



**INVESTIGATION OF REAL ESTATE TAX PAYMENTS NOT RECEIVED BY THE CITY OF  
ROCHESTER**

**PERSONS COVERED BY THE POLICY:**

The purpose of this form is to provide individuals an opportunity to present information to the Treasury Department for consideration consistent with the attached Policy.

**\*\*\*In most cases, checks will clear your bank in 5-7 days. You may call the Tax Hotline 24/7 to see if your payment has posted to your account. 1-888-600-3773\*\*\***

**You must provide the Treasury Department with the following information:**

Name: \_\_\_\_\_

Property Address: \_\_\_\_\_

Parcel ID#: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Payment Date: \_\_\_\_\_

1- Please provide in detail the reason for your request: ( attach additional sheets if needed)

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2- Provide all back up documentation you feel would help support your case. (For example: Banks statements showing range of cleared checks, duplicate check receipt showing the check was written to the City of Rochester, receipt

3- If you made a credit card payment via the internet or over the counter, please provide your conformation number.

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4- Did you mail it to the correct address? (400 Sixth Street, Rochester Mich 48307)

5- If you believe that your payment is lost in the mail, please explain the steps you have taken to determine the whereabouts of the payment. Did you contact the post office? What was the outcome?

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**CITY OF ROCHESTER POLICY REGARDING WAIVER OF PENALTIES  
FOR LATE PAYMENT OF PROPERTY TAXES**

The following policy shall govern the payment of property taxes and waiver of penalties for late payments when not the fault of the taxpayer.

**OBJECTIVES:**

1. To insure that property taxes are timely paid to the City of Rochester by all taxpayers.
2. To provide limited circumstances for a resident taxpayer to appeal late penalties for residential property July (summer) tax payments that were not timely received by the City of Rochester.

**PERSONS COVERED BY THE POLICY:**

The removal/waiver of late payment penalties provided for in this Policy is available only to the owners of residential real property who reside in the residence for which they are seeking a penalty waiver, and who have never previously sought and received a waiver.

**POLICY:**

1. Section 9.14 of the City Charter requires the payment of summer property taxes as follows:

City taxes shall be due and payable on the first day of July of each year. To all taxes paid after August 31, there shall be added a four (4) per cent penalty, and to all taxes paid after said date, there shall also be added interest at the rate of one-half (1/2) of one (1) percent for each month or fraction of a month intervening between said date and the date of payment, or the first day of March of the next succeeding calendar year, which date shall first occur. The added penalties and interest herein provided shall belong to the City and shall constitute a charge and shall be a lien against the property to which the taxes themselves apply, collectible in the same manner as the taxes to which they are added.

If August 31 falls on a weekend or holiday, taxes paid by the first business day after the weekend or holiday are considered paid on time.

2. Tax bills sent to taxpayers state when tax payments are due and that payments by mail will be recorded on the date received by the City, not the date on the postmark.
3. It is possible that due to reasons not under the direct control of the taxpayer, tax payments have been mailed to the City in sufficient time to be received by the City by the due date, but said payments were not timely received.

4. While it is the strict policy of the City that all payments received by the City after the due date are considered late, taxpayers covered by this Policy may appeal to the City and seek a one-time removal of the penalty associated with the late payment under the following terms and conditions:

- a. The taxpayer must use the City appeal form, fill it out completely, and provide it to the City such that receipt of the form is on or before September 30. The taxpayer must also include a substitute tax payment in full along with the interest due by September 30.
- b. As the City was without the tax payment on its due date, only the penalty may be appealed, not any interest assessed.
- c. The appeal shall include all information that the taxpayer wishes the City to consider in deciding whether to remove the penalty, such as tax payment history, postmark information, taxpayer bank statements and check registers, postal receipt, etc.
- d. The appeal form and supporting material will initially be given to the City Treasurer for review and consideration. Should the Treasurer determine that the taxpayer has met the requirements of this Policy and sufficiently demonstrated that the lateness of the payment was not due to the taxpayer's failure to timely submit the payment to the City, the Treasurer may remove the penalty.
- e. If the Treasurer denies the appeal, the taxpayer shall have 10 days from the date of the denial to file a written request for an appeal of that decision to the Rochester City Council.
- f. If timely appealed to the City Council, the City Council will consider the appeal materials and render its decision at a future City Council meeting.
- g. If the appeal is granted by the Treasurer or City Council, the penalty will be removed by the Treasurer within 15 days.
- h. Due to the short time frame between the due date for the December (winter) tax bill (February 14) and when the delinquent accounts are transmitted to the County (March 1), this Policy only applies to the July (summer) tax bill and does not apply to the December tax bills. Policies covering the assessment of penalties and interest for December tax bills shall be those set by the County.
- i. Any waiver granted applies to tax penalties assessed by the City for City taxes. The City cannot waive penalties owed to other taxing authorities.