

**THE VILLAGE OF DEXTER  
CITY CHARTER COMMISSION  
MINUTES OF THE WEDNESDAY, FEBRUARY 26, 2014 MEETING**

**A. CALL TO ORDER AND PLEDGE OF ALLEGIANCE**

The meeting was called to order at 6:30PM by Chairman Hansen at the Copeland Board Room located at 7714 Ann Arbor Street in Dexter, Michigan.

**B. ROLL CALL:** Phil Arbour, Jack Donaldson, John Hansen, Phil Mekas, Thom Phillips (arrived at 6:37 PM), Michael Raatz, and James Smith. Excused absences Matt Kowalski and Mary-Ellen Miller.

Also present: Courtney Nicholls, Assistant Village Manager; Carol Jones, Village Clerk; Donna Fisher and Paul Cousins, Village Trustees.

**C. APPROVAL OF THE AGENDA**

Motion Michael Raatz; support Phil Arbour to approve the agenda as presented. Unanimous voice vote approval with Kowalski and Miller absent.

**D. APPROVAL OF THE MINUTES**

1. Regular Meeting – February 19, 2014

Motion Phil Arbour; support Jack Donaldson to approve the minutes with the following correction:

Page 1, add Village President Shawn Keough as also attending the meeting.

Page 3, add the line “ The City Clerk shall accept only nomination petitions which conform to the forms provided and maintained by the City Clerk.” To the front of the modified language for Section 10.

Page 4, correct signed to read signer

Page 5, correct the second Section 25 to read Section 26.

Unanimous voice vote approval with Kowalski and Miller absent.

**E. PREARRANGED PARTICIPATION**

None

**F. PUBLIC HEARINGS**

None

## G. CHARTER CONSTRUCTION – SECOND READINGS

Staff Update Memo

1. Discussion of: Elections

Motion James Smith; support Jack Donaldson to approve the second reading of Elections.

The following are comments and/or corrections to the proposed sections on Elections:

Page 13 - Sections 1-7

- In Section 6 (Notice) replace officers with offices to be filled.

Page 14 – Sections 8-11

- In Section 10 (Nominations – Approval of Petitions) add the following sentence to the beginning...”The City Clerk shall accept only nomination petitions which conform to the forms provided and maintained by the City Clerk.”
- Motion James Smith; support Phil Arbour to remove prior to and replace with by in Section TBD (Nominations-Candidate to Run for Only One Office.
- Section 11 (Nominations-Withdrawal of Candidate) – delegated to Ms. Nicholls to rework the language.

Page 15 – Sections 12 -18

- In Section 13 (election Commission Created) add that the Election Commission is appointed as part of the Council’s Adoption of the Resolution of Organizational Matters for a term of two (2) years and that the member of the City Council serving on the Election Commission is one whose name will not appear on the current year’s ballot for any office.

Page 16 – Sections 19 -24

- In Section 21 (Recall) – Ask the Attorney what happens in the case of a tie.

Page 17 – Sections 24-26

- No changes

Page 18 – Section 26

- No changes

Unanimous voice vote approval of the amended Election Section with Kowalski and Miller absent.

## H. CHARTER CONSTRUCTION – FIRST READING

### 1. Discussion of: Taxation (continued from 2/19/14)

Motion Jack Donaldson; support James Smith to approve the first reading of Section 2 – Subject of Taxation.

Motion Phil Arbour; support Thom Phillips to table Section 2 until a future meeting.  
Unanimous voice vote approval with Kowalski and Miller absent.

Motion Phil Arbour; support Jack Donaldson to approve the first reading of Section 3 – Tax Day.

Subject to the exceptions provided or permitted by law, the taxable status of persons and property shall be determined as of December 31, or such other date as may subsequently be required by law, which shall be deemed the tax day. Values on the assessment roll shall be determined according to the facts existing on the tax day for the year for which such roll is made, and no change in the status or location of any such property after that day shall be considered by the City Assessor or the Board of Review.

Unanimous voice vote approval with Kowalski and Miller absent.

Motion James Smith; support Michael Raatz to approve the first reading of Section 4 – Jeopardy Assessments.

If the City Treasurer finds or reasonably believes that any person, who is, or may be, liable for taxes upon personal property, the taxable situs of which was in the city on tax day, intends to depart or has departed from the city; or to remove or has removed therefrom personal property; which is, or may be, liable for taxation; or to conceal or conceals their person or their property; or does any other act tending to prejudice, or to render wholly or partly ineffectual, the proceedings to collect such tax, unless proceedings therefore be brought without delay, the City Treasurer shall proceed to collect the same as a jeopardy assessment in the manner provided by state law.

Unanimous voice vote approval with Kowalski and Miller absent.

Motion James Smith; support Michael Raatz to approve the first reading of Section 5 – Assessment.

The City Assessor shall annually place a value, in accordance with law, upon all property, both real and personal, in the city, which is subject to taxation. Such valuation of property shall be in accordance with established assessment rules, techniques, and procedures. The council shall provide for the maintenance of the records and facilities of the office of the City Assessor.

Unanimous voice vote approval as amended with Kowalski and Miller absent.

Motion Jack Donaldson; support Phil Arbour to approve the first reading of Section 6 – Assessment Roll.

(a) Prior to the date of the first meeting of the Board of Review in each year, the City Assessor shall prepare and certify an assessment roll of all property in the city, in the manner and form provided in the general tax law of the State of Michigan. Such roll may be divided into volume that the City Assessor shall identify by number, for the purpose of convenience in handling the assessment roll and for locating properties assessed therein. The attachment of any certificate or warrant required by this Article to any volumes of the roll, either as an assessment roll or as a tax roll, shall constitute the attachment thereof to the entire roll, provided the several volumes are identified in such certificate or warrant. Values of property set forth on the assessment roll shall be determined according to recognized methods of systematic assessment.

(b) The City Assessor shall give notice by first class mail to each owner of property on the assessment roll. The notice shall be addressed to the owner according to the records of the City Assessor's office and mailed not less than ten (10) days before the date of the convening of the Board of Review. Neither the failure of the City Assessor to give notice nor the failure of a person to receive notice shall invalidate any assessment roll or any assessment thereon.

Unanimous voice vote approval as amended with Kowalski and Miller absent.

Motion Phil Arbour; support Phil Mekas to approve the first reading of Section 7 - Board of Review.

(a) A Board of Review is hereby created and composed of three (3) members who shall have the following qualifications: A member shall be a registered elector of the city, and shall have been a resident of the city for at least one (1) year immediately prior to the date of appointment. The appointment of members of such Board shall be based upon their knowledge and experience in property valuation.

(b) The members of the Board of Review shall be appointed by the council and may be removed for reasons of nonfeasance or misfeasance by a majority vote of the council. The first such Board of Review appointed by the council under the provisions of this charter shall be made up of three (3) qualified members appointed for two (2), three (3), and four (4) year terms. Thereafter, when terms expire, the council shall appoint a member for a three (3) year term at the first regular council meeting in January of each succeeding year or as part of the Council's Adoption of the Resolution of Organizational Matters, whichever comes first. Upon a vacancy due to resignation or otherwise, the council shall appoint a member to fill the remainder of the vacant term. The council shall fix the compensation of the members of the Board.

(c) An annual organizational meeting of the Board of Review shall be held on the first Monday in March to select one (1) of its members as chairperson for the ensuing year, to review the assessment roll and to examine the guidelines and practices followed in preparing the assessment roll. The City Assessor shall be the secretary of the Board, and shall be entitled to be heard at its sessions, but shall have no vote on any proposition or question.

(d) Being elected to an office of the city while serving as a member of the Board of Review shall constitute a resignation from the Board of Review.  
Unanimous voice vote approval as amended with Kowalski and Miller absent.

Motion James Smith; support Jack Donaldson to approve the first reading of Section 8 – Duties and Functions of Board of Review.

- (a) The members of the Board of Review shall be officers of the city and shall take the oath of office, which shall be filed with the City Clerk.
- (b) For the purpose of revising and correcting assessments, the Board of Review shall have the powers and perform duties, in all respects as given by state law.
- (c) At the time, and in the manner provided in the following section, the Board of Review shall hear the complaints of all persons considering themselves aggrieved by assessments. If it shall appear that any person or property has been wrongfully assessed or omitted from the roll, the Board of Review shall correct the roll in such manner as it deems just. In all cases, the assessment roll shall be reviewed according to the facts existing on the most recent tax day.
- (d) Except as otherwise provided by state law, no person other than the Board of Review shall make any change upon, or addition or correction to, the assessment roll.
- (e) The City Assessor shall make a permanent record of all proceedings of the Board of Review and enter therein all its resolutions and decisions. Such record shall be filed with the City Clerk on or before the first day of May following the meeting of the Board of Review.

Unanimous voice vote approval with Kowalski and Miller absent.

Motion James Smith; support Jack Donaldson to approve the first reading of Section 9 – Notice of Meeting.

Notice of the time and location of the sessions of the Board of Review shall be published by the City Assessor in a newspaper having general circulation in the city at least one (1) week prior to each session of the Board and printed on the assessment notice sent as described in Section 6b of this charter.

Unanimous voice vote approval with Kowalski and Miller absent.

Motion Phil Arbour; support James Smith to approve the first reading of Section 10 – Meetings; Examination of Persons Appearing.

The Board of Review shall meet in two (2) sessions in each year at such place as shall be designated by the council. The first session of the Board shall convene on the first Monday in March of each year and may continue in session for three (3) days and as much longer as may be necessary for the purpose of considering and correcting the roll. In each case where the assessed value is increased or any property added to the rolls by the Board, the secretary of the Board shall give notice to the owners thereof according to the last assessment roll of the city by first class mail as prescribed by statute. The second session of the Board shall convene on the third Monday of March of each year and shall continue in session for one (1) day and as much longer as may

be necessary for the purpose of hearing appeals of property assessments. The Board shall remain in session during such hours as the council may designate.  
Unanimous voice vote approval with Kowalski and Miller absent.

Motion James Smith; support Michael Raatz to approve the first reading of Section 11 – Certification of Roll.

After the Board of Review has completed its review of the assessment roll, the majority of its members shall sign a certificate to the effect that the same is the assessment roll of the city for the year in which it has been prepared, as approved by the Board of Review, which certificate, when attached to any volume of the roll, shall constitute a conclusive presumption of the validity of the entire roll.  
Unanimous voice vote approval with Kowalski and Miller absent.

Motion James Smith; support Thom Phillips to approve the first reading of Section 12 – Validity of Assessment Roll.

Upon the certification by the Board of Review the assessment roll, and from and after midnight ending the last day of the meeting of the Board of Review, shall be the assessment roll of the city for county, school and city taxes, and for other taxes on real and personal property that may be authorized by law. It shall be presumed by all courts and tribunals to be valid, and shall not be set aside, except for cause set forth by state law.  
Unanimous voice vote approval with Kowalski and Miller absent.

Motion Phil Arbour; support Phil Mekas to approve the first reading of Section 13 – Clerk to Certify Levy.

Within three (3) days after the adoption of the budget for the ensuing year, the City Clerk shall certify to the City Assessor the total amount which the council determines shall be raised by general taxation, together with such other assessments and lawful charges and amount which the county and other taxing authorities shall authorize or require to be assessed, reassessed, or charged upon the city tax roll against property or persons.  
Unanimous voice vote approval with Kowalski and Miller absent.

Motion Jack Donaldson; support James Smith to approve the first reading of Section 14 – City Tax Roll.

After the Board of Review has completed its review of the assessment roll, the City Assessor shall prepare a tax roll, to be known as the “City Tax Roll.” Upon receiving the certification of the several amounts to be raised, assessed, and charged for city taxes, as provided in the preceding section, the City Assessor shall proceed forthwith to:

- (a) Spread the amounts of the general city tax according to and in proportion to the several valuations set forth in said assessment roll;

- (b) Place such other assessments and charges upon the roll as are required and authorized by the council; and
  - (c) Complete other said tasks as required by state law.
- Unanimous voice vote approval with Kowalski and Miller absent.

Motion Thom Phillips; support James Smith to approve the first reading of Section 15 – Tax Roll Certified for Collection.

After extending the taxes and placing other assessments and charges upon the roll, the City Assessor shall certify said tax roll and attach the City Assessor’s warrant by the tenth day of June in each year, directing and requiring the City Treasurer to collect from the several persons named in said roll the several sums mentioned therein opposite their respective names as a tax or assessment, and granting the City Treasurer for the purpose of collecting the taxes, assessments, and charges of such roll, all the power and immunities possessed by City Treasurers for the collection of taxes under the general laws of the state.

Unanimous voice vote approval with Kowalski and Miller absent.

Motion Phil Arbour; support Jack Donaldson to approve the first reading of Section 16 – Liens.

All taxes thus assessed shall become a debt due the city as provided by general law and, as of the first day of July of the year of assessment, the said taxes with any applicable charges, fees or penalties shall become a lien upon the property against which they are assessed until paid.

Unanimous voice vote approval with Kowalski and Miller absent.

Motion Phil Arbour; support Jack Donaldson to approve the first reading of Section 17 – Tax Payment Dates.

City taxes shall be due and payable on the first day of July each year and be delinquent after September 15. Other property taxes as permitted by law shall be due December 1 and be delinquent after February 28. Unpaid tax assessment charges and penalties shall be turned over for collection by March 1 as provided by statute.

Unanimous voice vote approval with Kowalski and Miller absent.

**I. OTHER ITEMS AS REQUESTED BY COMMISSIONERS**

Invite Scio Township and Webster Township Assessors to the next meeting.

**J. AGENDA PREPARATION FOR THE NEXT MEETING**

Next meeting:

- Continue work on the Taxation Section
- Begin first reading of Special Assessment
- Call meetings for April and May

**K. NON-ARRANGED PARTICIPATION**

None

**L. ADJOURNMENT**

Motion James Smith; support Michael Raatz to adjourn at 8:29 PM.  
Unanimous voice vote approval with Kowalski and Miller absent.

Respectfully submitted,

Carol J. Jones  
Clerk, Village of Dexter

Approved for Filing: March 5, 2014