



FROM THE OFFICE
OF THE
CLARE CITY TREASURER

Property Tax Due Dates – Within the City of Clare (as with all other cities) there are two property tax billings annually assessed, summer taxes and winter taxes. The two tax billings include millages levied by the each taxing authority that is authorized by law to do so (the city, public schools, the county, the college, etc). For the City of Clare summer property taxes are billed each July 1st and are due without penalty or interest by August 31st. Historically summer property taxes can continue to be paid with interest and penalties at the local unit level after this date up to and including the last day in February.

Winter property taxes within the City of Clare are billed on December 1st each year and are due without interest or penalty by February 14th. Historically, winter property taxes can continue to be paid at the local unit level after this date with interest and penalties until the last day in February.

It is important to note that in the City of Clare, summer and winter property tax payments must be received and processed by a City Hall employee by the close of business on or before the due date of the property tax billing. If your tax payment is mailed to City Hall, it must be post marked by the due date and received and processed by a City Hall employee within five business days. Finally, if you place your tax payment (in the form of a check) in the convenience drop box located outside of City Hall, it will be processed on the next business day. If the tax due date falls on a weekend then tax payments received through the convenience drop box over the weekend will be processed as though they were received on the due date.

Since the enactment of the General Property Tax Act the final date that property taxes can be paid at the local unit of government under Michigan law has been the last day in February as discussed above. After that date local unit treasurers are required to turn over all unpaid real property taxes as delinquent to the County Treasurer who then takes over collection and enforcement actions. As of that date (the first business in March) all delinquent real property tax payments must be made to the County Treasurer and additional interest and penalties are assessed by the county in additional to those previously assessed by the local unit.

Due Date Change – On December 23, 2008 Governor Granholm signed into law a bill that changes the final due date that property taxes can be paid at the local unit level. The amendment states in part that “... if the last day in a year that taxes are due and payable before being returned as delinquent is on a Saturday, Sunday or legal holiday, the last day taxes are due and payable before being returned as delinquent [to the county] is on the next business day...” What this means in less confusing language is that for 2008 summer and winter property taxes the final date that these taxes can be paid at the local unit level is Monday, March 2, 2009 because the last day of February is on a Saturday.

This is a good change for property owners that removes some confusion over when property taxes are to be paid at the local level and when they have to be paid at the county level.

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Community Survey Results – Last fall the City of Clare partnered with Cobalt Community Research to conduct a survey of city residents and property owners. The primary focus of the survey was to measure the current satisfaction levels of city residents and property owners on a variety of topics including fire and police protection, medical services, public schools, public transportation, public utilities, city parks and recreation programs.

The survey was mailed to 1,126 individual addresses which included residential property owners, apartment and home renters, businesses, public schools, churches and other non-profit entities. At the conclusion of the survey a total of 306 surveys (27.2%) were completed and returned. This is a very good response rate which allows statistically valid observations and conclusions to be drawn from the compiled results. Overall the results are very positive with virtually all of the data points demonstrating quite high levels of community satisfaction as compared to the composite scores for the State of Michigan.

The survey also revealed some areas of opportunity for the city and the community to work on to improve satisfaction levels and the quality of life in Clare. For instance, the survey results indicated that the community desires a wider range of cultural offerings and events as well as the development of a strong/vibrant art community. These individual findings become even more revealing when the demographics of the survey respondents are taken into consideration during analysis of the survey data.

Drawing conclusions from a survey or any other set of data must be done carefully using statistically valid procedures to insure that the results are accurately presented and that the conclusions are based upon the actual results and not our feelings or intuition. As the data is being analyzed it is also important to be aware of who participated in the survey (the demographics of the survey respondents), how the survey demographics compare to the entire population that the survey was sent to and also what the results don't say. This final point is sometimes the most challenging as our emotions and feelings can blur our vision of the facts.

If you are interested in reviewing the community survey results they are now available within the Treasurer and Finance Director's page on the City of Clare's Internet site (www.cityofclare.org).

Fiscal Year 2007/08 Audit – On December 15, 2008 the audit report for the City of Clare's fiscal year 2007/08 was presented to the City Commission by Mr. Mark Freed, CPA and Managing Partner of the public accounting firm of Burnside & Lang. The audit findings were very positive and concluded that the City of Clare's financial condition is very sound and accurately presented. The audit validated that all operating and special revenue funds are in good condition and that the total debt level of the City (excluding component units) has decreased a very significant 10.49% during the fiscal year.

If you are interested in reviewing the external audit report it is available within the Treasurer and Finance Director's page on the City of Clare's Internet site (www.cityofclare.org).

If you have any questions concerning the property tax due date change, the recently completed community survey, the City of Clare's Fiscal Year 2007/08 audit or any other City of Clare finance or property tax matter we encourage you to call (386-7541, extension 107), stop by City Hall or if it is more convenient send me an e-mail message at skingsbury@cityofclare.org .