

Chapter 40

TAXATION*

Sec. 40-1. Tax day.

The thirty-first day of December shall be the tax day in the city. The taxable status of persons and real and personal property shall be determined as of the tax day.

(Gen. Code 1946, Ch. 1 § 601.1; Code 1972, § 1.37; Ord. No. 502-83, 3-28-83)

State law reference – Similar provisions, MCL § 211.2, MSA § 7.2.

Sec. 40-2. Completion of assessment roll by city assessor.

The city assessor shall, on or before the first Monday in March, make and complete the assessment roll. (Gen. Code 1946, Ch. 1, § 601.2; Code 1972, § 1.37; Ord. No. 502-83, 3-28-83)

Sec. 40-3. Review of assessments by board of review; completion; notice of meetings.

- (a) The board of review shall meet on the Tuesday next following the first Monday in March, at the office of the city assessor, at which time the assessor shall submit to the board the assessment roll for the current year. The board shall proceed to examine and review assessed values, previous year uncappings, hardship exemptions, veterans exemptions, and any other matters as prescribed by state law during that day and as many days following as necessary.
- (b) The board of review shall also meet at the office of the city assessor on the second Monday in March at 9:00 a.m. and shall be in session at least six (6) hours each day and continue in session during the day and as many days following as necessary. The review of assessments shall be completed on or before the first Monday in April.
- (c) The city clerk shall give notice of the time and place of all such meetings under this section at least two (2) weeks prior thereto, by publishing a notice thereof in one or more newspapers of the city, in accordance with the provisions of Section 9.4 of the Charter. (Gen. Code 1946, Ch. 1, §§ 601.3-601.5; Code 1972, § 1.37; Ord. No. 502-83, 3-28-88)

Sec. 40-4. Assessment roll to comply with General Property Tax Act.

Pursuant to the provisions of “The General Property Tax Act” as amended by Act 285 of the Public Acts of 1949, the making, completing and reviewing of the assessment roll shall be as herein provided, any provisions of the City Charter to the contrary notwithstanding. (Ord. No. 502-83, 3-28-83)

Sec. 40-6. Municipal fees.

Municipal fees including delinquent service charges and fees as referenced in Sections 18-65, 21-46, and 44-118 will be placed on city tax bills levied in December of each year. Should a property owner have dispute such charges placed on the tax roll, the dispute must be presented to the City in writing no later than February 1st of the subsequent year. Disputes received after this date will not be considered and the charges will remain as lien against the property.