

Madison Charter Township Assessing Agreement

THIS AGREEMENT dated this ____ day of _____, ____ by and between:

Township: Madison Charter Township, a Michigan municipal corporation
3804 S Adrian Hwy, Adrian, MI 49221
Email address: supervisor@madisontwp.com

Assessor: Amanda Lacelle
Lacelle Properties, LLC
503 Hickory Ridge Dr, Tecumseh, MI. 49286
Email address: assessor416@gmail.com

WHEREAS, Assessor is a Michigan Advanced Assessing Officer (MAAO) and is qualified to serve in the capacity of Township assessor; and

WHEREAS, the Township, desires to contract with Assessor; and

WHEREAS, both parties wish to memorialize their agreements regarding employment of Assessor by the Township to act in the role as Township assessor based upon the above premises as well as the rights, duties and obligations set forth below.

IT IS AGREED as follows:

1. **Township Assessor.** The Township contracts with Assessor to be its Township assessor.
2. **Term of Agreement.** The term of this Agreement shall be for 5 years, effective December 2, 2023 and shall be in effect until April 1, 2029. Unless terminated by either party, by notice sent to the other party no later than 30 days prior to the end of the contract, shall automatically renew for successive 1 year periods beginning and ending on April 1 of the successive years.
3. **Certified Assessing Officer.** Assessor shall maintain her status as a MAAO and shall be responsible for signing the assessment roll and all other documents required by the State of Michigan to be signed by a MAAO.
4. **Township's Obligations.** The Township shall provide the Assessor with:
 - a. Windows Version of BSA Equalizer Software & Medina V7 Apex software licensed to Madison Township, including:
 - i. March, July, and December Board of Review compliance
 - ii. Land Division requirements
 - iii. Michigan Tax Tribunal appeals

- iv. Assessment roll maintenance
- v. Audit compliance
- b. Identification card and/or badge identifying Assessor as the Township Assessor.
- c. A magnetic sign which Assessor will affix to her vehicle whenever performing field inspections on behalf of the Township.

5. **Assessing Services and Assessor's Duties.** Assessor shall provide the following assessing services for the Township, until this agreement shall lapse or be terminated, or until the parties agree otherwise.

- a. Prepare the assessment roll as needed, or revise same, as needed, in the normal manner that would be required for an assessor working for a township the size of the Township.
- b. Ensure that the Township complies with all State Tax commission assessing guidelines
- c. Ensure completion of all necessary assessment work related to the preparation and certification of the assessment roll, and other documentation required by and in accordance with the rules and regulations promulgated by the State of Michigan.
- d. Ensure that at least 20% of the parcels within the Township are assessed each calendar year.
- e. Provide the Township with electronic copy of the database files and building permit information.
- f. Be responsible for new assessments or reappraisals which may be necessitated by new on-site construction within the Township. Assessor shall conduct on-site inspections for all improvements to real property.
- g. Be responsible for modifying the assessments or deleting the assessments which may be occasioned by resizing of structures on parcels within the Township.
- h. Furnish computer appraisals record cards (sheets) to be used in connection with the preparation and certification of the Township tax roll.
- i. Cooperate and work with Township officials, Township employees and agents to answer and effectively deal with taxpayer questions concerning appraisal record card system and/or the Michigan real estate tax system.

- j. Cleaning up any irregularities in the Township's assessment records by working with the Lenawee County Equalization office.
6. **Personal Property.** Personal property forms submitted to the Township shall be processed utilizing appropriate multipliers published by the Michigan State Tax Commission or other appropriate government entity within the State of Michigan or County of Lenawee.
7. **Land Divisions.**
- a. Assessor and the Madison Charter Township Zoning Officer or his designee shall be responsible for reviewing and recommending approval or disapproval to the Township Board for all land division Applications submitted to the Township for the purpose of splitting or partitioning of parcels located with the Township. The application fee for all land divisions shall be made payable to Madison Charter Township.
 - b. All Land Division Applications will be reviewed in accordance with the Land Division Act ("Act 288 of 1967") and any relevant Township ordinances.
8. **Records, Computations, Property Cards and All Other Paperwork.** All records, computations, property cards and all other official paperwork of the Township shall remain under the ownership and custody of the Township.
9. **Record Cards.** The Township shall furnish the existing completed property record cards for each separate real and personal property with the Township. The Township shall also provide the blank property record cards to be utilized by Assessor in the completion of the duties under this agreement. The cards shall be formatted so as to meet the approval of the Michigan State Tax Commission and shall provide an area on the record card which indicates the owners name, the legal description, the property dimensions, the available street number and mailing address, a column for summarizing total land and building improvements, or personal property record values, and an area to list important information in determining land or personal property value. The records cards shall also be formatted to show all descriptive information connected with the construction, age, condition, and depreciation of the structure and/or item, an area for outline sketch, and an area to provide for the listing of any other important information needed in the valuation of the properties in the Township.
10. **Defense of Values.**
- a. Assessor will monitor the defense of values to the Michigan Tax Tribunal (MTT) and shall be responsible for the timely preparation of responses to the small claims division of the MTT.

- b. Assessor shall be available to attend and defend assessments to the MTT (small claims division) as needed during the term of this proposal/agreement.
- c. Responses to the full MTT shall be prepared by the Township's legal counsel and monitored by Assessor. Assessor shall cooperate with the Township's legal counsel in the defense of any proceedings before the MTT.
- d. Should expert witnesses and/or preparation of detailed appraisals to the full MTT be required, Assessor will advise the Township Supervisor of such requirement.
- e. The Township shall defend and bear the cost of tax appeals including, but not limited to, attorney fees, expert witness, and witness fees, mileage, and cost of litigation, by township taxpayers and heard before the full Michigan Tax Tribunal.
- f. The Township shall defend and bear cost of all appeals by the Township.
- g. Assessor shall provide such expertise, data, testimony, and materials as contained within the records maintained in connection with the services to Township as is reasonably necessary to defend any tax appeals during the term of this agreement and after the expiration of this agreement.

11. Board of Review. Assessor shall also work with and attend the July and December Board of Reviews. Assessor will be available to meet with the Board of Review for the March organizational meetings along with any reconcile/decision making meetings. Assessor will be available but may not be in attendance for all regular meetings of the March Board of Review. Staff of the Township shall assist Assessor with the set-up and organization of the Board of Reviews.

12. Compensation.

- a. The Township shall compensate for the preparation and certification of the tax assessment roll and for services outlined herein this contract, at the rate of fifteen dollars (\$15.00) per parcel. The number of parcels is to be determined annually after the close of the March Board of Review of each year that this Agreement is in effect. The Madison Charter Township parcel count is 3,199 as of April 1, 2023.
- b. The per parcel compensation for subsequent years will be increase by the annual Consumers Price Index (CPI) and shall be agreed to by all parties prior to June 1st of the contract year.

13. Personnel. Assessor may assign an assessing assistant to assist in the performance of the duties at the Township, but Assessor shall be held personally accountable and responsible for the duties required under this Agreement.

14. Compliance with State Guidelines. Assessor shall at all times comply with the Michigan State Tax commission assessing guidelines.

15. **Communication with Township.** Assessor shall maintain a high level of communication with Township personnel and Board Members and shall meet with Township officials as requested.
16. **Professional Presentation.** Assessor's employees and agents shall dress and act in a professional manner while meeting with the public and while performing services on behalf of the Township.
17. **Office Hours.** Assessor shall be available a minimum of four (4) office hours per week either personally at the Township Hall or by video conference to meet with residents or Township officials. 1. Further, Assessor shall pick up, building permits, board of review forms, and related paperwork from a mailbox located inside the Madison Township Hall, which the Township will create for the Assessor, at least once a week.
18. **Equipment.** The Township shall provide the normal associated equipment and supplies needed for Assessor to perform the assessor's duties at the Township, including software, paper, writing instruments, and the like. The items to be provided shall be similar to the items provided to the Township's prior assessors during the past years.
19. **Insurance and indemnification.** Assessor and anyone employed by Assessor shall carry public liability insurance in a minimum amount of \$1,000,000.00
20. **Hold Harmless.** Assessor agrees to indemnify and hold the Township harmless from all claims of any kind or nature related the performance of her duties to the Township.
21. **Costs and Expenses.** Assessor shall bear the cost of customary mileage expenses associated with the performance of duties.
22. **Independent Contractor Status.**
 - a. In furnishing the services hereunder, Assessor is acting as an independent contractor for the Township and not that of the Township's agent or employee. Nothing in this Agreement shall be construed creating an employer/employee relationship between the Township and the Assessor or any of persons performing services for the Township on behalf of the Assessor.
 - b. Except as otherwise expressly provided in this Agreement, Assessor shall be responsible for all labor expenses, health care, transportation, self-employment taxes, income taxes, and other forms of taxes and wage withholding, and all other costs and expenses of the Assessor in connection with the Assessor performing the contracted for services under this agreement.
 - c. Other than the compensation herein above stated, Assessor and any of persons performing services for the Township on behalf of the Assessor are not entitled to receive any wages, salary, or other compensation from the Township for services provided under this Agreement,

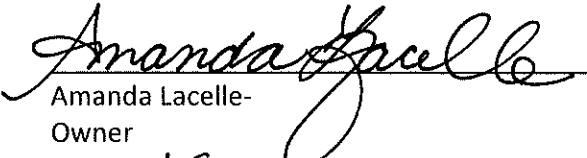
23. **No Assignment of Agreement.** The Assessor shall not assign or transfer this Agreement or any of the benefits or burdens contained herein, without the prior written approval of the Township, which the Township may withhold for any reason whatsoever.
24. **Worker's Compensation.** As an independent contractor, Assessor shall be responsible for all workers compensation coverage for its members, employees, agents or associates.
25. **Termination.**
- a. If Assessor is unable to perform any of the duties herein this Agreement shall terminate immediately.
 - b. Either party may terminate this Agreement, with or without cause, by giving the other party thirty (30) days written notice of intent to terminate. This notice may be delivered by first class mail or by email to the addresses above stated.
26. **Annual Review.** The parties shall review this agreement annually.

Madison Charter Township

Lacelle Properties, LLC

Gary Griewahn
Township Supervisor

Date: _____


Amanda Lacelle-
Owner
Date: Nov. 22, 2023