

TOWNSHIP OF COURTLAND  
COUNTY OF KENT, MICHIGAN

RESOLUTION 2018-17

RESOLUTION TO ADOPT WAIVER OF INTEREST AND PENALTY  
FOR PROPERTY TRANSFER AFFIDAVITS

WHEREAS, The Michigan State Tax Commission has published in the most recent guidelines for the next AMAR (Audit of Minimum Assessing Requirements) audit cycle that included a review of the compliance of charging a fee for interest and penalty under 211.27b for not timely filing form 2766, or the adoption of a resolution to the contrary; and

WHEREAS, MCL 211.27b, Michigan General Property Tax Act, addresses charging a fee for interest and penalty for failure to timely file form 2766, Property Transfer Affidavit, or the adoption of a local unit Resolution to the contrary; and

WHEREAS, MCL 211.27b requires a penalty to be assessed to the buyers of properties if a Property Transfer Affidavit is not filed by the new property owner within 45 days of any transfer of ownership.

NOW, THEREFORE, BE IT RESOLVED that the interest and penalties may be waived at the discretion of the Township Assessor.

Offered by: McIntyre

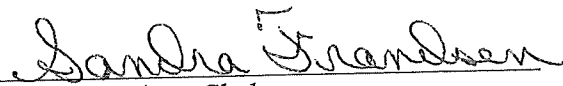
Supported by: Mojzuk

AYES: Brown, Andersen, Krygier, McConnon, McIntyre, Mojzuk, Frandsen


NAYS: none

ABSENT: none

RESOLUTION DECLARED ADOPTED.

  
Sandra Frandsen, Clerk

I, Sandra Frandsen, Clerk of the Township of Courtland, Kent County, Michigan, do hereby certify that the foregoing is a true and correct copy of a resolution offered at the regular Courtland Township Board Meeting held on the 5<sup>th</sup> day of September 2018, and that public notice of such meeting was given as provided by law.

  
Sandra Frandsen, Clerk