

Scope of Work

City Assessor

The assessor must sign the pre-Board of Review assessment roll certificate for the current assessment year by the first Monday in March or by the date specified by charter for delivery of the assessment roll to the Board of Review.

The assessor or the assessor's assistant(s) must timely deliver the certified assessment roll. (Original hard copy) to the local Board of Review for its required March meetings.

The assessor or the assessor's assistant(s) must timely deliver an original hard copy of the assessment roll to the County equalization department. This assessment roll must have a post-Board of Review certificate which must be signed by the Board of Review.

The assessor or the assessor's assistant(s) must timely provide a copy of the assessor's database to the County equalization department.

The assessor must complete, sign (where applicable), and timely submit State Tax Commission Forms L-4021 and L-4022. These forms are to be submitted to the County equalization department and Form L-4022 is also to be submitted to the State Tax Commission.

The assessor must file all required State Tax Commission and equalization forms in a timely manner (in accordance with the State Tax Commission calendar and applicable statutes and administrative rules).

The assessor or the assessor's assistant(s) must perform the following specific duties annually (if an assistant, the assessor must have direct supervision in all the following tasks):

- a. Appraise and assess taxable property (including new construction and including ensuring the taxable value uncapping of property following transfers of ownership).
- b. Prepare and maintain the assessment roll, property classifications, property descriptions, special act rolls and other assessment records and have an established procedure to update records on a regular basis.

- c. Attend Board of Review meetings.
 - d. Attend meetings with the public at the Township or City municipal office facility.
 - e. Assist legal counsel in the prosecution or defense of cases arising out of assessment administration activities.
 - f. Appear before the Michigan Tax Tribunal (both Entire Tribunal and Residential Property and Small Claims Division) to defend property tax appeals.
 - g. Appear before the Township or City governing body when requested.
 - h. Conduct personal property canvasses.
 - i. Ensure the accuracy of land divisions and splits and combinations of parcels.
 - j. Respond to general inquiries for assessment records and inquiries for assessment records made under the Freedom of Information Act. Assessment records identified in MCL 211.10a must be made accessible and available for inspection and copying by the public regardless of the location of the records (e.g., local unit public offices, office/home of the Township supervisor, office/home of the assessor, other). The assessor must identify when records are available for inspection and copying as required by MCL 211.10a.
 - k. Provide reports to the Township or City governing body when requested.
 - l. Ensure that the mass appraisal methods and procedures employed are in compliance with requirements of the Uniform Standards of Professional Appraisal Practice and the State Tax Commission's Assessor's Manual.
- Maintain the appropriate required level of Assessor certification.

Scope of Work

Commercial Appraiser

The residential appraiser shall perform the following tasks under the direct supervision of the Assessor or Assessor's assistant/deputy:

- a. Appraise and assess taxable commercial property (including new construction and including ensuring the taxable value uncapping of property following transfers of ownership).
- b. Assist the Assessor by reviewing and verifying property classifications, property descriptions, special act rolls and other assessment records .
- c. Attend Board of Review meetings if requested by the Assessor.
- d. Attend meetings with the public at the Township or City municipal office facility if requested.
- e. Assist Assessor in the prosecution or defense of cases arising out of assessment administration activities.
- f. Appear before the Michigan Tax Tribunal (both Entire Tribunal and Small Claims Division) to defend property tax appeals if directed by the Assessor.
- g. Conduct personal property canvasses.
- h. Ensure the accuracy of land divisions and splits and combinations of parcels.
- i. Respond to general inquiries for assessment records and inquiries for assessment records made under the Freedom of Information Act. Assessment records identified in MCL 211.10a must be made accessible and available for inspection and copying by the public regardless of the location of the records (e.g., local unit public offices, office/home of the Township supervisor, office/home of the assessor, other). The assessor must identify when records are available for inspection and copying as required by MCL 211.10a.
- k. Provide reports to the Assessor when requested.
- l. Ensure that the mass appraisal methods and procedures employed are in compliance with requirements of the Uniform Standards of Professional Appraisal Practice and the State Tax Commission's Assessor's Manual.

Fee Schedule

City Assessor and Appraisers

Assessor	\$130/hr
MTT Hearings (Full)	\$190/hr
Commercial Appraiser	\$75/hr
Residential Appraiser	\$55/hr
Intern/Trainee	\$30/hr

**INTERGOVERNMENTAL AGREEMENT FOR
CITY ASSESSOR SERVICES**

The Agreement entered into this ____ day of October, 2023, between the Michigan Municipal Services Authority, a public body corporate whose address is PO Box 12012, Lansing, Michigan 489601 ("MMSA") and the City of Lansing, a Michigan municipal corporation whose address is 124 W. Michigan Avenue, Lansing, Michigan, 48933 ("Lansing").

WHEREAS, MMSA and Lansing, pursuant to the Urban Cooperation Act, 1967 PA 7, being MCL 124.501, *et seq*, may enter into an agreement to provide services to one another; and

WHEREAS, MMSA and Lansing each require the services of an MMAO Level (4) Certified Assessor; and

WHEREAS, both parties believe it is in their mutual interest to enter into an agreement for Assessor services.

NOW THEREFORE, the parties agree as follows:

1. Services to be Performed.
 - a. MMSA and Lansing agree that they will share the services of an MMAO Level (4) Certified Assessor currently employed by MMSA ("Assessor") to oversee operations within the Lansing Assessing Department and fulfill the duties set forth in Lansing Charter, Section 7-201, including but not limited to preparation and certification of tax rolls, as well as defending assessments before the Michigan Tax Tribunal.
 - i. Services performed for the Lansing Assessing Department will be on an as needed basis, not exceed 40 hours per week during a standard work week.
 - ii. All services will be provided in accordance with the applicable professional standards and in a manner consistent with an experienced an MMAO Level (4) Certified Assessor, and consistent with the criteria set forth in Lansing Codified Ordinance 288.03.
 - iii. MMSA represents to Lansing its Assessor has the certification required to perform the services contemplated by the Agreement.
 - iv. The Assessor shall perform all duties in accordance with the training, certification, and applicable regulations and laws.
 - b. MMSA and Lansing further agree that they will share the services of Commercial Real Estate Appraiser(s) ("Commercial Appraiser") and/or Residential Real Estate Appraiser(s) ("Residential Appraiser") (collectively "Appraisers"), to be requested as needed by Lansing, as those positions are further described in the attached Statements of Work.
2. Assurance of Services. For the duties specified in Section 1, Lansing agrees to compensate MMSA at the rates set forth in the attached fee schedule.
3. Assessor. MMSA shall assure that its Assessor, (Sharon Frischman), will be the only employee to perform the services pursuant to this Agreement. However, MMSA may, in the absence of (Sharon Frischman), use an alternate employee with a MMAO Level (4) Certification, only with prior approval of Lansing's Mayor, or the Mayor's designee. Alternative assessors shall be held to the same terms and conditions contained in this Agreement as are applied to the Assessor.
4. MMSA Employees. The Assessor and any Appraisers supplied to Lansing by

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MMSA pursuant to this Agreement shall at all times remain solely the employee of MMSA and not Lansing, except that Lansing will be considered to have employed an MMAO Level (4) Certified Assessor by this Agreement for purposes of complying with applicable state and federal requirements. Nothing in this Agreement shall be construed such that either party shall be an employee, agent or partner of the other. Except as otherwise stated in this Agreement, MMSA shall remain solely responsible for the payment of all wages, fringe benefits, disability payments, and charges to be made for equipment, supplies and materials used or expended by the Assessor and any Appraisers while rendering assistance under this Agreement. This includes, but is not limited to travel to and from MMSA and Lansing locations.

5. Terms of Payment. Lansing shall compensate MMSA on a monthly basis, upon receipt of an invoice showing hourly detail per position.
6. Tools, Equipment and Expenses. Lansing shall supply all tools and equipment which are necessary in order to perform the agreed upon services. The cost for such tools, equipment and other expenses will be paid for by, and remain property of, Lansing.
7. Tax Tribunal and Litigation. MMSA shall allow its Assessor and/or any Appraisers to handle defense of assessments before the MTT as part of the assured services in Section 2 of the Agreement. MMSA shall allow its Assessor and/or any Appraisers to appear as a witness for Lansing in other legal proceedings as necessary.
8. Hold Harmless. To the fullest extent permitted by law, each party agrees to defend, indemnify and hold the other party harmless from any and all liability arising out of or in any way related to the Assessor's and any Appraiser's performance of services for the indemnifying party during the term of the Agreement.
9. Limitation of Liability. MMSA's liability for this contract shall be limited to a refund of the fees paid for services that were found to be negligently or improperly performed. There shall be no consequential damages paid by MMSA for any acts performed by Assessor on behalf of Lansing or for the failure to perform any services, including, but not limited to, any fines or costs assessed by any governmental entity.
10. Municipal Authority. This Agreement shall not be construed to restrict or limit the authority of either MMSA or Lansing in performing any official power or duty as authorized by law.
11. Term. This Agreement shall become effective when signed by both parties and shall be for a term of one year beginning on the date signed. This Agreement automatically expires at the end of year unless renewed by both parties prior to expiration. This Agreement may be terminated for any reason, by either party, upon thirty (30) days advance written notice to the Lansing Clerk or MMSA's CEO. This Agreement terminates automatically upon the death, suspension, withdrawal, retirement, or discharge for employment of the Assessor.
12. Complete Agreement. The Agreement contains the entire agreement between the MMSA and Lansing with respect to Lansing's use of MMSA's Assessor and any Appraisers and supersedes any prior oral or written understandings or agreements.

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13. Applicable Law. Both MMSA and Lansing shall comply with all applicable laws in performing services called for under this Agreement. This Agreement shall be construed in accordance with the laws of the State of Michigan.
14. Notices. Service of any notices given hereunder will be complete upon personal delivery or if sent by certified mail to MMSA or Lansing, at the addresses set forth above; further, service of any notice served by mail shall be effective upon the date on which such notice is deposited in a receptacles of the United States Postal Service property addressed and with adequate postage fully prepaid.
15. Binding Effect. All of the covenants and provisions contained herein shall extend to and be binding upon the respective successors, legal representatives, and permitted assigns of the parties hereto; provided, however, that in no event shall the duties and responsibilities of the Assessor, as described herein, be assigned to any other individual or entity, nor shall the benefits to be received by either party hereunder be paid or extended to any other individual or entity without the written consent of both of the parties of this Agreement.
16. Waiver. Any waiver, modification, alteration or amendment of this Agreement shall not be effective unless it is in writing and signed by both parties.
17. Governmental Immunity. By signing this Agreement, neither party waives its governmental immunity nor any defenses available to it or its elected or appointed officers, employees or volunteers under Michigan law.
18. Authorization. The person signing this Agreement on behalf of the parties certify by their signatures that they are duly authorized to sign on behalf of said parties and that this Agreement has been authorized by said parties.
19. Severability. If any provision of this Agreement is invalid or unenforceable, it shall be ineffective only to the extent of such invalidity without invalidating the remainder of such provision or the remaining provisions of this Agreement, and the other provisions hereof shall be liberally construed to effectuate the purpose and intent of this Agreement.
20. No Third-Party Beneficiaries. This Agreement shall not confer any rights or remedies upon any third party other than the parties in this Agreement and their respective successors and assignees.

IN WITNESS THEREOF, the parties hereto have executed this Agreement effective as of the date and year first written above.

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WITNESS:

MMSA

By: _____
Samantha Harkins, CEO

WITNESS:

CITY OF LANSING

By: _____
Andy Schor, Mayor

APPROVED AS TO FORM:

Lansing City Attorney

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Notes:

Scope of Work

Residential Appraiser

The residential appraiser shall perform the following tasks under the direct supervision of the Assessor or Assessor's assistant/deputy:

- a. Appraise and assess taxable commercial property (including new construction and including ensuring the taxable value uncapping of property following transfers of ownership).
- b. Assist the Assessor by reviewing and verifying property classifications, property descriptions, special act rolls and other assessment records .
- c. Attend Board of Review meetings if requested by the Assessor.
- d. Attend meetings with the public at the Township or City municipal office facility if requested.
- e. Assist Assessor in the prosecution or defense of cases arising out of assessment administration activities.
- f. Appear before the Michigan Tax Tribunal (both Entire Tribunal and Small Claims Division) to defend property tax appeals if directed by the Assessor.
- g. Conduct personal property canvasses.
- h. Ensure the accuracy of land divisions and splits and combinations of parcels.
- i. Respond to general inquiries for assessment records and inquiries for assessment records made under the Freedom of Information Act. Assessment records identified in MCL 211.10a must be made accessible and available for inspection and copying by the public regardless of the location of the records (e.g., local unit public offices, office/home of the Township supervisor, office/home of the assessor, other). The assessor must identify when records are available for inspection and copying as required by MCL 211.10a.
- k. Provide reports to the Assessor when requested.
- l. Ensure that the mass appraisal methods and procedures employed are in compliance with requirements of the Uniform Standards of Professional Appraisal Practice and the State Tax Commission's Assessor's Manual.