

Dexter Township Resolution # 18-522

A resolution to Waive Penalties for Non-Filing of Property Transfer Affidavits under MCL 211.27b

WHEREAS, MCL 211.27a(10) requires 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, and

WHEREAS, MCL 211.27b(1) requires that if the buyer, grantee, or other transferee in the immediately preceding transfer of ownership of property do not notify the appropriate assessing office of the transfer, then penalties as described in MCL 211.27b(1)(c) or (d) are levied, and

WHEREAS, MCL 211.27b(5) provides that the governing body of a local tax collecting unit may waive, by resolution, the penalty levied under MCL 211.27b(1)(c) or (d), and

WHEREAS, transfers, as defined in MCL 211.27a, includes the following (with limited exceptions):

- a) A conveyance by deed
- b) A conveyance by land contract
- c) A conveyance to a trust
- d) A conveyance by distribution from a trust
- e) A change in the sole present beneficiary or beneficiaries of a trust
- f) A conveyance by distribution under a will or by intestate succession
- g) A conveyance by lease (with requirements)
- h) A conveyance of an ownership interest in a corporation, etc.
- i) A transfer of a property held as a tenancy in common
- j) A conveyance of an ownership interest in a cooperative housing corporation

WHEREAS, the majority of statutory transfers in Dexter Township fit into categories other than "a" and "b" above and the requirements for filing a PTA in those situations is unknown by many involved in the process, and

WHEREAS, penalizing those who aren't aware of the requirements and fail to file the required PTA in situations "c" through "j" above is an unreasonable burden on the citizens of Dexter Township, and

WHEREAS, assessing statutory penalties would place an additional burden on Dexter Township officials and staff, and

WHEREAS, the statute prohibits municipalities from picking and choosing which transfers to penalize and which transfers to not penalize, therefore making penalties an "all or nothing" policy;

NOW, THEREFORE, BE IT RESOLVED THAT the Dexter Township Board, by a vote of the majority at a regularly scheduled and duly noticed meeting held this 18th day of September, 2018, waives the penalty for failure to file the Property Transfer Affidavit following a transfer of ownership pursuant to the local unit's authority contained in MCL 211.27b(5).



Resolution offered by Board Member Gajewski

Resolution seconded by Board Member Mesko

Roll call vote:

Yeas – Rider, Ceo, Brushaber, Compton, Drolett, Gajewski, Mesko

Nays – None

Abstain – None

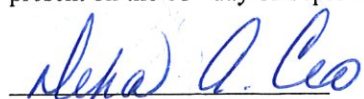
Absent - None

Tally Y = 7; N = 0; Abstain = 0; Absent = 0.

The Supervisor declared the resolution adopted

CERTIFICATE

The undersigned, being the duly elected and acting Clerk of the Township of Dexter hereby certifies that the foregoing resolution was duly adopted at a regular meeting of the Dexter Township Board at which a quorum was present on the 18th day of September, 2018, and that the members voted thereon as hereinbefore set forth.



Debra A. Ceo, Clerk