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# City of Detroit

## CITY COUNCIL

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**TO:** The Detroit City Council

**FROM:** David Whitaker, Director   
Legislative Policy Division

**DATE:** March 17, 2022

**RE:** **Request for Proposed Ordinance Amendment on Real Property Taxes**

The Legislative Policy Division has been requested by Council President Mary Sheffield to draft an ordinance amendment to the Tax ordinance with regard to the Assessor and Board of Review. LPD has reviewed the number of categories provided for implementation to the draft ordinance amendment. The proposed draft amendment include what LPD believes to be provisions that are legally permissible and applicably feasible in practice.

The requested provisions that were not included are the following:

- 1. Eliminate the language limiting who can file an appeal. The Detroit notice is the only notice in Michigan that states “Notice: Only the Taxpayer of Record or an Authorized Agent can File an Appeal as Provided by Sections 44-4-3, 44-4-6, and Detroit City Code.” This instruction is contrary to the Detroit City Ordinance, which allows “[a]ny person considering themselves aggrieved by reason of any assessment” to file an assessment appeal.**

LPD notes that the appropriate party for the appeal or protest of the assessment is the taxpayer or the taxpayer’s selected agent. Although the ordinance language states “any person”, that person is the taxpayer. As indicated in *United States Cold Storage Corporation v. Detroit Board of Assessors*, 349 Mich. 81, 84 N.W.2d 487 (1957), the non-taxpayer has no remedy at law as it

cannot protest the tax. The person allowed by law to protest the tax is the taxpayer. The notice provides the appropriate information for the proper person who can protest by law which is the taxpayer or his authorized agent. To change it would be to provide disinformation to the taxpayer, that anyone without authority can legally protest his taxes.

## **2. Improve the Board of Review Hearings**

- a. Provide a range of appointment times, including weekend times, more afternoon and evening times, and morning times. Allow homeowners to request hearings during particular times of the day based on their availability.**
- b. Increase the amount of time a homeowner is allotted to present their case.**
- c. The Board of Review must use a hearing room for public observation, meaning it must accommodate at least 50 people.**
  - i. If held via Zoom, the Board should grant all public access to the hearings and eliminate the “waiting room” feature or any other features designed to exclude participants from the meeting.**

LPD notes that MCL 211.30(3) provides that the Board of Review shall not start earlier than 9 a.m. and not later than 3 p.m., and last not less than 6 hours. In addition, the City Charter Section 4.104 provides that the Council President shall have administrative responsibility on behalf of the City Council. The Board of Review is an agency of City Council. The City Code provides in Section 44-4-5(k) provides the Council President shall have administrative responsibility on behalf of, and oversight pertaining to, the operations of the Board of Review. The need for flexibility in the time of operations of the Board of Review is necessary to meet the needs of the residents. LPD believes creating inflexible times by ordinance would be impracticable.

## **3. Make it Easier for Homeowners to file a PTA and a Principal Residence Exemption (PRE) Affidavit**

- a. Detroit should eliminate fees for owner-occupants filing late PTA’s. The Board of Review and Board of Assessors should also allow homeowners to file their PTAs with the property tax assessment appeal and Homeowners Property Exemption application.**
- b. The Assessor should be required to process and grant or deny the PRE within 4 weeks of a homeowner’s submission and should accept submissions with the homeowner’s property tax assessment appeal and Homeowners Property Exemption application.**

The charges for failure to file a Property Transfer Affidavit (PTA) is not a fee. The PTA is governed by state law and is intended to have the taxes be appropriately assessed if previously capped under Proposal A. MCL 211.271(10) provides in pertinent part:

Unless notification is provided under subsection (6), the buyer, grantee, or other transferee of the property shall notify the appropriate assessing office in the local unit of government in which the property is located of the transfer of ownership of the property within 45 days of the transfer of ownership, on a form prescribed by the state tax commission that states the parties to the transfer, the date of the transfer, the actual consideration for the transfer, and the property's parcel identification number or legal description.

The Statute requires the buyer, grantee, or other transferee to notify the Assessor of the transfer of ownership within 45 days of the transfer of ownership utilizing the form established by the State Treasurer. MCL 211.27(b) state what happens when there is a failure to notify the Assessor and provides in pertinent part:

MCL 211.27(b)

(1) If the buyer, grantee, or other transferee in the immediately preceding transfer of ownership of property does not notify the appropriate assessing office as required by section 27a(10), the property's taxable value shall be adjusted under section 27a(3) and all of the following shall be levied:

(d) For real property other than real property classified under section 34c as industrial real property or commercial real property, a penalty of \$5.00 per day for each separate failure beginning after the 45 days have elapsed, up to a maximum of \$200.00.

LPD notes the statute indicates a fine shall be assessed if the PTA is not provided within 45 days of the property transfer. With regard to reducing the time the assessor approves or denies the Principal Residence Exemption (PRE), LPD believes an arbitrary timeline for issuance without knowing what parameters exist that preclude a quick turnaround is impractical. LPD further notes, regardless of when the PRE is approved and submitted to the State Treasurer, the status of property as a principal residence shall be determined as of the date an affidavit claiming an exemption is filed.

#### **4. Make it Easier for Homeowners to be Represented by an Advocate**

**a. City Council should place clear limits on the Board of Assessors' and Board of Review's filing requirements.**

**i. The Board cannot require advocates to submit any documentation.**

**ii. The Board cannot require that those protesting property tax assessments file a Property Transfer Affidavit.**

LPD notes it appears that in order for the Board of Review or the Board of Assessor to make the proper determination as to the assessment and/or determination for a poverty exemption certain documentation will be required. To prohibit either Board from seeking the necessary information would be a disservice to those being assisted. LPD further notes, the requirement of submitting a Property Transfer Affidavit as required by law and necessary for the Board to make a proper determination as to whether the property tax rate cap is applicable appears to be an appropriate action.

**5. Oversight Proposals**

**a. The following changes should be implemented:**

- i. Require that the city and an independent review board conduct and release a sales ratio study each year. This sales ratio study will measure both whether homes are being constitutionally assessed and whether the City is uniformly assessing property values across sales deciles.**
- ii. Prohibit the assessor from sending owner-occupied homes to the County for tax foreclosure if regressivity metrics fall outside of industry standards.**

LPD notes that an independent board would be acting in an advisory capacity to the Assessor's Office. The City Charter Section 7-103 provides in pertinent part:

The Mayor may establish by executive order, any commission of members of the public to advise the Mayor or any director of an Executive Branch department, in the determination of its policies and budgets and the implementation of its programs, services or activities.

The requirement of having the Assessor meet with an independent review board is the equivalent of creating an advisory commission to advise the Assessor of its policies and implementation of its property assessments. The establishment of such advisory body is under the exclusive jurisdiction of the Executive Branch under Section 7-103. Additionally, there is a request to prohibit sending owner-occupied homes to the county for delinquent taxes if metrics fall outside industry standards. The Assessor is required by state law MCL 211.10e to assess properties in accordance with the methods set forth in the official assessor's manual approved by the State. Those industry standards may run contrary to State law which the Assessor is required to comply. Finally, a blanket prohibition from sending properties to foreclosure would prevent the City from taking lawfully authorized actions when necessary.

## S U M M A R Y

**AN ORDINANCE** to amend Chapter 44 of the 2019 Detroit City Code, Taxation; by amending Article IV, Personal Property Taxes, Real Property Taxes, and Special Assessments, Section 44-4-2, *Notice of availability of assessment roll*; Section 44-4-5, *Board of Review*; and Section 44-4-6, *Review of assessment rolls; appeals to Board of Review*; to provide for the health, safety and general welfare of the public.

1 **BY COUNCIL MEMBER** \_\_\_\_\_:

2

3 **AN ORDINANCE** to amend Chapter 44 of the 2019 Detroit City Code, Taxation; by  
4 amending Article IV, Personal Property Taxes, Real Property Taxes, and Special Assessments,  
5 Section 44-4-2, *Notice of availability of assessment roll*; Section 44-4-5, *Board of Review*; and  
6 Section 44-4-6, *Review of assessment rolls; appeals to Board of Review*; to provide for the  
7 health, safety and general welfare of the public.

8 **IT IS HEREBY ORDAINED BY THE PEOPLE OF THE CITY OF DETROIT**

9 **THAT:**

10 **Section 1.** Amend Chapter 44 of the 2019 Detroit City Code, Taxation; by  
11 amending Article IV, Personal Property Taxes, Real Property Taxes, and Special Assessments,  
12 Section 44-4-2, *Notice of availability of assessment roll*; Section 44-4-5, *Board of Review*; and  
13 Section 44-4-6, *Review of assessment rolls; appeals to Board of Review*, to read as follows:

14

15 **CHAPTER 44, TAXATION**

16 **ARTICLE IV. PERSONAL PROPERTY TAXES, REAL PROPERTY TAXES,**

17 **AND SPECIAL ASSESSMENTS**

18 **DIVISION 1, GENERALLY**

19 **Sec. 44-4-1. - Tax day.**

20 December 31st shall be deemed tax day in the City. The taxable status of real property  
21 and of persons with respect to personal property shall be determined as of such date. All  
22 general City taxes levied upon real property and against persons with respect to personal  
23 property shall become a debt against the owner on December 31st of each year.

1   **Sec. 44-4-2. - Notice of availability of assessment roll.**

2           Notice that the assessment rolls are prepared as of December 31st and will be completed  
3   and available for inspection beginning on February 1st ensuing after tax day shall be given as  
4   provided for in this section. Upon receipt of the tax rolls from the Chief Financial Officer, the  
5   City Treasurer shall give six days' notice by publication in the official daily paper of the City and  
6   by posting in at least six public places in each assessment district such notice, which shall be a  
7   sufficient demand for the payment of all taxes on such rolls. Such notice shall state fully but  
8   concisely the provisions relative to the time and manner of payment of such taxes and the  
9   penalties prescribed for the nonpayment thereof.

10           **(a)   Notices provided to taxpayers shall contain the following information:**

11

12                   **(1)   The notice shall be printed in 12-point font or larger throughout the**  
13                   **entire notice.**

14                   **(2)   Provide the date that the Assessor mailed the notice.**

15                   **(3)   Define and provide explanation of the formulas used for the State**  
16                   **Equalized Value, Taxable Value, and Assessed Value in language accessible**  
17                   **to those with an 8th grade reading level.**

18                   **(4)   List the type and percentage of obsolescence the Assessor applied to**  
19                   **the property during the current and preceding year.**

20                   **(5)   State a reason for any change in the assessment from the prior year.**

21                   **(6)   Provide clear instructions for Board of Assessor review and**  
22                   **instructions for direct review and/or appeal to the Board of Review.**

1           (7)     Include the property’s legal description, to assist taxpayers in  
2           obtaining a copy of the deed at the Wayne County Register of Deeds.

3           (8)     Provide a Frequently Asked Question (FAQ) page, including  
4           questions such as “How do I calculate if the City is over assessing my  
5           property;” “What is the property tax appeals process;” “What arguments  
6           should I include in my property tax appeal;” “What is Detroit’s millage  
7           rate;” “How can I estimate my tax bill;” and “What are free property tax  
8           assistance resources available in Detroit.”

9           (b)     The Assessor shall make available all data that was utilized in preparing the  
10          assessment roll beginning February 1<sup>st</sup> ensuing after Tax Day.

11          (c)     The City of Detroit’s property search data system either BS&A or similar  
12          electronic search system that provides property information shall be available  
13          without fee to the general public.

14   **Sec. 44-4-3. - Appeals from assessments; hearing by Board of Assessors; signing and**  
15   **returning to Board of Review of auxiliary book.**

16          (a)     Any person considering themselves aggrieved by reason of any assessment may  
17                  make complaint on or before February 15th, either orally or in writing, in person  
18                  or by an agent authorized by such person in writing, specifying the grounds of  
19                  such complaint before the Board of Assessors, and on sufficient cause being  
20                  shown by the affidavit of such complainant, by oral proof, or by other evidence  
21                  requested from such person to the satisfaction of such Board, it shall review the  
22                  assessment complained of and may alter or correct the same to the person charged  
23                  thereby, the property described therein, and the estimated value thereof.



1 (b) The concurrence of a majority of the Board of Assessors shall be sufficient to  
2 decide the question of altering or correcting any assessment complained of. The  
3 Board of Assessors shall notify all persons complaining of the action of the Board  
4 of Assessors with reference to the assessment complained of. The period for the  
5 review by the Board of Assessors shall be February 1st to February 15th,  
6 inclusive, each year. The period for revision and correction of the rolls by the  
7 Board of Assessors shall begin February 16th and shall conclude on the first  
8 Monday in March each year.

9 (c) The Board of Assessors, having completed the review, revision and correction of  
10 such assessment rolls, shall sign and on the first Tuesday next following the first  
11 Monday in March each year, return the same to the Board of Review. The  
12 completion and signing of the auxiliary book of the Board of Assessors' office  
13 shall be deemed a completion of the rolls, and the receipt by the Board of Review  
14 of a communication from the Board of Assessors announcing the completion of  
15 the rolls shall be deemed a delivery of such rolls to the Board of Review.

16 **Sec. 44-4-4. - Sworn statement as to personal property owned.**

17 Any person owning taxable personal property may file a sworn statement as required by  
18 law at any time prior to February 20th each year. Such statement shall list all the personal  
19 property of such person, whether owned by such person or held for the use of another, on  
20 December 31st immediately preceding, provided, that inventories of goods, wares, materials,  
21 merchandise and supplies such as are commonly used in trade or commerce or manufacture,  
22 upon the filing by the owner thereof a sworn statement with the Board of Assessors showing the  
23 total of such inventories for each of the 12 months preceding such December 31st, shall be

1 assessed on the basis of the average monthly period, provided further, that the average monthly  
2 inventory shall be computed on the basis of the number of months during which such inventories  
3 of goods, wares, merchandise, and supplies had a taxable situs in the assessing district.

4 **Sec. 44-4-5. - Board of Review.**

5 (a) The Board of Review shall be comprised of nine residents of the City, who shall  
6 be appointed by a majority of the City Council members serving. The Board of  
7 Review members shall not be members of any City agency, department,  
8 commission or other board of City government.

9 (b) The nine members of the Board of Review shall serve for terms of two years,  
10 beginning January 1st of each odd-numbered year. Board of Review members  
11 may be removed from office, without cause, by a majority of City Council  
12 members serving. Any vacancy on the Board of Review shall be filled for the  
13 remainder of the unexpired term by a majority vote of the City Council members  
14 serving. **No person serving as a member of the Board of Review shall serve**  
15 **more than two terms.**

16 (c) In order to be considered and appointed, Board of Review members:

17 (1) ~~Should~~ **Shall possess, when possible, have training and certification in**  
18 ~~a familiarity with~~ fields related to construction, real estate, real estate  
19 appraisal, or taxation.

20 (2) Shall not have been convicted of any felony involving fraud or theft; and

21 (3) Shall complete orientation and training regarding the Board of Review  
22 before assuming duties as a member of the Board.

1                   **(4) Shall not have been previously employed by the City of Detroit.**

2           (d)     The City Council shall set, by resolution, the *per diem* compensation of the  
3                   members of the Board of Review for each day that the Board meets to conduct  
4                   business.

5           (e)     The Office of Chief Financial Officer, Assessments Division, shall provide a  
6                   secretary and all necessary staff and equipment for the Board of Review.

7           (f)     Meetings of the Board of Review shall convene in a location that is convenient to  
8                   the public and the Office of Chief Financial Officer, Assessments Division, in  
9                   accordance with the Michigan Open Meetings Act, being MCL 15.261 *et seq.*

10          (g)     During the first meeting of the year, the Board of Review shall select a  
11                   chairperson and vice-chairperson from among its members. A majority of the  
12                   Board members serving shall constitute a quorum to conduct business, but a lesser  
13                   number may adjourn and may cause the secretary of the Board to notify each  
14                   absent member to return to the meeting. After notification to appear, said member  
15                   shall return to the meeting without delay. A majority vote of Board members  
16                   present shall decide all questions.

17          (h)     The Board of Review shall appoint special subcommittees to review and submit  
18                   recommendations to the Body regarding poverty exemptions from taxation.  
19                   Property valuation appeals, and property classification appeals may be heard by  
20                   the full Board. The Board may divide into three committees composed of three  
21                   members to conduct valuation and classification hearings.

22          (i)     All decisions made by the Board of Review relative to assessment, valuation, and  
23                   property classification exemptions under property tax laws are subject to review

1 by the Michigan Tax Tribunal in accordance with Section 31 of the Michigan Tax  
2 Tribunal Act, being MCL 205.731.

3 (j) In accordance with Sections [2-110](#) and [2-111](#) of the Charter, the Board of Review  
4 shall promulgate its rules of procedure and policy, which are consistent with the  
5 Michigan General Property Tax Act, being MCL 211.1 *et seq.*

6 (k) In accordance with [Section 4-104](#) of the Charter, the City Council President, or  
7 the President's designee, shall have administrative responsibility on behalf of, and  
8 oversight pertaining to, the operations of the Board of Review.

9 (l) The Board of Review shall comply with provisions of Chapter 2, Article V of this  
10 Code, *Ethics*.

11 **(m) The Board of Review shall establish an electronic filing system for applicants**  
12 **seeking to have review or appeal of the property assessment value. The**  
13 **electronic filing system shall include a docket-search function that allows the**  
14 **public to easily search all of the cases submitted to the Board. The Electronic**  
15 **Filing system shall include a hearing calendar available to the public to**  
16 **identify all the cases that the Board will hear each day.**

17 **(n) The name, Council District, office email and office phone number of each**  
18 **member of the Board shall be placed on the City's website**

19 **Sec. 44-4-6. - Review of assessment rolls; appeals to Board of Review.**

20 (a) The Board of Review shall convene at 9:00 a.m. on the Tuesday immediately  
21 following the first Monday in March of each year to examine and review the  
22 assessment rolls. The Office of Chief Financial Officer, Assessments Division

1 shall publish notice of the date, time and place of the meeting, at least one week  
2 prior to the meeting date, in at least one newspaper of general circulation in the  
3 City for three successive issues of such newspaper. The Board of Review shall  
4 continue in session for as many days thereafter as may be necessary to complete  
5 the examination and review, and make necessary revisions or corrections to the  
6 assessment rolls in the manner provided by law applicable to township boards of  
7 review except as otherwise herein provided. When the Board of Review makes a  
8 change in the assessment of property or adds property to the assessment roll, the  
9 person chargeable with the assessment shall be promptly notified so as to ensure  
10 that person opportunity to file an appeal for a hearing in a manner as is provided  
11 in Subsection (b) of this section.

12 (b) Any person ~~who has previously complained to the Board of Assessors as~~  
13 ~~provided for in Section 44-4-3 of this Code,~~ considering themselves aggrieved  
14 by the assessment of such person's property or by a review of the assessment  
15 and the decision of the Board of Assessors ~~with respect to the grounds~~  
16 ~~specified thereon,~~ may appeal to the Board of Review in person or by such  
17 person's legal representative. In lieu of a Letter of Authorization the Board  
18 shall accept as authorization of legal representation:

19 1. a signed retainer agreement,

20 2. an attorney appearance, or

21 3. an email between the homeowner and advocate with a copy

22 submitted to the Board City, granting permission for the advocate to

23 file documents on the homeowner's behalf.

1 (c) Such appeal shall be in writing by the complainant on sufficient cause being  
2 shown by the affidavit of such complainant, by oral proof, or by other  
3 evidence requested from such person to the satisfaction of the Board of  
4 Review, it shall review the assessment complained of and may alter or  
5 correct the same to the person charged thereby, the property described  
6 therein, and the estimated value thereof. ~~and shall state, specifically, the~~  
7 ~~grounds previously presented to the Board of Assessors and the matter~~  
8 ~~complained of together with the address of the complainant.~~ No other matter  
9 in connection therewith shall be considered by the Board of Review.

10 ~~(c)~~ (d) Such appeal shall be filed on or before the second Monday in March and may not  
11 be filed thereafter. The Board of Review shall give notice to any person who has  
12 filed an appeal, as provided for in Subsection (b) of this section, of the time and  
13 place of the meeting for the hearing thereof, which notice shall be made in  
14 writing, by delivering the same to such person or leaving the same at such  
15 person's place of residence or place of business with a person of proper age and  
16 discretion, or by mail to the address of such complainant. While acting upon such  
17 appeals, any member or employee of the Board of Assessors may request to meet  
18 with the Board of Review and make such explanations as needed in any case, or,  
19 where requested by the Board of Review, a member or employee of the Board of  
20 Assessors shall meet with, and provide information to, the Board of Review.

21 (i) Any decision by the Board of Review shall include a finding of fact  
22 specific to the subject property and reason for determination as set  
23 forth under the L-4035 petition form necessary to file an appeal with  
24 the Board of Review. The Board of Review determination letter shall

1 **include the reason for the decision that is required by the appellant**  
2 **when filing an appeal with the Michigan Tax Tribunal small claims**  
3 **division for relief.**

4 **Sec. 44-4-7. - Correction and confirmation of assessment rolls.**

- 5
- 6 (a) The Board of Review shall hear and determine all appeals in a summary manner  
7 and correct any errors which the Body may discover in the assessment rolls, shall  
8 place thereon the names of any persons and the descriptions of any property not  
9 already assessed and assess the same and may increase or diminish any  
10 assessment as the Body sees fit, provided, that the Board of Review shall not  
11 increase any assessment without giving a reasonable opportunity to persons  
12 owning or having charge of the same, if known, to appear and object thereto.  
13 Hearings on appeals shall be held at such time, date and place as the Board of  
14 Review shall specify as soon as practicable after the appeal has been filed. The  
15 Board of Review may adopt, change, or amend the same assessment rolls in  
16 whole or in part.
- 17 (b) After due consideration thereof, such rolls shall, on or before the first Monday in  
18 April, or such other date as may be subsequently required by law, be fully and  
19 finally confirmed by the Board of Review, and shall remain as the basis,  
20 according to property valuation, of all taxes to be levied and collected in the City  
21 until another assessment shall have been made and confirmed as provided for in  
22 this division. In the event that any date set forth in this division falls on a Sunday  
23 or legal holiday, such time shall be extended to the next succeeding business day.

1 (c) The secretary shall keep a permanent record of the proceedings of the Board of  
2 Review and all resolutions and decisions of the Board. The record shall be filed  
3 with the City Clerk following the final meeting of the Board specified in  
4 Subsection (b) of this section.

5 **Sec. 44-4-8. - Refund or vacation of taxes—Unjust or erroneous assessments.**

6 (a) Whenever it shall appear to the satisfaction of the City Council that any tax  
7 assessment is unjust or placed upon any property not owned by the person to  
8 whom it is assessed, the Council may repay, by a two-thirds vote of all the  
9 members-elect, the same out of the contingent fund, if collected or, if not  
10 collected, vacate the assessment, in whole or in part, and fix upon an amount to be  
11 received in full of such tax or assessment.

12 (b) Where any tax assessment is found to be unjust or placed upon property not  
13 owned by the person to whom it is assessed, the City Council shall authorize and  
14 direct the Chief Financial Officer to issue a warrant and to provide for a refund of  
15 such taxes to the person paying the same if such taxes have been collected.

16 (c) No action had under this section shall in any way affect or invalidate any other tax  
17 or assessment assessed, levied or collected in the City.

18 **Sec. 44-4-9. - Same—Illegal assessments.**

19 (a) Whenever it shall appear to the satisfaction of the City Council that any City tax  
20 has been illegally assessed or collected, the City Council may direct, by a vote of  
21 two-thirds of all members elected, and cause such tax or assessment, if collected,  
22 to be repaid, in whole or in part, to the person from whom collected, out of the  
23 contingent fund. If such tax or assessment has not been collected, the City  
24 Council may direct, by a like vote of two-thirds, and cause the same to be vacated



1 or stricken from the rolls. When so vacating any tax or assessment, the City  
2 Council may require, as a condition precedent, the payment to the City Treasurer  
3 of a sum to be fixed by the City Council. Any sum so paid shall be credited to the  
4 same fund into which such tax or assessment would have been paid if collected in  
5 full.

6 (b) No action under this section shall in any way affect or invalidate any other tax or  
7 assessment assessed, levied or collected in the City.

8 **Section 2.** All ordinances or parts of ordinances in conflict with this ordinance are  
9 repealed.

10 **Section 3.** This ordinance is declared necessary for the preservation of the public  
11 peace, health, safety, and welfare of the people of the City of Detroit.

12 **Section 4.** If this ordinance is passed by a two-thirds (2/3) majority of City Council  
13 members serving, it shall be given immediate effect and shall become effective upon  
14 publication in accordance with Section 4-118 of the 2012 Detroit City Charter; if passed  
15 by less than a two-thirds (2/3) majority of City Council members serving, it shall become  
16 effective no later than thirty (30) days after publication in accordance with Section 4-118  
17 of the 2012 Detroit City Charter; if this ordinance specifies a certain date to become  
18 effective, it shall become effective in accordance with the date

19  
20 Approved as to form:

21 \_\_\_\_\_  
22 Corporation Counsel  
23