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**CHAPTER 8  
GENERAL TAXATION**

10.801

**Sec. 8.1. POWER TO TAX.**

The city shall have the 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 the general law. Except as otherwise provided by this Charter, city taxes shall be levied, collected and returned in the manner provided by state statute.

(char. eff. Nov. 25, 1974)

10.802

**Sec. 8.2. TAX LIMITS.**

Exclusive of any levy for the payment of principal of and interest on outstanding general obligation bonds 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 one and twenty five hundredths per cent of (twelve and one-half mills on) the assessed value of all real and personal property in the city.

(char. eff. Nov. 25, 1974)

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**Sec. 8.3. EXEMPTIONS.**

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

(char. eff. Nov. 25, 1974)

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**Sec. 8.4. TAX DAY.**

Subject to the exceptions provided or permitted by the statute, the taxable status of persons and property shall be determined as of the 31st of December, which shall be deemed the tax day.

(char. eff. Nov. 25, 1974)

10.805

**Sec. 8.5. PREPARATION OF THE ASSESSMENT ROLL.**

On or before the first Monday in March of each year the assessor shall prepare and certify an assessment roll of all property in the city liable to taxation. Such roll shall show separate figures for the value of the land and of the building improvements, and otherwise be prepared in accordance with statute and this Charter. Immediately after preparation and certification by the assessor, he shall file the assessment roll in the office of the City Clerk for public examinations. It shall be the duty of the City Clerk to give notice by publication in one or more of the daily newspapers printed and circulated in the city, by not less than one insertion, which shall be published not less than five days preceding said last mentioned date, that said assessment rolls will be on file in his office subject to public examination, from the first Monday in March until the second session of the board of review, when they shall be delivered to said board.

On or before the first Monday in March the assessor shall give by first class mail, a notice of any increase in the assessed value of any property or of the addition of any property to the roll to the owner as shown by such assessment roll. The failure to give such notice or of the owner to receive it shall not invalidate any assessment roll or assessment thereon.

(char. eff. Nov. 25, 1974)

**10.806**      **Sec. 8.6. BOARD OF REVIEW.**

The board of review shall consist of three qualified freeholders who are electors of the city but not city officers or employees, and are to be appointed annually by the city council to serve three-year staggered terms subject to the pleasure of the council. Each term shall commence as of January 1. The assessor shall serve ex officio without vote as clerk of the board of review. The board shall be entitled to such remuneration as shall be determined by the council.

(char. eff. Nov. 25, 1974)

**10.807**      **Sec. 8.7. BOARD OF REVIEW: DUTIES: FUNCTIONS.**

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 upon and required of boards of review in townships, except as otherwise provided in this Chapter. It shall hear complaints of all persons themselves aggrieved by assessments, and, if it shall appear that any person or property has been wrongfully assessed or omitted from the roll, 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 tax day and no change in the status of any property after that day shall be considered by the board in making its decisions. Except as otherwise provided by law, no person, other than the board of review, shall make or authorize any change upon, or additions or corrections, to the assessment roll. It shall be the duty of the assessor to keep a permanent record of all 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 not later than thirty days following the last meeting of the board of review.

(char. eff. Nov. 25, 1974)

**10.808**      **Sec. 8.8. BOARD OF REVIEW: MEETINGS REQUIRED: TIME: PLACE.**

The board of review shall convene in its first session in the forenoon of the Tuesday following the first Monday in March of each year at the City offices, and shall continue in session during that day, and at any adjourned meetings of the first session, for purpose of initial review and correction of the assessment roll of the city.

Immediately after review, and correction, if any, the board of review shall certify that it has completely reviewed the entire assessment roll in detail, and has, in its discretion, made only those corrections or adjustments which were fair and equitable under the circumstances.

In any case in which the assessed value of any property is increased over the amount shown on the assessment roll as prepared by the assessor, or any property is added to such roll by the board, or the board has resolved to consider at its

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second session such increasing of an assessment or the adding of any property to such roll, the assessor shall give notice thereof to the owners as shown by such roll by first class letter mailed not later than the second day following the end of the first session of the board. Such notice shall state the date, time, place and purpose of the second session of the board. The failure to give such notice or of the owner to receive it shall not invalidate any assessment roll or assessment thereon.

The board or review shall convene in its second session on the Tuesday following the third Monday in March of each year at such time of day and place as shall be designated by the council. Provided, however, that on at least one day of the session, its meeting shall begin at one (1:00) p.m. and continue until all interested persons have had an opportunity to be heard, but in no case less than six hours. At the said second session, the board may not increase any assessment or add any property to the rolls, except in those cases in which the board resolved at its first session to consider such increase or addition at its second session.  
(char. eff. Nov. 25, 1974)

**10.809 Sec. 8.9. NOTICE OF MEETINGS.**

Notice of the time and place of the sessions of the board of review shall be published by the city clerk at least ten days prior to the third Monday in March.  
(char. eff. Nov. 25, 1974)

**10.810 Sec. 8.10. ENDORSEMENT OF ROLL.**

After the board of review has completed its review of the assessment roll, a majority of its members shall endorse thereon and sign a statement to the effect that the same is the assessment roll of the city for the year in which it has been prepared. The omission of such endorsement shall not affect the validity of such roll.  
(char. eff. Nov. 25, 1974)

**10.811 Sec. 8.11. VALIDITY OF ASSESSMENT ROLL.**

Upon the completion of the assessment roll, and from and after midnight ending the last day of the sessions of the board of review, it shall be the assessment roll of the city for county, school and city taxes, and for other taxes on real and personal property that may be authorized by law. It shall be presumed by all courts, and tribunals to be valid, and shall not be set aside, except for cause set forth by law.  
(char. eff. Nov. 25, 1974)

**10.812 Sec. 8.12. CLERK TO CERTIFY TAX 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 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 the said roll against any property or any person in accordance with the provisions of this Charter of any ordinance of the city.  
(char. eff. Nov. 25, 1974)

**10.813**      **Sec. 8.13. CITY TAX ROLL.**

After the board of review has completed its review of the assessment roll, the assessor shall prepare a copy of the assessment roll, to be known as the "city tax roll." Upon receiving the certification of the several amounts to be raised, as provided in section 8.12, 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, county tax, and school tax, according to and in proportion to the several valuations set forth in said assessment roll.  
(char. eff. Nov. 25, 1974)

**10.814**      **Sec. 8.14. 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, prior to March first of the following year, from the several persons named in said roll 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 on such roll, all the statutory powers and immunities possessed by township treasurers for the collection of taxes. On or before June first, the roll shall be delivered to the treasurer for collection.  
(char. eff. Nov. 25, 1974)

**10.815**      **Sec. 8.15. TAX LIEN ON PROPERTY.**

On July first the taxes thus assessed shall become a debt due the city from the persons to whom they are assessed and the amounts assessed on any interest in real property shall become a lien upon such real property for such amounts and for all interest and charges thereon, and all personal taxes shall become a debt of, and first 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.  
(char. eff. Nov. 25, 1974)

**10.816**      **Sec. 8.16. PERSONAL PROPERTY: JEOPARDY ASSESSMENT.**

If the treasurer finds or reasonably believes 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 to conceal himself or his property; or to do any other act tending to prejudice, or to render wholly or partly ineffectual the proceeding to collect such tax, unless proceedings therefor be brought without delay, he shall proceed to collect the same as a jeopardy assessment in the manner provided by law.  
(char. eff. Nov. 25, 1974)

**10.817**            **Sec. 8.17. TAXES DUE AND NOTIFICATION.**

City taxes shall be due on the first day of July of each year. The treasurer shall not be required to call upon the persons named in the city tax roll, nor to make personal demand for the payment of taxes, but he shall (a) publish, between June fifteenth and July first, notice of the time when said taxes be due for collection and the penalties and fees for late payment of the same, and (b) mail a bill to each person named in said roll, but 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 the 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 payment or nonpayment of the same.

(char. eff. Nov. 25, 1974)

**10.818**            **Sec. 8.18. COLLECTION FEES AND INTEREST.**

All taxes paid on or before September fourteenth of each year shall be collected by the treasurer without additional charge. On September fifteenth he shall add to all the taxes paid thereafter a collection fee equal to one-half of one per cent of the amount of said taxes, and on the first of each succeeding month he shall add an additional one-half of one per cent of said taxes as a collection fee. Such collection fees shall belong to the city and shall constitute a charge and shall be a lien against the property to which the taxes themselves apply, collectable in the same manner as the taxes to which they are added.

(char. eff. Nov. 25, 1974)

**10.819**            **Sec. 8.19. FAILURE OR REFUSAL TO PAY PERSONAL PROPERTY TAX.**

If any person, firm or corporation shall neglect or refuse to pay any tax assessed to him or them, the treasurer shall collect the same by seizing the personal property 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 statutes applicable.

(char. eff. Nov. 25, 1974)

**10.820**            **Sec. 8.20. COLLECTION OF DELINQUENT TAXES.**

All taxes and charges, together with fees, penalties and interest upon real property on the tax roll, remaining uncollected by the treasurer on the first day of March following the date when the roll was received by him shall be returned to the county treasurer, to the extent and in the same manner and with like effect as provided by law for returns by township treasurers of the township and county taxes. Such returns shall include all the additional assessments, charges, fees, penalties and interest hereinbefore provided, which shall be added to the amount assessed in said

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tax roll against each property or person. The taxes, assessments and charges thus returned shall be collected in the same manner as other taxes returned to the county treasurer are collected in accordance with law, and shall be and remain a lien upon the property against which they are assessed until paid.  
(char. eff. Nov. 25, 1974)

**10.821**      **Sec. 8.21. STATE, COUNTY AND SCHOOL TAXES.**

For the purpose of assessing and collecting taxes 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 or accounting for such taxes shall apply. For these purposes, the treasurer shall perform the same duties and have the same powers as are granted and imposed upon township treasurers by law.  
(char. eff. Nov. 25, 1974)

**10.822**      **Sec. 8.22. PROTECTION OF CITY LIEN.**

The city shall have power to acquire, by purchase, any premises with the city at any tax or other public sale, or by direct purchase from the State of Michigan or the fee owner, when such purchase is necessary to protect the lien of the city for taxes, or special assessments, or both, on said premises and the lien for other charges, collection charges and interest, and may hold, lease, or sell the same for purpose of securing therefrom the amount of such taxes, special assessments, charges, collection charges and interest, together with any incidental expense incurred in connection with the exercise of this power. Any such procedure exercised by the city in the protection of such liens shall be deemed to be for a public purpose.  
(char. eff. Nov. 25, 1974)

