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Big taxes at stake in suit over treasurers' fees

By TIM RICHARD

At first it looked like just another lawsuit from a Southfield lawyer and a group of apartment building owners.

But the tax implications are immense for such governmental units as Avon Township, Livonia, Plymouth, Westland, Detroit and others in the metropolitan area.

Attorney S. Lawrence Stein and his long list of plaintiffs are attacking the one per cent "collection fee" levied by the treasurers of a dozen or so cities and townships. They're asking Oakland Circuit Court to declare that fee unconstitutional and force the cities and townships to refund the fees to all taxpayers for the last six years.

FINANCIALLY, here is what has been happening in many of our local governments:

As they find themselves bumping up against their legal property tax limits, and as they encounter mounting hostility to tax increases, they have begun to look at fees as an important source of additional revenue.

Listen to the builders' association. The builders gripe that communities are multiplying building permit fees with no regard for what services are rendered the consuming public. "The builders contend it's a money-raising gimmick."

Listen to folks who aren't too embarrassed to admit they got a traffic ticket. Even minor violations with no collision or recklessness involved are worth \$25 in many district courts. One strongly suspects the purpose of many such fines is not so much to punish and correct the violator as to raise revenue.

HISTORICALLY, there was a reason for allowing townships to let the treasurer charge a one per cent collection fee. In rural townships, the treasurer wasn't paid a salary. There were no big taxpayers such as factories and office buildings and apartment complexes, so there was some rela-

analysis

tionship between the one per cent collection fee and the amount of work the treasurer did.

Along about the late 1960s, the cities and big townships with paid staffs found this interesting little twist to the law:

"On all sums voluntarily paid before Feb. 15 of the succeeding year, he (the treasurer) shall add one per cent for collection fees."

And so they began collecting such a fee, too.

IT DOESN'T SOUND like big money, that one per cent. For a homeowner with a \$1,200 annual bill, it amounts to \$12.

But to cities it's quite a tidy sum. Consider: of all the property taxes you pay, the city gets only a fraction, with the big chunk going for schools and with the counties, community colleges and intermediate school districts getting lesser amounts.

Take a city where 25 per cent of your tax bill goes to the city government. The one per cent collection fee amounts to one-25th of all the city's property tax revenues, or four per cent of its total property tax revenues. That's fairly big money to the city.

You can bet Avon Township, Southfield, Livonia, Plymouth, Westland, Detroit and the rest will take a strong interest in Stein's case, which, for the record, is *Schechter vs. the Treasurer of the City of Southfield*, 77-154681 in Oakland Circuit Court.

STEIN is raising some interesting constitutional, legal and moral questions in his brief to the court.

"All the defendant treasurers and their staffs receive salaries for the performance of their duties. . . There is no legal basis upon which a one per cent collection fee should be imposed upon plaintiffs and other members of the class."

"The amount of work that the defendant treasurers and their staffs do in connection with the collection of

taxes bears no relationship whatsoever to the amount of the tax bill or the amount of the one per cent collection fee. . . Yet the higher the tax bill, the greater the collection fee. . ."

Since the collection fee is really a tax, Stein contends that it violates the state constitution, which provides that property may not be assessed at more than 50 per cent of true cash value.

The constitution says all laws must be uniform, Stein notes, but the law allows communities to waive the collection fee, "resulting in a destruction of the uniformity requirement."

WHAT YOU'RE getting is, to be sure, only one side of the story. The attorneys for the cities and townships haven't trotted out their quotations from the constitution and statutes and citations from case law, and the court hasn't ruled.

It looks like just another lawsuit until you delve into the details.

Look again at what it means to the homeowner—let alone the apartment building owners who are Stein's clients—if he wins. If your annual tax bill is \$1,200, your fee is \$12. Stein is asking for a six-year refund. Six times \$12 equals \$72. That's a bigger tax rebate than President Carter was proposing.

OU receives grant for nursing school

Oakland University has received a \$77,624 grant to train psychiatric nurses to work with non-institutionalized, physically disabled or mentally retarded persons in Oakland and Macomb counties.

The one-year renewal grant was made by the National Institute of Mental Health to the university's school of nursing. The program is in its second year.

The psychiatric nurses work out of the Macomb-Oakland Regional Center in Mount Clemens. The trainees provide services for the physically disabled and or retarded citizens of both counties.



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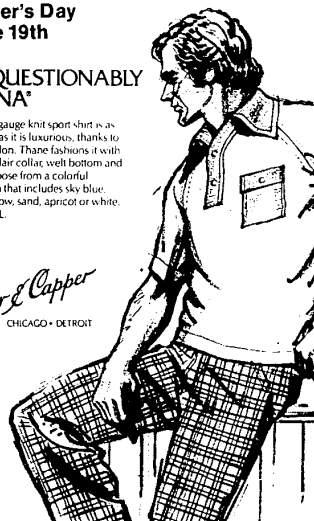
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