LIVINGSTON COUNTY INTERLOCAL AGREEMENT FOR COUNTY DESIGNATED ASSESSOR

This Interlocal Agreement, by and between the COUNTY OF LIVINGSTON, a political subdivision of the State of Michigan (hereinafter referred to as the "County"), and BRIGHTON TOWNSHIP, CONWAY TOWNSHIP, COHOCTAH TOWNSHIP, DEERFIELD TOWNSHIP, GENOA TOWNSHIP, GREEN OAK TOWNSHIP, HAMBURG TOWNSHIP, HANDY TOWNSHIP, HARTLAND TOWNSHIP, HOWELL TOWNSHIP, IOSCO TOWNSHIP, MARION TOWNSHIP, OCEOLA TOWNSHIP, PUTNAM TOWNSHIP, TYRONE TOWNSHIP, UNADILLA TOWNSHIP, CITY OF BRIGHTON, CITY OF HOWELL, each a political subdivision of the State of Michigan (each hereinafter referred to as an "Assessing District," and collectively referred to as the "Assessing Districts"), is entered into pursuant to the Urban Cooperation Act of 1967, Public Act 7 of 1967 (Ex. Sess.), as amended, MCL 124.501 *et seq.*, and the General Property Tax Act, Public Act 206 of 1893, as amended by Public Act 660 of 2018, MCL 211.10g, for the purpose of designating an individual to serve as the County's Designated Assessor.

WHEREAS, pursuant to MCL 211.10g(4), every County shall have a Designated Assessor on file with the State Tax Commission as of December 31, 2020; and

WHEREAS, the County Designated Assessor is designated by an Interlocal Agreement executed between the County Board of Commissioners and a majority of the Assessing Districts in the County; and

WHEREAS, the individual designated as the County's Designated Assessor must be approved by the State Tax Commission.

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

- 1. <u>Designation of County Designated Assessor</u>. The County and a majority of the Assessing Districts in the County designate _______, who is an individual qualified and certified by the State Tax Commission as an Advanced Assessing Officer or Master Assessing Officer, to be the County Designated Assessor for Livingston County. The appointment of an individual as Designated Assessor does not create an employment or paid contractual relationship with the County. The Designated Assessor shall have no responsibilities as Designated Assessor during the period in which he or she is not acting as an assessor of record for an Assessing District within the County, other than to remain certified and in good standing.
- 2. <u>Duties of County Designated Assessor</u>. The County Designated Assessor shall contract with one or more Assessing Districts as necessary to serve as the Assessing District's Assessor of record, upon request of the Assessing District or as may be required by the State Tax Commission, as a consequence of the Assessing District receiving a notice of noncompliance from the State Tax Commission after an audit, under the terms and conditions set forth in MCL 211.10g.

The County Designated Assessor shall be capable of ensuring that the contracting

Assessing Districts achieve and maintain substantial compliance with the requirements in MCL 211.10g(1). The Assessing District shall provide the Designated Assessor with reasonable access to records, documents, and information. The Assessing District shall advise the Designated Assessor of any applicable policies and procedures, including technology, equipment, and facilities.

The County Designated Assessor may charge an Assessing District that is required to contract with the County Designated Assessor a reasonable rate of compensation (e.g., periodic payment on a per parcel basis) and reimbursement of costs. The Assessing District shall pay reasonable compensation to the Designated Assessor, and be responsible to pay the reasonable costs incurred by the County Designated Assessor in serving as the Assessing District's Assessor of record, including, but not limited to, the cost of overseeing and administering the annual assessment, preparing and defending the assessment roll, costs incurred in appeals to the Michigan Tax Tribunal (i.e., appraisal costs, expert witness fees and attorney fees), and operating the assessing office (including employment of additional staff necessary to bring the Assessing District into compliance).

The services to be provided by the Designated Assessor to the contracting Assessing District include: preparation of assessment rolls, establishing a plan to correct deficiencies found in the State Tax Commission audit, timely delivery of documents and execution of forms, attendance at Board of Review meetings, handling property tax appeals filed with the Michigan Tax Tribunal (either directly or through legal counsel), timely reporting and meetings with local officials of the Assessing District, and responsibility for overseeing assessing staff members of the Assessing District.

The County Designated Assessor is a local assessing unit for purposes of the provisions in MCL 211.44 concerning the division and use of any collected property tax administration fees.

3. <u>Term of Designation</u>. If approved by the State Tax Commission, the County Designated Assessor shall serve for a minimum of five (5) years from the date of the approved designation. The designation shall not be revoked, and no new designation shall be made earlier than five (5) years following the date of the approved designation, except as otherwise provided in Sec. 4.

Once an Assessing District is under contract with the Designated Assessor, the Designated Assessor will remain in place for a minimum of five years. However, the Assessing District may petition the State Tax Commission to end the contract after the Designated Assessor has been in place for a minimum of three years.

- 4. Revocation of Designation by State Tax Commission. The State Tax Commission may designate and approve, on an interim basis and pursuant to a formal agreement, an individual to serve as a County Designated Assessor and, if applicable, revoke the approved designation of a current County Designated Assessor under the following circumstances:
 - (i) if the County Designated Assessor dies or becomes incapacitated;

- (ii) if the County Designated Assessor was designated and approved based on his or her employment status, and that status materially changes; or
- (iii) if it determines at any time that the County Designated Assessor is not capable of ensuring that contracting Assessing Districts achieve and maintain substantial compliance with the requirements in MCL 211.10g(1).

The State Tax Commission's designation of an interim County Designated Assessor under this Section is effective only until a new County Designated Assessor has been designated in a new Interlocal Agreement under MCL 211.10g(4)(a), and approved by the State Tax Commission.

- 5. Petition to State Tax Commission. Upon the execution and filing of this Interlocal Agreement, the County shall petition the State Tax Commission to approve the individual named in Section 1 of this Interlocal Agreement to serve as the County Designated Assessor. The individual shall serve as the County Designated Assessor upon approval of the State Tax Commission. If the State Tax Commission rejects the County's petition, then the parties agree to enter into additional Interlocal Agreements under MCL 211.10g(4)(a) until a suitable Assessor has been presented.
- 6. <u>Nondiscrimination</u>. The Parties shall adhere to all Federal, State, and local laws, ordinances and regulations prohibiting discrimination in the performance of this Interlocal Agreement. The Parties shall not discriminate against a person to be served or an employee or applicant for employment because of race, color, religion, national origin, age, sex, disability that is unrelated to an individual's ability to perform the duties of a particular job or position, height, weight, or marital status. Breach of this section shall be regarded as a material breach of this Interlocal Agreement.
- 7. <u>Effective Date</u>. This Interlocal Agreement shall become effective when executed by the County and a majority of the Assessing Districts in the County, and an executed copy is filed with the Livingston County Clerk and the Michigan Secretary of State.
- 8. <u>Certification</u>. The persons signing this Agreement certify by their signatures that they are duly authorized to sign this Agreement on behalf of the Parties, and that this Agreement has been authorized by the Parties.

executed this instrument.	
COUNTY OF LIVINGSTON	
Carol Griffith, Chairperson County Board of Commissioners	Date
BRIGHTON TOWNSHIP	
Supervisor CONWAY TOWNSHIP	Date
Supervisor	Date
COHOCTAH TOWNSHIP	
Supervisor	Date
DEERFIELD TOWNSHIP	
Supervisor	Date
GENOA TOWNSHIP	
Supervisor	Date
GREEN OAK TOWNSHIP	
Supervisor	Date
HAMBURG TOWNSHIP	
Supervisor	Date

	Supervisor	Date
HARTLAND TOWNSH	IP	
	Supervisor	Date
HOWELL TOWNSHIP		
	Supervisor	Date
IOSCO TOWNSHIP		
MARION TOWNSHIP	Supervisor	Date
OCEOLA TOWNSHIP	Supervisor	Date
PUTNAM TOWNSHIP	Supervisor	Date
TYRONE TOWNSHIP	Supervisor	Date
	Supervisor	Date
UNADILLA TOWNSHI	P	
	Supervisor	Date
CITY OF BRIGHTON		
,		Date

CITY OF HOWELL		
	Date	
DESIGNATED COUNTY ASSESSOR		
	Date	
Approved as to Form for County of Livingston: COHL, STOKER & TOSKEY, P.C.		