

Interlocal Agreement for _____ County to Opt Out of a Designated Assessor for the period January 1, ____ through December 31, ____

Public Act 12 of 2024 amends the General Property Tax Act to allow a county to opt out of the requirement to appoint a Designated Assessor. Accordingly, the following interlocal agreement (hereinafter “AGREEMENT”) has been executed by the Board of Commissioners for _____ County, a majority of the assessing districts in _____ County, _____ 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 _____, 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. 12 of 2024 requires each County to enter into an AGREEMENT that designates the individual who will opt out as the County’s Designated Assessor, or elects to opt out of appointing an individual as the 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. 12 of 2024 mandates that if a county decides to opt out of the requirement to appoint a Designated Assessor the State Tax Commission will appoint an individual to serve if an assessing district is not in substantial compliance per Public Act 660 of 2018 (MCL. 211.10g).

WHEREAS, P.A. 12 of 2024 requires that if a county decides to opt out of the requirement to appoint a Designated Assessor and the State Tax Commission appoints a Designated Assessor to serve if an assessing district is not in substantial compliance the assessing district will be responsible for covering all expenses related to the Designated Assessor appointed to oversee and manage the annual assessment roll.

NOW, THEREFORE, based on the foregoing Recitals, and in consideration of the terms of this Agreement, the Members agree as follows:

_____ County proposes to opt out of appointing an individual to serve as the Designated Assessor for the following assessing districts within _____ County.

[Signatures]

Include a signature block for the County Board of Commissioners (each Commissioner approving must sign) and the appropriate representative of each assessing district within the County.

