

RESOLUTION NO. 3492
CITY OF HILLSDALE, MICHIGAN

**RESOLUTION TO ESTABLISH A POLICY REGARDING THE ACCESSIBILITY OF THE
CITY OF HILLSDALE ASSESSOR'S OFFICE TO THE CITY TAXPAYERS
PUBLIC ACT 660 OF 2018**

Adopted: APRIL 18, 2022

At a regular meeting, properly noticed, of the City Council of the City of Hillsdale, Hillsdale County, Michigan held in the City Hall Council Chambers, 97 North Broad Street, Hillsdale, Michigan at 7:00 p.m.

WHEREAS Public Act 660 of 2018 was approved by Governor Snyder on December 28, 2018 amending Michigan's General Property Tax Act (GPTA), Act 206 of 1893, to provide a statutory framework to guarantee the highest quality assessments for taxpayers as well as local units; and

WHEREAS the Act defines the requirements for substantial compliance with the GPTA, provides timelines for audits and follow-up audits, and details a process for bringing a local unit into compliance if they remain non-compliant after a follow-up review; and

WHEREAS local units are required to ensure that certain requirements are being met beginning in the 2022 tax year.

THEREFORE BE IT RESOLVED that the City of Hillsdale establishes the following policy and provides the following information in connection with the City Assessor's office:

1. **PURPOSE** - to create, publish, and retain "substantial compliance" with State Tax Commission guidelines and the GPTA.
2. **SCOPE** - This policy shall be followed by all officials and employees of the City Assessor's office.
3. **POLICY**
 - 3.1 All property assessment rolls and property appraisal cards shall be available for inspection and copying in the City Assessor's office during the customary business hours.
 - i. The City Assessor's office is located on the 2nd floor of City Hall, 97 North Broad Street, Hillsdale, Michigan 49242.
 - ii. Customary business hours are Monday thru Friday, 8:00 a.m. to 5:00 p.m.
 - iii. The above-listed hours are subject to closure for observed holidays and may change without notice with prior approval from the City Manager and/or City Council.
 - iv. Reasonable effort will be made to post any closures or changes to office hours on the City's website, www.cityofhillsdale.org, and/or the City's Facebook page, <https://www.facebook.com/CityofHillsdale>.
 - v. Taxpayers may annually request one copy of the property appraisal card at no charge for property that they own or for which they are responsible for payment of the taxes;
 - vi. Additional copies, copies of appraisal cards for which the persons requesting are not the taxpayer, assessment roll copies, and any other records requested in any format shall be provided subject to the Freedom of Information Act (FOIA) policy and published fee schedule on file with the City Clerk.
 - vii. Property appraisal cards for the current tax year shall also be available on the internet at www.bsaonline.com.
 - viii. The assessor shall also make available current year land value studies, economic condition factor (ECF) studies, and the assessment roll certified by the board of review at their March meeting online at www.cityofhillsdale.org/cityassessor.

3.2 The City Assessor's office shall be reasonably accessible to taxpayers during the above-listed customary business hours.

- i. Taxpayer inquiries may be submitted directly to:
 - a. Assessor, Kimberly Thomas (MAAO) or Appriaser, Olivia Jones (MCAO)
 - b. By Mail: Hillsdale City Assessor
97 N Broad St
Hillsdale, MI 49242
 - c. By Phone: (517)437-6440
 - d. By Email: assessor@cityofhillsdale.org
 - e. The above-listed contact information shall be included in notices to taxpayers concerning assessment changes and exemption determinations.
- ii. Taxpayer inquiries submitted by phone or email to the designated individual(s) listed above shall receive a response within 7 business days.
- iii. Taxpayers may arrange a meeting in person with an official or employee of the assessor's office by contacting the designated individual(s) listed above.
- iv. Requests for inspection and/or production of records maintained by the the assessor's office should be made by contacting the designated individual(s) listed above or by submitted a written request in compliance with the City's FOIA policy.
- v. Taxpayer requests for informal hearing and assessment dispute resolution:
 - a. Taxpayers may contact the designated individual(s) listed above to request an informal hearing for review of the current year assessment prior to the first Monday in March.
 - i. The informal hearing may include submission of documentation by the taxpayer, or physical inspection of the property by the assessor or the assessor's designee to verify any claims made by the taxpayer.
 - ii. Any changes made by the assessor or the assessor's designee as a result of this informal review shall be verified by issuance of an amended form L-4400, *Notice of Assessment, Taxable Valuation, and Property Classification* clearly marked "REVISED," dated, and initialed by the individual making the change.
 - b. Taxpayers may also submit documentation or request a physical inspection and in-person review of their property at any time following adjournment of the March meeting of the board of review.
 - i. Changes made as a result of this review will be shown on the following year property appraisal card.
 - ii. Taxpayers may submit a written request to the board of review prior to their December meeting if they believe that the information contained in the current and/or prior year property appraisal card contains qualified errors subject to correction under MCL 211.53b.

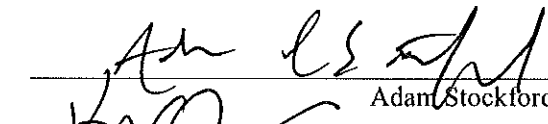
BE IT FURTHER RESOLVED that this policy shall take effect as of the date set forth below.

Upon roll call, the vote in favor of the resolution being as follows:

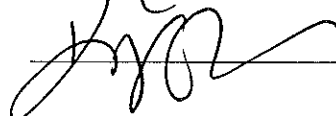
AYES:

NAYS:

RESOLUTION DECLARED ADOPTED. Passed this 18 day of April, 2022, by the City Council of the City of Hillsdale.



Adam Stockford, Mayor



Katy Price, Clerk