

**CITY OF HARTFORD**  
**SPECIAL ASSESSMENT PROCEDURES**

Act 368, Public Acts of Michigan, 1978

Act 33, Public Acts of Michigan, 1951

STEP SHEET  
TO CREATE AN PUBLIC SAFETY SPECIAL ASSESSMENT DISTRICT

The procedures for establishing a special assessment district to levy special assessments against property owners to pay the costs of public safety services (police, fire and/or ambulance) is established by Act 368, Public Acts of Michigan, 1978, as amended (ambulance), and Act 33, Public Acts of Michigan, 1951, as amended (police and fire). Special assessment proceedings can be initiated by the City Council without an election or the City Council can submit the question of raising money by special assessment to a vote of the electors. Where the City Council proceeds to create a district without a vote, the question must be submitted to the electors only if the owners of 10% or more of the land to be made into the special assessment district petition the governing body. This step sheet details the procedures where the City Council initiates the proceedings.

<u>Dates</u>	<u>Description</u>
	Step 1. <u>Resolution No. 1</u> – The City Council adopts a resolution tentatively declaring its intent to create the district, tentatively designating the boundaries of the district, estimating the costs to be assessed and setting a public hearing on the estimate of cost and the creation of the district. Plans are filed with the City Council.
	Step 2. <u>Notice of Public Hearing</u> – Notice of the public hearing must be given and must, among other things, include the date, time and place of the hearing, a brief description of the special assessment district, and a statement that the plans and estimates are on file with the City Clerk for inspection. The notice must be given as follows:
<b>Publication no later than</b>	(a) The notice must be published once in a newspaper circulating in the City, at least <u>5 days</u> before the date set for the hearing.  The City should request an affidavit of publication from the paper.

<b>Mailing no later than</b>	<p>(b) The notice must be mailed to all property owners of record (or parties in interest in the property) in the special assessment district at the address last shown on the City tax records <u>at least 10 days</u> before the hearing.</p> <p><i>See MCL 41.803(1); 47.724(a)(2); 211.741(1).</i></p>
	<p>(c) The meeting must be noticed as required by the Open Meetings Act.</p>
	<p>Step 3. <u>Public Hearing</u> – At the hearing the City Council must hear any objections to the estimate of cost and to the creation of the special assessment district.</p>
	<p>Step 4. If petitions are filed with the City Council by record owners of land constituting 10% of the land to be made into the district the question must be submitted to the electors. No deadline is set for the filing of the petitions.</p>
	<p>Step 5. <u>Resolution No. 2</u> – After the public hearing is held, if the City Council decides to proceed, it adopts a resolution that determines the boundaries of the district and the amount to be assessed. The resolution also directs that a special assessment roll be prepared by the Mayor spreading the special assessment levy on the taxable value of the properties benefited.</p>
	<p>Step 6. <u>Resolution No. 3</u> – When the special assessment roll is reported to the Council, the Council receives the roll and adopts a resolution setting a public hearing on the roll.</p>
	<p>Step 7. <u>Notice of Public Hearing</u> – Notice of the public hearing must be given and must, among other things, include the date, time and place of the hearing, and the property owners’ right of appeal to the tax tribunal. The notice must be given as follows:</p>

<b>Publication no later than</b>	<p>(a) The notice must be published once in a newspaper circulating in the City, <u>at least 5 days</u> before the date set for the hearing.</p> <p>The City should request an affidavit of publication from the paper.</p>
<b>Mailing no later than</b>	<p>(b) The notice must be mailed to all property owners of record (or parties in interest in the property) in the special assessment district at the address last shown on the City tax records <u>at least 10 days</u> before the hearing.</p>
	<p>(c) The meeting must be noticed as required by the Open Meetings Act.</p>
	<p>Step 8. <u>Public Hearing</u> – At the hearing the City Council reviews the roll, and hears any objections to it.</p>
	<p>Step 9. <u>Resolution No. 4</u> – After the public hearing the City Council adopts a resolution confirming the roll as reported by the Mayor or as corrected by the Council, refers it back to the Mayor, or annuls it and directs the creation of a new roll.</p>
	<p>Step 10. <u>Roll Endorsed</u> – After the City Council confirms the roll the City Clerk endorses it.</p>
	<p>Step 11. <u>Assessment Placed on Tax Roll</u> – The special assessment becomes due and is collected at the same time and in the same manner as City taxes.</p>
	<p>Step 12. <u>Annual Determination</u> – The amount to be assessed must be determined annually following the second half of Step 5 through Step 11.</p>
	<p>Step 13. <u>Assessment Appeals</u> – Property owners who have protested the roll at the public hearing may appeal the roll to the Michigan Tax Tribunal within 30 days of the confirmation of the roll.</p>
	<p>Step 14. <u>Roll Becomes Final</u> – The Roll is final, except as to those who filed an appeal by _____.</p>
	<p><u>Deadline for assessment to be on summer tax roll</u></p>