

Interlocal Agreement for _____ County to Approve the Designated Assessor for the period January 1, ____ through December 31, ____

Public Act 660 of 2018 requires a county to have a Designated Assessor on file with the State Tax Commission as of December 31, 2020. Accordingly, the following interlocal agreement (hereinafter "AGREEMENT") has been executed by the Board of Commissioners for _____ County, a majority of the assessing districts in _____ County, and the individual put forth as the proposed Designated Assessor. _____ County and the Assessing Districts are collectively referred to throughout this AGREEMENT as the "Parties."

RECITALS

WHEREAS, The Assessing Districts are Municipal Corporations located within the County of _____, in the State of Michigan;

WHEREAS, The Michigan Constitution of 1963, Article 7, Section 28 permits a political subdivision to exercise jointly with any other political subdivision any power, privilege or authority which such political subdivisions share in common with each other and which each might exercise separately;

WHEREAS, The Urban Cooperation Act of 1967, being MCL 124.505 *et seq*, and the Intergovernmental Transfer of Functions and Responsibilities Act, give effect to the Constitutional provision by providing that public agencies may enter into interlocal agreements to carry out their respective functions, powers and authority;

WHEREAS, P.A. 660 of 2018 requires each County to enter into an AGREEMENT that designates the individual who will serve as the County's Designated Assessor. That interlocal agreement must be approved by the County Board and a majority of the assessing districts in the County.

WHEREAS, P.A. 660 of 2018 mandates that the Designated Assessor shall be an advanced assessing officer or a master assessing officer.

NOW, THEREFORE, based on the foregoing Recitals, and in consideration of the terms of this Agreement, the Members agree as follows:

BACKGROUND INFORMATION

_____ County proposes that _____ (R-____) serve as the Designated Assessor for the following assessing districts within _____ County: _____.

Included as an addendum to this AGREEMENT are the _____ County SEV totals by class, including special act values, those properties deemed unique or complex by a local assessing district, and a listing of the total number of parcels, by classification, including special act rolls, within each assessing district.

Once the designated assessor process is invoked, the Parties agree that the Designated Assessor will perform the duties associated with being the assessor of record for an assessing district at the following location: _____ (i.e., administrative offices of the assessing district, designated assessor's office or other mutually agreeable location). The Parties further agree that specific hours will be negotiated as part of the employment contract to be executed in the event an assessing district is subject to the designated assessor process.

QUALIFICATIONS OF DESIGNATED ASSESSOR

Included as an addendum to this AGREEMENT, the _____ County Board of Commissioners has received and reviewed the following documents provided by the Designated Assessor:

1. Resume, curriculum vitae, or other documents providing the Designated Assessor's current employment status as well as additional and specific details regarding the Designated Assessor's current assessing or equalization responsibilities and local unit assessing experience as it relates to being approved as the Designated Assessor for _____ County.
2. Disclosure of any conflicts of the interest involving the proposed Designated Assessor, the County, or any assessing district, if applicable.

It is understood that the individual identified as the Designated Assessor in this AGREEMENT will, during the length of this agreement, maintain their assessor certification in good standing with the State Tax Commission and when required to serve as the Designated Assessor for an assessing district in _____ County shall act as the Assessor of Record for that assessing district. When acting as the Assessor of Record for an assessing district, the Designated Assessor shall meet all the requirements as set forth by the State Tax Commission's *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.

Any additional requirements that are agreed to by the Designated Assessor, the County and the Assessing Districts may not conflict with the State Tax Commission's *Supervising Preparation of the Rolls*.

DUTIES AND RESPONSIBILITIES OF DESIGNATED ASSESSOR

The Designated Assessor, while serving as the assessor of record for an assessing district within _____ County, shall satisfy all requirements contained State Tax Commission's *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.

Within _____ days of being appointed as the Designated Assessor for the assessing district, the Designated Assessor shall prepare and transmit to the assessing district's supervisor, manager, or chief executive a detailed proposal, including a schedule for delivery of documents, to correct deficiencies identified by the State Tax Commission's audit.

The Parties agree that the Designated Assessor, while serving as the assessor of record for an assessing district within _____ County, shall:

1. Attend all March, July and December Board of Review meetings.
2. [Description of property tax appeal responsibilities for small claims and entire tribunal appeals]
3. The Designated Assessor shall prepare the following reports for review by the supervisor, manager, chief executive, board, or council:_____.

For an assessing district employing assessing staff other than the assessor of record, assessing staff will conduct their duties as under the direction and supervision of the Designated Assessor, subject to the following limitations: _____.

While not acting in the capacity as the Designated Assessor for an assessing district, the Designated Assessor will have the following duties and responsibilities for ____ County and the assessing districts within _____ County:_____.

DUTIES AND RESPONSIBILITIES OF _____ COUNTY AND ASSESSING DISTRICTS WITHIN _____ COUNTY

The Parties to this AGREEMENT understand and agree that the assessing districts identified in this AGREEMENT required to utilize the services of the Designated Assessor will, during and throughout the term of this AGREEMENT, to the following:

1. Provide the Designated Assessor with reasonable access to records, documents, databases and information in order to allow the Designated Assessor to serve as the assessor of record for the assessing district and satisfy all requirements *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.
2. Furnish the Designated Assessor with any applicable policies and procedures that the Designated Assessor may be subject to during the period of time the Designated Assessor serves as the assessing district’s assessor of record.
3. Provide any technology, equipment, and workspace necessary for the Designated Assessor to carry out their requirements under this Agreement.

DESIGNATED ASSESSOR COMPENSATION

The Designated Assessor may charge an assessing district that is required to contract with the Designated Assessor and that assessing district shall pay, for the reasonable costs incurred by the Designated Assessor in serving as the assessing district’s Assessor of Record, including, but not limited to, the costs of overseeing and administering the annual assessment, preparing and defending the assessment roll, and operating the assessing office.

[Compensation, including payment terms and fee structure, payment responsibility, any applicable retainer or base rate information, cost reimbursement, as well as any other appropriate terms to be supplied by the Parties]

This interlocal agreement shall become effective upon the execution hereof by the parties hereto.

[Signatures]

Include a signature block for the Designated Assessor, the County Board of Commissioners (each Commissioner approving must sign) and the appropriate representative of each assessing district within the County.

[Addendum]

Reports detailing current SEV County totals by class, including special act values; total number of parcels, by classification, including special act rolls, within each local unit; and list of any unique, complex or high value properties within the County.