CHARTER TOWNSHIP OF WEST BLOOMFIELD

ORDINANCE NO. C-744

TAX BILLING COLLECTION ORDINANCE

An ordinance to provide for placement of amounts owed to the Township on tax bills prior to certification of those amounts to the Township tax roll.

THE CHARTER TOWNSHIP OF WEST BLOOMFIELD ORDAINS:

Section 1 of Ordinance

The West Bloomfield Charter Township Code is hereby amended by adding a new Division 3, Tax Billings, in Article VI, Finances, of Chapter 2, Administration, to read as follows:

DIVISION 3. TAX BILLINGS

Sec. 2-241. Title, Purpose and Intent.

This division shall be known and may be cited as the tax billing collection ordinance, which has been adopted for the purpose of authorizing the placement of amounts owed to the township on tax bills prior to certification on the township tax roll as a cost effective additional notice to property owners of payment obligations that is intended to increase payments and reduce the costs to the township and taxpayers that result from collection on the tax roll.

Sec. 2-242. Definitions.

When used in this division, the following terms have the meanings indicated.

(a) Delinquent means any portion of a township charge that has not been paid to the township within the time allowed for payment by the ordinance under which the township charge was incurred, assessed or imposed, and if no such time is specified in the ordinance, that has not been paid within seven (7) business days of the township’s written billing or invoice for the charge to the responsible person.

(b) Tax bill means the summer and winter tax bills collected by the township treasurer.

(c) Township charge means a charge, fee, cost, expense, assessment or other amount that is owed to and has been billed by the township under any ordinance for, in connection with or related to the use, occupancy or condition of a parcel of real property.

Sec. 2-243. Tax billing for delinquent township charges.

(a) Subject to the conditions in this section, the township assessor shall include delinquent township charges on the tax roll for the parcel of real property to which those charges relate, for billing as provided in this section.
(b) For delinquent township charges to be included on a tax roll for billing, the township officer or department that administers and enforces the ordinance under which the township charges are owed, shall provide written certification of the delinquent township charges and tax parcel number of the real property to which they relate to the township assessor by May 30 for summer tax bills and October 30 for winter tax bills, to allow time for inclusion on the tax roll for those bills in the time and manner required by law.

(c) Interest and penalties shall not be assessed for the placement of delinquent township charges on a tax bill. The interest and penalties that can be avoided by paying the delinquent township charges before they are certified to the township tax roll may be identified.

(d) Delinquent township charges included on tax roll for billing shall be identified separate from the taxes on the bill and shall be noted as payable to the township.

(e) The placement of delinquent township charges on a tax bill does not prohibit, limit or restrict collection of the charges by the township through any other remedy or procedure provided by law or in the ordinance under which the charges are owed.

(f) Delinquent township charges placed on a tax bill but not paid prior to the date that those charges may be certified to the township tax roll for collection, shall be so certified with the addition of interest and penalties as provided by law or in the ordinance under which the charges are owed.

**Section 2 of Ordinance**

Should any portion of this ordinance be declared invalid, the same shall not affect the validity of the Ordinance as a whole or any part thereof other than the part as invalidated.

**Section 3 of Ordinance**

This Ordinance shall take effect immediately upon publication.

**CERTIFICATION**

I certify that this Ordinance was adopted by the Board of Trustees of the Charter Township of West Bloomfield at a meeting duly called and held on May 17, 2010.

CHARTER TOWNSHIP OF WEST BLOOMFIELD

By: Catherine Shaughnessy, Clerk

INTRODUCED: May 3, 2010
ADOPTED: May 17, 2010
PUBLISHED: May 26, 2010