



Memo

To: Honorable Mayor Armitage; City Council

From: City Manager LaPere, MPAP

Date: April 15, 2022

Re: Staff report on Council Policy Updates

Background

In 2018, the City Council adopted four policies all of which contained a sunset provision wherein the policies would expire four years from the date of adoption. Three policies are related to assessing functions and one is related to city investments. All four are set to expire in May 2022 therefore the City Council is being asked to renew these policies and eliminate the sunset provisions so they remain in effect unless and until a change or rescission is approved by Council.

Policy 2022-01 relates to the waiver of penalties for failure to provide the assessor with a property transfer affidavit notification within 45 days of the sale of a property. The City Assessor feels continuation of this policy is fair and reasonable, and the waiver of the penalty is not negatively impacting compliance with the state requirements. The only proposed change for this policy is to remove the sunset date.

Policy 2022-02 permits residential property owners to appeal their annual assessment via letter to the Board of Review. Without this allowance, those property owners would be required to appear in person to appeal their assessment. Owners of commercial property are already granted this opportunity, and there are myriad reasons why a residential property owner may prefer to appeal via letter. The City Assessor agrees that this policy should continue. The only proposed change for this policy is to remove the sunset date.

Policy 2022-03 outlines the standards by which the City Assessor must audit the status of tax-exempt properties. This policy is consistent with the requirements of the State and is the established procedure of the assessing department. While this policy is duplicative of state requirements, it does not hinder the department's ability to conduct its duties. The only proposed change for this policy is to remove the sunset date.

Policy 2022-04 details the allowable investment activity by the City of surplus funds in accordance with Public Act 20 of 1943, as amended. State law is prescriptive as to the types of investments and the necessary elements of the city's required investment policy, and this policy is in accordance with those provisions. The proposed changes to this policy are updating the reference dates, moving to a quarterly reporting, and removing the sunset date.

Recommendation

I recommend City Council adopt all four policies as submitted.

Financial Impacts

None.

Suggested Motion

City Council adopts Council Policy 2022-01, Council Policy 2022-02, Council Policy 2022-03, and Council Policy 2022-04 as presented.