

**CITY OF ALBION
ORDINANCE #2012-11**

AN ORDINANCE TO ESTABLISH A CITY INCOME TAX BOARD OF REVIEW, 2-429

Purpose and Finding:

MCL 141.501 et seq., also known as the City Income Tax Act, provides that local municipalities may establish a city income tax board of review. The purpose for the establishment of this board is to allow for citizens of Albion to seek review of their city income tax. At this time, the City of Albion has no such method of review for its citizens. The establishment of this board of review is in the interests of the city so that potential tax deficiencies or refunds for the citizenry may be reviewed by an impartial body in a timely fashion.

THE CITY OF ALBION ORDAINS:

Sec. 2-429. Income Tax Board of Review

1. The city council shall appoint an income tax board of review, consisting of three (3) residents of the city, who are not city officials or city employees, who shall serve terms of three (3) years each. Members of the board of review shall be appointed on the basis of their knowledge or experience in taxation, accounting, or finance.
2. The board shall select a chairperson, secretary, and other officers as the board considers necessary and shall adopt rules governing the procedure for hearings and other procedures. The rules shall be filed in the office of the city clerk and shall be available for inspection by an interested person. A copy of the rules shall be furnished on request to an interested person.
3. A majority of the board members shall constitute a quorum for an action by or hearing before the board, or for any other purpose. A member of the board shall not act on a matter in which the member has a financial interest other than the common public interest. A record shall be kept of the board's transactions and proceedings. The record and any other writing prepared, owned, used, in the possession of, or retained by the board of review in the performance of an official function shall be made available to the public in compliance with Act No. 442 of the Public Acts of 1976.
4. The business which the board may perform shall be conducted at a public hearing held in compliance with Act No. 267 of the Public Acts of 1976, being sections 15.261 to 15.275 of the Michigan Compiled Laws. Public notice of the time, date, and place of the hearing shall be given in the manner required by Act No. 267 of the Public Acts of 1976.

5. The procedures for seeking an appeal before the income tax board of review contained in MCL 141.692 are hereby adopted by reference.

State Law Reference: MCL 141.691, MCL 141.692

This Ordinance shall take on April 19, 2012 after publication.

First Reading:
March 5, 2012

Ayes 6
Nays 0
Absent 1-Krause

Second Reading & Adoption:
March 19, 2012

Ayes 7
Nays 0
Absent 0



Kerry Helmick,
Finance Director/Clerk/Treasurer



Joe Domingo
Mayor