

Area benefits minimal

County wins assessment battle

Farmington and Farmington Hills are among the communities sharing Oakland County's successful lawsuit against the State Tax Commission (STC) for imposing a 6-percent countywide 1982 assessment increase, hiking residential property taxes.

On June 22, the Michigan Court of Appeals threw out the tax commission's ruling that Oakland County's 1982 property tax assessments were 6 percent below the true market value of residential property.

By failing to give more weight to property sales made near the Dec. 31,

1981 deadline, the STC "committed an error of law," the appeals court ruled. The lawsuit filed by Oakland, Washtenaw and Lapeer counties argued that the tax commission should have based assessments on a 6-12-month sales average of property prices rather than a 30-month average.

Using the 6-12-month average would have given greater weight to the depressed housing market of 1981 rather than the earlier housing boom period.

Although the court's decision could lead to refunds or tax credits for residential property owners, those won't be

established until the STC develops a new state equalization formula that meets with the appellate court's approval.

Last year when the state applied the 6-percent assessment factor, both Farmington and Farmington Hills city councils rolled back their local tax rates instead of collecting additional revenue.

"It should have no effect," said Farmington City Manager Robert Deadman, about Oakland County's win in court. "But it vindicates the county."

Last year Farmington officials rolled back the 11.35 mills that was to be levied to 10.785 mills. So even though assessments increased, taxpayers did not pay more in local taxes because the tax rate was cut, Deadman said.

In Farmington Hills, the tax rate was similarly cut from 7.7830 mills to 7.4380 mills taking the 6-percent factor into account.

"Our position is that we would not have to refund anyone," said Charles Roach, city financial director. "We didn't raise any more dollars (than had been expected when the 1982 budget

was developed) under the 6-percent factor."

Even though Farmington-area taxpayers won't be getting any money back from the cities, taxpayers in other communities which decided last year to collect the additional revenue from the 6-percent increase will. Most cities, such as Southfield, collected the additional revenue and put it into an escrow account pending the outcome of the county's lawsuit.

Oakland County will be setting the procedure for refunding taxpayers in communities that collected the additional dollars, said Tom Schultz, director of financial and management services. The county set aside \$1.8 million in a special fund to cover rebates that may be due residential taxpayers.

"We won the case," said Oakland County Executive Daniel T. Murphy. "We had the court agree with us that the process the State Tax Commission used was wrong."

In essence, the court said the commission should have come up with a formula that takes into consideration the last few months of 1981 when property and home sales were really down."

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Mercy graduates spring class

Students from the Farmington and Farmington Hills area received degrees this year at Mercy College of Detroit.

Graduating magna cum laude were Susan Edwards with a bachelor of science degree in alcohol and drug abuse studies and Carolyn Meyette with a bachelor of arts degree in religion.

Lori Cenzar graduated cum laude with a bachelor of science degree in nursing.

Also receiving bachelor of science

degrees in nursing were Gia Ruffino, Elizabeth Walker and Rebecca Wozniak.

Other awarded bachelor of science degrees were Mary Kelly in the school of alcohol and drug abuse studies and Christine Black in the school of medical record administration.

William Otis earned an associate of science degree in alcohol and drug abuse studies, and Andrea Selewski received an associate of science degree in respiratory therapy.

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