

RESOLUTION

NO: [Title]

LIVINGSTON COUNTY

DATE: Click or tap to enter a date.

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**Resolution Approving the Interlocal Agreement for Livingston County to Approve the Designated Assessor for the period January 1, 2021 through December 31, 2025 – Equalization**

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 Livingston County, a majority of the Assessing Districts in Livingston County, and the individual put forth as the proposed Designated Assessor. Livingston 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 Livingston, 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.

**THEREFORE BE IT RESOLVED** that the Livingston County Board of Commissioners, based on the foregoing Recitals, and in consideration of the terms of this Agreement, the Members agree as follows:

**BACKGROUND INFORMATION**

Livingston County proposes that Edward K. VanderVries (R-7530) serve as the Designated Assessor for the following Assessing Districts within Livingston County: Townships of Conway, Cohoctah, Deerfield, Tyrone, Handy, Howell, Oceola, Hartland, Iosco, Marion, Genoa, Brighton, Unadilla, Putnam, Hamburg, & Green Oak. The Cities of Howell, Brighton, & Fenton. Included as an addendum

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to this AGREEMENT are the Livingston County SEV totals by unit, and a listing of the total number of parcels, by classification, 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 a 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**

1. Edward K. VanderVries is currently certified as a Michigan Master Assessing Officer (MAAO). Certification number R-7530. Edward K. VanderVries is currently an owner of V&V Assessing LLC.
2. Mr. VanderVries has been the assessor of record for many complex assessing jurisdictions and currently serves in that role for the Cities of Portage, Marshall, & Hart. He also serves in that role for the Townships of Union, Sheridan, Moran, Holton, & Laketon. Mr. VanderVries is also the Equalization Director for Oceana County.
3. There are no known conflicts of interest between the Designated Assessor and Livingston County or any Assessing Districts within the County.

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 Livingston 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 Livingston County will 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 an 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 Livingston County, will:

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1. Attendance at Board of Review Meetings

The Designated Assessor, or his designee, shall attend all March, July, and December Board of Review meetings. It is agreed that if an Assessing District does not have an existing resolution allowing for alternative dates for July and December Boards of Review, they will adopt one.

2. Duties and Responsibilities related to Assessment Appeals

The Designated Assessor, or his designee, shall defend all appeals to the Small Claims Division of the Michigan Tax Tribunal. This shall include, but not be limited to, answering and filing petitions, preparing and submitting evidence and other such information necessary to properly defend such appeal, and he or his designee appearing at all hearings or meetings as may be necessary for defending such appeals. All of the foregoing regarding appeals to the small claims division of the Michigan Tax Tribunal is deemed to be included the services compensated pursuant to the terms and provisions of this agreement.

All other appeals to the Full Claims Division of the Michigan Tax Tribunal, State Tax Commission, or other court, the Assessing District shall obtain competent legal counsel at its expense. If counsel shall desire assistance of the Designated Assessor in the defense of such appeals, additional fees for preparing appraisals, analyses, and/or consultation, shall be reviewed and approved by the Assessing District and agreed upon in a case-by-case basis. The Designated Assessor shall be available to the Assessing District as an expert witness on behalf of the Assessing District in any proceedings. Compensation for travel associated with such proceedings shall be reimbursed by Assessing District.

3. Reporting Requirements and responsibility to meet with local unit officials

On or before December 31 of each year, at the Assessing Districts request, the Designated Assessor shall prepare written recommendations and conclusions regarding the current state of the Assessing Districts Assessment Rolls, by class, together with specific recommendations concerning actions which, in the opinion of the Designated Assessor, should be taken to achieve maximum equity and uniformity in the assessment process and compliance with State Tax Commission guidelines and rules and regulations.

4. Any and all obligations of local unit assessing staff members

If an Assessing Unit employs any certified assessing staff other than the Assessor of Record, those staff members will remain employees of the Assessing District. Those staff members will continue to conduct their duties as they understand them under the supervision of the Designated Assessor. If changes in duties are identified as necessary by the Designated Assessor, those changes will be discussed with the employee and the Assessing District prior to implementation. No existing staff member will be terminated by the Designated Assessor without the prior approval of the Assessing District.

5. Responsibilities of Designated Assessor while not acting as an assessor of record for an Assessing District under this agreement

The Designated Assessor will have no official duties of record pertaining to this agreement until such time as he is appointed the Designated Assessor of Record for an Assessing District under this agreement. Upon their request, the Designated Assessor will meet with an Assessing District to discuss potential solutions of any deficiencies identified by AMAR to avoid any formal action by the State Tax Commission.

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6. Requirement to remain certified and in good standing

The Designated Assessor shall maintain his Michigan Master Assessing Officer certification and remain in good standing with the requirements of the State Tax Commission.

7. Non-exclusivity

Nothing in this Agreement prevents or limits the Designated Assessor from serving as the Designated Assessor, Certifying Assessor, Assessor of Record, Equalization Director, or in any other assessing capacity in any City, Township, County, or Assessing District jurisdiction in Michigan.

**DUTIES AND RESPONSIBILITIES OF LIVINGSTON COUNTY AND  
ASSESSING DISTRICTS WITHIN LIVINGSTON 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. Access to required documents and information

While under contract with the Designated Assessor, the Assessing District shall provide reasonable access to all assessing records, documents, databases, and information. This shall include remote access to the Assessing District's computer and network resources if available.

2. Policies and procedures

Furnish the Designated Assessor with any applicable local 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 including technology, equipment, facilities, personnel, etc. that may apply to him or his designee.

3. Provide any technology, equipment, and workspace

The Assessing District shall provide necessary technology, equipment, and workspace for the Designated Assessor to carry out their requirements under this Agreement.

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## 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.

### 1. Fee Structure

Should the Designated Assessor process be invoked, the annual fees for providing oversight, preparation and administration of the annual assessment roll will be based on a per parcel basis with the following fee schedule:

<b>Agricultural Real</b>	<b>\$16.00 per parcel</b>
<b>Commercial Real</b>	<b>\$18.00 per parcel</b>
<b>Industrial Real</b>	<b>\$18.00 per Parcel</b>
<b>Residential Real</b>	<b>\$16.00 per parcel</b>
<b>Other Real</b>	<b>\$16.00 per parcel</b>
<b>Personal Property</b>	<b>\$15.00 per parcel</b>
<b>Special Act Parcels</b>	<b>\$20.00 per parcel</b>

Should the necessity of a re-appraisal be necessary to bring an Assessment District into AMAR compliance the per parcel fee for such service, for real property, is \$80.00 per parcel.

Hourly fee schedule for personnel are as follows:

<b>MMAO Assessor</b>	<b>\$175.00 per Hour</b>
<b>MAAO Assessor</b>	<b>\$100.00 per Hour</b>
<b>MCAO Assessor</b>	<b>\$60.00 per Hour</b>
<b>Support Staff</b>	<b>\$45.00 per Hour</b>

the fees above are for services performed by the Designated Assessor in 2021 and are subject to a 4% increase for subsequent years under this contract.

### 2. Payment Responsibility

All fees associated with serving as the Designated Assessor shall be paid directly by the Assessing District under contract within 30 days of invoicing.

### 3. Payment in the event of Death or Disability

In the event of Death or Disability of the Designated Assessor, only compensation for work performed and completed shall be made.

### 4. Identification of additional Costs

The following items are considered additional costs outside of overseeing and administering the annual assessment, preparing and defending the assessment roll, and operating the assessing office:

- Setting up Tax Database for Tax Collection
- Printing or mailing of Tax Bills

- Printing or mailing of Assessment Change Notices, or Personal Property forms
- Appraisal work for Full Tribunal Appeals
- Expert Testimony

These additional costs shall be the responsibility of the Assessing District.

5. Contractor Relationship

All services provided by the Designated Assessor while under contract with the Assessing District will be further agreed to by contract with the Designated Assessor’s company V&V Assessing LLC. V&V Assessing LLC will provide for general liability, workers’ comp, professional errors and omissions insurance upon a mutually agreed amount indemnifying the Assessing District. The Designated Assessor is an employee of V&V Assessing LLC and any and all resources of V&V Assessing LLC provided to the Assessing District under this agreement would be further specified by contract subject to the fees and terms specified above.

6. Current V&V Assessing LLC Clients

The need to invoke the Designated Assessor is only necessary if an Assessing District is in substantial non-compliance with AMAR and a corrective action plan is not accepted or approved upon a follow up review. Should these events somehow occur with an existing client of V&V Assessing LLC, at the time of the execution of this agreement, V&V Assessing LLC would waive all costs associated with this agreement.

**MISCELLANEOUS**

1. Petition to State Tax Commission

Upon the execution of this Interlocal Agreement, the County shall petition the State Tax Commission to approve Edward K. VanderVries MMAO 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 is presented.

2. Nondiscrimination

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 discriminated against a person to be served or applicant for employment because of race, color, religion, national origin, age, sex, disability that is unrelated to a 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.

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

# # #

**MOVED:  
SECONDED:  
FAILED:**

# Addendum 1

L-4411

2020

DATE: 10/1/2020

LIVINGSTON COUNTY BOARD OF COMMISSIONERS

PAGE: 1 OF 9

## REPORT OF TOTAL REAL AND PERSONAL PROPERTY VALUATIONS

(as prepared by the)

LIVINGSTON COUNTY EQUALIZATION DEPARTMENT

ASSESSMENT JURISDICTION	REAL PROP. VALUATIONS		PERS. PROP. VALUATIONS		COMB'D PROP. VALUATIONS	
	←----- ASSESSED	-----→ EQUALIZED	←----- ASSESSED	-----→ EQUALIZED	←----- ASSESSED	-----→ EQUALIZED
<b><u>TOWNSHIPS:</u></b>						
CONWAY	175,762,410	175,762,410	4,842,320	4,842,320	180,604,730	180,604,730
COHOCTAH	181,186,200	181,186,200	7,149,300	7,149,300	188,335,500	188,335,500
DEERFIELD	275,509,100	275,509,100	9,514,500	9,514,500	285,023,600	285,023,600
TYRONE	642,426,300	642,426,300	51,239,700	51,239,700	693,666,000	693,666,000
HANDY	378,454,180	378,454,180	26,329,490	26,329,490	404,783,670	404,783,670
HOWELL	448,724,600	448,724,600	50,027,400	50,027,400	498,752,000	498,752,000
OCEOLA	761,041,800	761,041,800	47,515,100	47,515,100	808,556,900	808,556,900
HARTLAND	909,677,300	909,677,300	42,632,000	42,632,000	952,309,300	952,309,300
IOSCO	196,546,600	196,546,600	28,322,020	28,322,020	224,868,620	224,868,620
MARION	661,556,100	661,556,100	32,492,600	32,492,600	694,048,700	694,048,700
GENOA	1,492,009,968	1,492,009,968	64,617,600	64,617,600	1,556,627,568	1,556,627,568
BRIGHTON	1,360,078,500	1,360,078,500	37,578,500	37,578,500	1,397,657,000	1,397,657,000
UNADILLA	181,759,950	181,759,950	7,210,000	7,210,000	188,969,950	188,969,950
PUTNAM	472,422,590	472,422,590	31,875,350	31,875,350	504,297,940	504,297,940
HAMBURG	1,387,575,420	1,387,575,420	25,190,650	25,190,650	1,412,766,070	1,412,766,070
GREEN OAK	<u>1,341,824,300</u>	<u>1,341,824,300</u>	<u>55,092,900</u>	<u>55,092,900</u>	<u>1,396,917,200</u>	<u>1,396,917,200</u>
TOTAL TWPS:	10,866,555,318	10,866,555,318	521,629,430	521,629,430	11,388,184,748	11,388,184,748
<b><u>CITIES:</u></b>						
HOWELL	417,786,400	417,786,400	20,890,800	20,890,800	438,677,200	438,677,200
BRIGHTON	591,656,100	591,656,100	30,622,200	30,622,200	622,278,300	622,278,300
FENTON	0	0	0	0	0	0
TOTAL CITIES:	1,009,442,500	1,009,442,500	51,513,000	51,513,000	1,060,955,500	1,060,955,500
<b>TOTAL COUNTY:</b>	<b><u>11,875,997,818</u></b>	<b><u>11,875,997,818</u></b>	<b><u>573,142,430</u></b>	<b><u>573,142,430</u></b>	<b><u>12,449,140,248</u></b>	<b><u>12,449,140,248</u></b>

## Addendum 2

L-4411

2020

DATE: 10/1/2020

LIVINGSTON COUNTY BOARD OF COMMISSIONERS

PAGE: 8 OF 9

### REPORT OF PARCEL COUNT BY CLASS

(as prepared by the)

LIVINGSTON COUNTY EQUALIZATION DEPARTMENT

ASSESSMENT JURISDICTION	AGR.	COM.	IND.	RES.	DEV.	EXE.	TOTAL REAL	TOTAL PERS.	TOTAL REAL & PERS.
<b><u>TOWNSHIPS:</u></b>									
CONWAY	298	2	3	1,531	0	0	1,834	27	1,861
COHOCTAH	195	24	18	1,671	0	0	1,908	70	1,978
DEERFIELD	222	7	42	1,882	0	0	2,153	62	2,215
TYRONE	29	52	36	4,190	10	0	4,317	76	4,393
HANDY	200	224	75	3,027	0	0	3,528	332	3,858
HOWELL	106	155	73	3,280	0	0	3,614	368	3,982
OCEOLA	111	63	12	5,573	0	0	5,759	146	5,905
HARTLAND	81	252	26	5,437	10	0	5,806	365	6,171
IOSCO	250	7	4	1,789	0	0	2,050	46	2,096
MARION	93	48	11	5,225	0	0	5,377	140	5,517
GENOA	50	378	84	7,678	0	0	8,190	753	8,943
BRIGHTON	1	437	52	7,737	0	0	8,227	906	9,133
UNADILLA	144	41	4	1,954	0	0	2,143	81	2,224
PUTNAM	74	134	18	3,788	0	0	4,014	220	4,234
HAMBURG	9	132	27	10,062	0	0	10,230	255	10,485
GREEN OAK	<u>8</u>	<u>253</u>	<u>144</u>	<u>7,557</u>	<u>0</u>	<u>0</u>	<u>7,962</u>	<u>715</u>	<u>8,677</u>
TOTAL TWP:	1,871	2,209	629	72,381	20	0	77,110	4,562	81,672
<b><u>CITIES:</u></b>									
HOWELL	0	364	31	2,693	0	0	3,088	513	3,601
BRIGHTON	0	293	54	3,023	0	130	3,500	818	4,318
FENTON	0	0	0	0	0	1	<u>1</u>	0	<u>1</u>
TOTAL CITIES:	0	657	85	5,716	0	131	6,589	1,331	7,920
<b>COUNTY TOTAL:</b>	<b>1,871</b>	<b>2,866</b>	<b>714</b>	<b>78,097</b>	<b>20</b>	<b>131</b>	<b>83,699</b>	<b>5,893</b>	<b>89,592</b>



**SIGNATURES**

**LIVINGSTON COUNTY BOARD CHAIR:**

\_\_\_\_\_

\_\_\_\_\_  
Date

**ASSESSING DISTRICT REPRESENTATIVES:**

**CONWAY TOWNSHIP**

\_\_\_\_\_  
CONWAY TOWNSHIP REPRESENTATIVE

\_\_\_\_\_  
Date

**COHOCTAH TOWNSHIP**

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COHOCTAH TOWNSHIP REPRESENTATIVE

\_\_\_\_\_  
Date

**DEERFIELD TOWNSHIP**

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DEERFIELD TOWNSHIP REPRESENTATIVE

\_\_\_\_\_  
Date

**TYRONE TOWNSHIP**

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TYRONE TOWNSHIP REPRESENTATIVE

\_\_\_\_\_  
Date

**HANDY TOWNSHIP**

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HANDY TOWNSHIP REPRESENTATIVE

\_\_\_\_\_  
Date

**HOWELL TOWNSHIP**

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HOWELL TOWNSHIP REPRESENTATIVE

\_\_\_\_\_  
Date

OCEOLA TOWNSHIP

\_\_\_\_\_  
OCEOLA TOWNSHIP REPRESENTATIVE

\_\_\_\_\_  
Date

HARTLAND TOWNSHIP

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HARTLAND TOWNSHIP REPRESENTATIVE

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Date

IOSCO TOWNSHIP

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IOSCO TOWNSHIP REPRESENTATIVE

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Date

MARION TOWNSHIP

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MARION TOWNSHIP REPRESENTATIVE

\_\_\_\_\_  
Date

GENOA TOWNSHIP

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GENOA TOWNSHIP REPRESENTATIVE

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Date

BRIGHTON TOWNSHIP

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BRIGHTON TOWNSHIP REPRESENTATIVE

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Date

UNADILLA TOWNSHIP

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UNADILLA TOWNSHIP REPRESENTATIVE

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Date

PUTNAM TOWNSHIP

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PUTNAM TOWNSHIP REPRESENTATIVE

\_\_\_\_\_  
Date

HAMBURG TOWNSHIP

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HAMBURG TOWNSHIP REPRESENTATIVE

\_\_\_\_\_  
Date

GREEN OAK TOWNSHIP

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GREEN OAK TOWNSHIP REPRESENTATIVE

\_\_\_\_\_  
Date

HOWELL CITY

\_\_\_\_\_  
HOWELL CITY REPRESENTATIVE

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Date

BRIGHTON CITY

\_\_\_\_\_  
BRIGHTON CITY REPRESENTATIVE

\_\_\_\_\_  
Date

FENTON CITY

\_\_\_\_\_  
FENTON CITY REPRESENTATIVE

\_\_\_\_\_  
Date

**DESIGNATED COUNTY ASSESSOR**

\_\_\_\_\_  
EDWARD K. VANDERVRIES, MMAO

\_\_\_\_\_  
Date