Legislation Details (With Text)

File #:	14-1444	**Version:**	2	**Name:**	10/6/14 Resolution for Public Legal Opinion Regarding Homeowner Tax Assessment
Type:	Resolution			**Status:**	Passed
File created:	10/6/2014			**In control:**	City Council
On agenda:	10/6/2014			**Final action:**	10/6/2014
Enactment date:	10/6/2014			**Enactment #:**	R-14-335

Title: Resolution for Public Legal Opinion Regarding Homeowner Tax Assessment

Sponsors: Jack Eaton, Jane Lumm

Indexes:

Code sections:

Attachments: 1. Smith-57432

Date	Ver.	Action By	Action	Result
10/6/2014	1	City Council		
10/6/2014	2	City Council	Amended	Pass
10/6/2014	2	City Council	Approved as Amended	Pass

Resolution for Public Legal Opinion Regarding Homeowner Tax Assessment
Whereas, On February 14, 2014 the City Attorney provided privileged and confidential advice concerning the assessment of property taxes;

Whereas, Council requested an opinion on concerning the assessment of property taxes that could be distributed to the public;

Whereas, The City Attorney provided a public legal opinion regarding homeowner tax assessment on April 2, 2014;

Whereas, The City Attorney's public legal opinion regarding homeowner tax assessment acknowledged that Michigan Courts have not directly answered the question posed by Council;

Whereas, The City Attorney's April 2, 2014 public opinion provided an analysis that attempted to predict what Michigan courts would do if presented with a question regarding the impact of a State Tax Tribunal reduction of a property's assessed value on subsequent assessments;

Whereas, The Michigan Court of Appeals issued an opinion in the matter of Smith v. Township of Forester, case No. 315480 (June 19, 2014), in which it addressed the question of how to apply a tax assessment that has been reduced by ruling of the State Tax Tribunal; and

Whereas, The June 19, 2014 opinion of the Court in Smith v. Township of Forester was released after the City Attorney's April 2, 2014 public legal opinion regarding homeowner tax assessment;

RESOLVED, That the City Attorney consider the June 19, 2014 opinion of the Court in Smith v.

Township of Forester; and

RESOLVED, That the City Attorney prepare an updated opinion regarding the impact of a successful tax assessment appeal on subsequent tax assessments in a form that is suitable for public distribution.

Sponsor: Councilmembers Eaton and Lumm

As Amended by Ann Arbor City Council on October 6, 2014

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