxation shall be continuous, but all assessments, as the same shall appear on the annual assessment and tax rolls of the City, shall be corrected by the Assessor and shall stand as of the tax day of the year to which they apply.

**SECTION 9.8 TIME FOR MAKING ASSESSMENT ROLLS:**

On or before the first day of the meeting of the Board of Review in each year, the Assessor shall complete and certify an assessment roll in the manner and form required by law. In making such assessment roll, the Assessor shall possess all the powers and immunities vested in, and shall be charged with all the duties imposed upon, assessment officers by law. On the date and at the time of convening of the Board of Review in each year the Assessor shall deliver the completed assessment roll to the Board of Review.

**SECTION 9.9 NOTICE OF CHANGE OF ASSESSMENTS:**

The Assessor shall give notice by first class mail to each owner of property which has been added to the assessment roll or the value of which has been increased or decreased on such roll. The notice shall be addressed to the owner according to the records of the Assessor's office and mailed not less than ten (10) days before the date of the convening of the Board of Review. Neither the failure of the Assessor to give notice nor the failure of a person to receive notice shall invalidate any assessment roll or any assessment thereon.

**SECTION 9.10 BOARD OF REVIEW:**

(a) The Council shall be the Board of Review. The compensation of the members of the Board of Review shall be fixed at \$25.00 per diem.

(b) The Board of Review shall convene at nine o'clock in the forenoon on the third Monday in March in each year at the Council chambers and shall continue in session for six hours during that day and each of the following three days for the purpose of examining and reviewing the assessment roll of the City. The Council may, by appropriate action, extend this period. On the first day of its meeting in each year, the Board shall elect one of its members Chairman. The Board shall have all powers vested in and be charged with all duties imposed by law upon boards of review in townships.

**SECTION 9.11 NOTICE OF MEETING OF BOARD OF REVIEW:**

The Council shall provide for giving notice to the public of the time and place of the meeting of the Board of Review. Such notice shall be given not less than ten days before the convening of the Board and as often thereafter as the Council deems fit. If, for any reason, the meetings of the Board are not held, as in this chapter required, the Council shall give such further notice as time and circumstances warrant.

**SECTION 9.12 NOTICE OF ASSESSMENT CHANGES:**

The Board of Review shall give notice, prior to adjournment, to each owner of property according to the records of the Assessor's office, whose property is added to the assessment roll by it, or the value of whose property is increased or decreased thereon by it. Neither the failure on the part of the Board of Review to so give notice in any particular case, nor the failure of a person to receive notice, shall invalidate the assessment roll or any assessment thereon.

**SECTION 9.13 CONFIRMATION OF ASSESSMENT ROLL:**

The Board of Review shall hold a meeting on the Monday following the date of its first session, and, at that meeting, shall complete the review of the assessment roll submitted to it by the Assessor and shall endorse and approve the same as provided and required by law. The omission of such endorsement shall not affect the validity of such assessment roll. If, for any cause, a quorum of the Board of Review does not assemble, or in the event that the Board fails or refuses to act during the days set for the meeting thereof, the roll as prepared by the Assessor shall stand as if approved by the Board of Review, without further formality. After the review of the assessment roll has been completed and the roll endorsed and signed as required by law, the Board of Review shall re-deliver the roll to the Assessor.

**SECTION 9.14 RECORDS OF THE BOARD OF REVIEW:**

The Assessor shall be the secretary of the Board of Review, shall attend its meetings with the privilege of participating therein, but without the right to vote upon any decision made by the Board, shall give the Board information relating to matters under consideration by it, and shall keep a permanent record of all proceedings of the Board, which record shall be filed with the Clerk within thirty (30) days after the adjournment of the Board.

**SECTION 9.15 VALIDITY OF ASSESSMENT ROLL:**

Upon the completion of the roll and from and after midnight ending the last day of the meeting of the Board of Review, the same shall be the assessment roll of the City for county, school, and city taxes on real and personal property that may be authorized by law, and shall be conclusively presumed by all courts and tribunals to be valid and shall not be set aside except for causes set forth in the general law of the State.

**SECTION 9.16 CLERK TO CERTIFY LEVY:**

Within three 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 general tax, together with such assessment and other lawful charges as the Council shall authorize to be spread against or charged to property and persons appearing upon the roll.

**SECTION 9.17 CITY TAX ROLL:**

Upon receiving the certification of the amount to be raised, as provided in the preceding section, the Assessor shall proceed to spread the amounts of the general city tax upon the assessment roll according to and in proportion to the several valuations set forth therein. To avoid fractions in computation on any tax roll, the Assessor may add to the amount of the several taxes to be raised not more than the amount permitted by law, which added amount when collected shall be credited to the general funds of the City. For convenience, any city tax roll may be divided into volumes. Assessments and other lawful charges authorized by the Council to be spread against or charged to property of persons upon the roll shall also be spread and charged thereon as directed by the Council.

**SECTION 9.18 TAXES LIEN ON PROPERTY:**

The City taxes thus assessed against personal property shall become at once a debt due to the City from the persons to whom they are assessed, and the amounts assessed on any interest in real property shall on the first day of July become a lien upon such real property, and the lien for such amounts and for all interest and other charges thereon shall continue until payment thereof. All personal taxes shall also be a first lien, prior, superior, and paramount upon all personal property of the person so assessed from and after the first day of July in each year and shall so remain until paid. Such tax liens shall take precedence over all other claims, encumbrances, and liens upon the said personal property, whether created by chattel mortgage, execution, levy, judgment, or otherwise, and whether arising before or after the assessment of said personal property taxes, and no transfer of personal property assessed for taxes thereon shall operate to divest or destroy the lien, except where the personal property is actually sold in the regular course of retail trade.

**SECTION 9.19 TAX ROLL CERTIFIED FOR COLLECTION:**

(a) After extending the taxes aforesaid and not later than the third Monday in June in each year, the Assessor shall certify the tax roll, and shall annex his warrant thereto, directing and requiring the Treasurer to collect from the several persons named in the roll the several sums mentioned therein opposite their respective names as tax, assessment, or charge, and granting to and vesting in him, for the purpose of collecting the taxes, assessments, and charges on the roll, all the power and immunities granted by law to township treasurers for the collection of taxes.

(b) The Assessor shall, at the same time, deliver to the Clerk a statement showing the amount of the taxes assessed upon the roll and the Clerk shall make an entry thereof in the books of his office and charge the gross amount thereof to the Treasurer.

**SECTION 9.20 NOTIFICATION OF TAXES DUE:**

The Treasurer shall not be required to make personal demand for the payment of the taxes, but, upon receipt of the City tax roll by him, he shall forthwith mail a tax statement to each person named in the tax roll and shall give at least six (6) days' notice of the date upon which city taxes are due, by publication in a newspaper of the City, which notice shall be

sufficient demand for the payment of all taxes assessed in the city tax roll. Neither the failure on the part of the Treasurer to give notice or to mail a tax statement, nor the failure of any person to receive the notice or the tax statement, shall invalidate the taxes on the tax roll or release any person or property assessed from the penalty provided in this Charter in case of non-payment.

**SECTION 9.21 TAX PAYMENT SCHEDULE:**

(a) City taxes shall be due on the first day of July of the fiscal year when levied. All taxes, assessments, and charges on the tax roll which are paid during the month of July and August shall be collected by the Treasurer without additional charge. A charge of one (1%) percent shall be added to all taxes, assessments, and charges paid during the month of September. All taxes, assessments and charges not paid before the first day of October shall be carried forward and, together with the charge of five (5%) per cent, shall be added to the December tax roll.

(b) All taxes, other than city taxes collectible by the Treasurer, shall be collected at the time and in the manner provided by law. All taxes, assessments, and charges spread upon the December tax roll, including unpaid city taxes, assessments, and charges paid during the month of December shall be collected by the Treasurer without additional charge. A charge of one (1%) per cent shall be added to all taxes, assessments, and charges paid during the month of January. A charge of two (2%) per cent shall be added to all taxes, assessments, and charges paid during the month of February.

(c) All unpaid taxes, assessments, and charges on the December tax roll shall become delinquent on March 1st, and the tax roll shall thereupon be returned to the Treasurer of Oakland County to be collected by him in the manner provided by law.

**SECTION 9.22 PROCEDURE FOR COLLECTING TAXES ON PERSONAL PROPERTY:**

Respecting taxes levied against personal property, the Treasurer shall have power to levy upon and sell at public sale the personal property of a person refusing or neglecting to pay the tax, in the manner provided by law and shall have the same powers respecting the property assessed and the person who is the owner or custodian thereof as provided by law for the collection of such taxes.

**SECTION 9.23 STATE, COUNTY, AND SCHOOL TAXES:**

For the purpose of assessing and collecting taxes in the City for state, county and school purposes, the City shall be considered the same as a township, and all provisions of law relative to the collection of such taxes, the accounting therefor to the appropriate taxing units, and the returning of taxes to the County Treasurer for non-payment thereof shall apply to the performance thereof by the Treasurer, who shall perform the duties and have the powers granted to township treasurers by law.

**SECTION 9.24 LIEN FOR TAXES, ASSESSMENTS, AND CHARGES:**

All taxes, assessments, and charges spread on tax rolls shall until paid, be a lien upon the property against which they were levied.

**SECTION 9.25 PROTECTION OF CITY LIEN:**

Consistent with the provisions of law, the City shall have power to acquire any premises within the City, either by purchase at any tax or other public sale, or by purchase from the State or the fee owner, when the purchase of such property is necessary to protect the lien of the City for any city taxes, assessments, and charges. The City may hold, lease, or sell the property so acquired. Any such acquisition shall be deemed for a public purpose.

**SECTION 9.26 SPECIAL ASSESSMENTS:**

(a) General Power Relative to Special Assessments: The Council shall have the power to determine the necessity of any local or public improvement and to determine that the whole or any part of the expense shall be defrayed by special assessment upon the property especially benefited.

(b) To Initiate Special Assessments: Proceedings for the making of public improvements within the City may be commenced by resolution of the Council, on its own initiative, or by an initiatory petition signed by property owners whose aggregate property in the special assessment district was assessed for not less than sixty (60) per cent of the total assessed value of the privately-owned real property located therein, in accordance with the last preceding general assessment roll. Provided, however, that in case of special assessments for paying or similar improvements which are normally assessed on a frontage basis against abutting property, such petitions shall be signed by owners to the extent of at least sixty (60) per cent of the frontage of property to be assessed. If it shall appear that such petition was not signed by a sufficient number of property owners, then the petition shall not be presented to the Council by the Clerk. Such petition in addition to the signatures of the owners, shall contain a brief description of the property owned by the respective signers thereof. Such petition shall be verified by the affidavit of one or more of the owners or by some person or persons with knowledge that said signers are such owners and that such signatures are genuine. The initiatory petition herein referred to shall be addressed to the Council and filed with the Clerk. Such petition shall be mandatory upon the Council.

(c) Survey and Report: Before the Council shall consider the making of any local or public improvement, the same shall be referred by resolution to the City Administrator, directing him to prepare a report which shall include necessary plans, profiles, specifications, and estimates of cost, an estimate of the life of the improvement, a description of the assessment district or districts, and such other pertinent information as will permit the Council to decide the cost, extent, and necessity of the improvement proposed and