



Legislation Details (With Text)

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**Type:** Resolution      **Status:** Passed

**File created:** 3/3/2014      **In control:** City Council

**On agenda:** 3/17/2014      **Final action:** 3/17/2014

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**Title:** Resolution to Waive Attorney-Client Privilege with Respect to the February 25, 2014 City Attorney Memorandum on Property Assessment

**Sponsors:** Jack Eaton

**Indexes:**

**Code sections:**

**Attachments:** 1. City Attorney Opinion regarding Property Assessments

Date	Ver.	Action By	Action	Result
3/17/2014	1	City Council		
3/17/2014	2	City Council	Approved as Amended	Pass
3/17/2014	1	City Council	Amended	Pass
3/3/2014	1	City Council		
3/3/2014	1	City Council	Postponed	Pass

Resolution to Waive Attorney-Client Privilege with Respect to the February 25, 2014 City Attorney Memorandum on Property Assessment

Whereas, Many City residents have questions about the property tax assessments of their single-family homes;

Whereas, Some City residents are or have been involved in the appeal of the property tax assessments of their homes to the Ann Arbor Board of Review and/or the Michigan Tax Tribunal;

Whereas, The process of property tax assessment in general and the process of appealing one's property tax assessment to the Board of Review and/or the Michigan Tax Tribunal are often confusing;

Whereas, Often the general public is unaware of the laws governing the manner in which the City Assessor is required to assess homes and the effect of a reduction of the assessment for one year by the Board of Review and/or the Michigan Tax Tribunal on the property tax assessment for the subsequent year;

Whereas, The City Attorney has provided an attorney-client privileged advice memo to the Mayor and Council on these matters on February 25, 2014;

Whereas, The City Attorney's memo includes materials that are available to the public from the Attorney General, the State Tax Commission, and the Michigan Tax Tribunal but these materials are

not easily accessed by the public; and

Whereas, The City residents who are single-family homeowners would be aided by a better understanding of the current laws that govern the property tax assessment process and the process of appealing to the Board of Review and/or the Michigan Tax Tribunal;

RESOLVED, That the City Attorney be directed to prepare a memorandum for public education and distribution regarding the laws governing the manner in which the City Assessor is required to assess homes and the effect of a reduction of the assessment for one year by the Board of Review and/or the Michigan Tax Tribunal on the property tax assessment for the subsequent year (the "Public Memorandum"); and

RESOLVED, That the City Attorney file the Public Memorandum, along with the materials referenced in the next to last WHEREAS clause, with the City Clerk as a public record.

Sponsored by: Councilmember Eaton

**As Amended by Ann Arbor City Council on March 17, 2014**