

CITY OF \_\_\_\_\_

**SPECIAL ASSESSMENT DISTRICT FOR EMERGENCY MEDICAL SERVICES  
THROUGH SOUTHWESTERN MICHIGAN COMMUNITY AMBULANCE SERVICE,  
DISTRICT NO. 1**

**RESOLUTION NO. 2022.08/429  
CONFIRMATION OF SPECIAL ASSESSMENT ROLL**

At a regular meeting of the City Council of the City of \_\_\_\_\_, held on  
the \_\_\_\_\_ day of \_\_\_\_\_, 2022, at \_\_\_\_\_ p.m.

PRESENT: \_\_\_\_\_  
\_\_\_\_\_

ABSENT: \_\_\_\_\_  
\_\_\_\_\_

The following Resolution was offered by \_\_\_\_\_ and  
seconded by \_\_\_\_\_.

WHEREAS, pursuant to Act 368 of 1978, as amended by Act 179 of 1990 (MCL  
333.20948), a combination of local governmental units may operate an ambulance authority and  
defray, in whole or part, the cost of ambulance service by special assessment, with such special  
assessments conforming as nearly as possible to the procedure set forth in section 1 of Act 33 of  
1951; and

WHEREAS, Act 33 of 1951 provides that all proceedings related to special assessments  
shall conform as nearly as practicable to Act 188 of 1954; and

WHEREAS, pursuant to Act 368 of 1978, as well as the Urban Cooperation Act, Act 7 of  
1967, the City and other local governmental units have formed the Southwestern Michigan  
Community Ambulance Service (“SMCAS”), which provides ambulance services to the member  
municipalities and certain other municipalities pursuant to contracts (“Services”); and

WHEREAS, the costs of maintaining and operating SMCAS are shared by the local governmental units who are members of SMCAS, including the City, pursuant to the Articles of Incorporation of SMCAS; and

WHEREAS, the City wishes to defray its share of the cost of maintaining and operating SMCAS (“SMCAS Costs”) by establishing a special assessment district pursuant to Act 368 of 1978, as amended by Act 179 of 1990; and

WHEREAS, following a properly noticed public hearing on \_\_\_\_\_, 2022, the City Council adopted a resolution on \_\_\_\_\_, 2022, to determine the “Special Assessment District for Emergency Medical Services Through Southwestern Michigan Community Ambulance Service, District No. 1” (the “District”) and directed the City Assessor to prepare a Special Assessment Roll for the District; and

WHEREAS, the City Assessor has made and certified a special assessment roll for the parcels located in the District and has reported the special assessment roll to the City Council; and

WHEREAS, after giving proper notice, the City Council held a public hearing on \_\_\_\_\_, 2022, to consider the proposed special assessment roll for the District and objections thereto; and

WHEREAS, after hearing all persons interested therein, giving due consideration to all written objections to said special assessment roll filed with the City Clerk and after reviewing said special assessment roll, the City Council deems said special assessment roll to be fair, just and equitable, and that each of the assessments contained therein is proportionate to the benefits to be derived by the parcel of land assessed.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

1. The special assessment roll prepared by the City Assessor, and reported to the City Council, and in the form attached as **Exhibit A**, is hereby confirmed and shall be known and designated for the District as Special Assessment Roll No. 1 (the “Roll”).

2. The City Clerk shall endorse on the Roll the date of this meeting as the date of confirmation of said Roll.

3. Each annual assessment pursuant to the Roll shall be levied on December 1 and shall be due and payable in February of the following year, in the same manner as general property taxes. The first assessment shall be levied on December 1, 2022.

4. If an annual assessment is not paid when due, then the assessment shall be considered to be delinquent and there shall be collected a penalty at the rate of one percent (1%) for each month or fraction of a month, that the assessment remains unpaid before being reported to the City Council for reassessment upon the City tax roll.

5. All special assessments contained in the Roll shall, from the date of confirmation of the Roll, constitute a lien upon the respective parcels of land assessed. Such lien shall be of the same character and effect as the lien created for City taxes and shall include accrued penalties.

6. The special assessments made in the Roll are hereby ordered and directed to be collected and the City Clerk shall deliver the Roll to the City Treasurer with her warrant attached thereto, which said warrant shall command the City Treasurer to collect the special assessments in the Roll in accordance with the direction of the City Council in respect thereto and which warrant shall further require the City Treasurer to include as a delinquent tax any unpaid special assessment which is delinquent on the last day of February, and the delinquent taxes returned to the County Treasurer the next day pursuant to Section 55 of the General Property Tax Act, MCL 211.55. The form of said warrant is attached as **Exhibit B**.

7. Upon receiving the Roll and warrant, the City Treasurer shall proceed to collect the several amounts assessed therein as the same shall become due.

8. The City Clerk shall, as soon as possible but in no event more than seven (7) days after confirmation of the Roll, send notice of special assessment, in the form attached as **Exhibit C**, to the person responsible for payment of the ad valorem property taxes on, the record owner of, or party in interest in, each parcel of land assessed, at the address shown for such persons upon the last City tax assessment roll for ad valorem tax purposes which was reviewed by the City Council of Review, subject to any subsequent changes in the names and addresses of the owners or parties listed thereon.

9. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution shall be and the same are hereby rescinded.

ADOPTED:

YEAS: \_\_\_\_\_

NAYS: \_\_\_\_\_

STATE OF MICHIGAN                    )  
  )  
COUNTY OF \_\_\_\_\_            )

I, the undersigned, the duly qualified and acting City Clerk of the City of \_\_\_\_\_, \_\_\_\_\_ County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of certain proceedings taken by the City Council of said City at a regular meeting held on the \_\_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
\_\_\_\_\_, City Clerk

**EXHIBIT A**  
**SPECIAL ASSESSMENT ROLL**

**See attached.**

**EXHIBIT B**

**WARRANT OF CITY CLERK**

I, \_\_\_\_\_, the City Clerk of the City of \_\_\_\_\_,  
\_\_\_\_\_ County, Michigan, hereby direct and command you, \_\_\_\_\_, City  
Treasurer, to collect the assessments set forth on the attached Special Assessment Roll for the  
Special Assessment District for Emergency Medical Services Through Southwestern Michigan  
Community Ambulance Service, District No. 1, in accordance with the directions of the City  
Council with respect thereto set forth in a Resolution adopted by the City Council on  
\_\_\_\_\_, 2022, confirming such special assessment roll of the City. In particular, you shall  
include as a delinquent tax any unpaid special assessment which is delinquent on the last day of  
February, and the delinquent taxes returned to the County Treasurer the next day, pursuant to  
Section 55 of the General Property Tax Act, MCL 211.55.

**EXHIBIT C**

**NOTICE OF SPECIAL ASSESSMENT**

TO ALL PROPERTY OWNERS OR PARTIES IN INTEREST in the Special Assessment District for Emergency Medical Services Through Southwestern Michigan Community Ambulance Service, District No. 1 (“District”):

Following the \_\_\_\_\_, 2022 public hearing to consider the special assessment roll, the City Council confirmed the special assessment roll for the District on \_\_\_\_\_, 2022.

A PROPERTY OWNER OR ANY PERSON HAVING ANY INTEREST IN THE REAL PROPERTY ASSESSED ON THE SPECIAL ASSESSMENT ROLL CONFIRMED BY THE CITY COUNCIL ON \_\_\_\_\_, 2022, MAY FILE A WRITTEN APPEAL OF THE SPECIAL ASSESSMENT WITH THE MICHIGAN TAX TRIBUNAL WITHIN **30 DAYS** AFTER CONFIRMATION OF THE SPECIAL ASSESSMENT ROLL, IF THE SPECIAL ASSESSMENT WAS PROTESTED AT THE HEARING ON THE CONFIRMATION OF THE SPECIAL ASSESSMENT ROLL.

Your assessment shall be based on the year of the assessment in the amounts as follows:

2022	\$30.00
2023	\$35.00
2024	\$40.00
2025	\$45.00
2026	\$50.00

- For each commercial parcel, industrial parcel, and agricultural parcel, the assessment is per year for five (5) years.
- For each single-family dwelling, the assessment is per year for five (5) years.
- For multiple-family dwellings, apartments, condominiums, townhouses, the assessment is per year **per unit** for five (5) years.
- For mobile home or manufactured housing communities, the assessment per year **per pad** for five (5) years.

CITY OF \_\_\_\_\_