

- B. The Standards of Conduct Board may recommend improvements in the standards of conduct for elective officers, appointees and employees or in the procedure for the enforcement of those standards.

#### **6-501 HUMAN RELATIONS COMMISSION**

The City shall, by ordinance, establish a Human Relations Commission charged with the responsibility of reducing unlawful discrimination and increasing mutual understanding among the residents of the community.

#### **7-101 BUDGET**

On or before the first (1st) Monday in April of each year the Mayor shall submit to the City Council a proposed annual budget for the next fiscal year which shall begin on July 1.

#### **7-102 BUDGET ADOPTION**

- A. After a public hearing has been held in the manner provided by law, the City Council shall, no later than the first (1st) Monday in June, adopt the budget with or without amendment.
- B. The adoption of the budget may be accomplished by resolution.
- C. Adoption of the budget shall constitute appropriations of the amounts specified therein from the funds indicated and a levy of the property tax specified therein.

#### **7-103 ITEM VETO ON BUDGET AMENDMENTS**

- A. The Mayor may veto any amendment to the budget in the manner provided in this Charter for the veto of ordinances and resolutions.
- B. Within 168 hours after receipt of the notice of veto, the City Council shall complete its reconsideration of the amendments disapproved by the Mayor.
- C. No budget amendments disapproved by the Mayor shall have any force or effect unless two-thirds (2/3) of the Council members elect vote in favor of those amendments at the time they are reconsidered.

#### **7-104 AMENDMENTS AFTER ADOPTION**

- A. At any time during the fiscal year, upon written request of the Mayor, the City Council may consider amendments to the previously adopted budget which (1) transfer an unencumbered appropriation balance from one program, service or activity to another, (2) provide for expenditure of revenues in excess of those in the budget or (3) meet a public emergency affecting life, health, property or the public peace which may require emergency appropriations as provided by statute.
- B. If the action taken by the City Council differs from the action requested by the Mayor, the Mayor may exercise the veto power.

#### **7-105 UNIFORM SYSTEM OF ACCOUNTS**

The system of accounts shall conform to such uniform system as may be required by statute.

#### **7-201 TAXING POWER**

- A. The City is authorized to levy property taxes at the rate of one percent (1%, or 10 mills) of assessed value of all real and personal property in the

City. The subjects of taxation for municipal purposes shall be in accordance with State law.

1. During the period of July 1, 1992 to June 30, 1996, the City is authorized to levy taxes at the rate of two-tenths of one percent (.2 of 1% of 2 mills) of assessed value of all real and personal property in the City, with all revenue received as a result of this provision being used solely for the purpose of a city-wide community police program.

*Adopted 8-4-92*

- B. Out of the total number of mills which may be levied in taxes annually for municipal purposes on each dollar of assessed valuation, there are hereby reserved two and one half (2-1/2) mills for the purposes hereafter stated:
1. First, to pay promptly when due the principal of and interest on all bonds which are a general obligation of the City.
2. Then, if in any year the entire amount reserved shall not be required for the foregoing purpose, any surplus may be used to:
- a) make capital improvements, or
- b) pay the City's general obligation liability on special assessment bonds, if any, or
- c) retire general obligation bonds in advance of their maturities.
- C. The provisions of this section shall not prevent the levy and collection of the full amount of taxes required by statute for the payment of debt.
- D. The City Council shall, by ordinance, provide procedures for the certification, levy and collection of all **ad valorem** taxes and the preparation and delivery of a City Tax Roll.

#### **7-202 BOARD OF REVIEW**

- A. The City shall provide, by ordinance, for the appointment of a Board of Review for property tax assessments.
- B. The Board of Review shall consist of one resident of each ward appointed by the City Council. No member of the Board of Review shall hold any other public office or public employment, except that of notary public.
- C. The Board of Review shall have such powers and duties as may be provided by law.
- D. The Board of Review shall adopt rules, subject to Section 1-801 of this Charter, for the conduct of its business.

#### **7-203 DUTIES OF THE CITY ASSESSOR**

- A. The City Assessor shall assess all real and personal property in the City of Flint in the manner provided by state law.
- B. The Assessor shall prepare and certify the current assessment roll to the Board of Review on or before the date provided by ordinance.
- C. The assessor shall prepare and extend all tax rolls and deliver them to the City Treasurer on or before the date provided by ordinance and in the manner provided by state law.

#### **7-204 DELINQUENT TAX COLLECTION PROCEDURE**

- A. The City shall, by ordinance, provide for the enforcement and collection of taxes which have been delinquent for more than one (1) year.
- B. The ordinance shall make provision for notice, disposition, judgement and a period of redemption.