

**CITY OF EAST LANSING
EAST LANSING CITY COUNCIL
POLICY RESOLUTION 2017-6**

A RESOLUTION TO WAIVE ANY PENALTY PURSUANT TO MCL 211.27b(1)(c) or (d)

WHEREAS, the City of Lansing and East Lansing is a local tax collecting unit for purposes of the General Property Tax Act, being Act 206 of 1893, as amended (the Property Tax Act); and

WHEREAS, the Property Tax Act requires the buyer, grantee, or other transferee in a transfer of ownership of property to notify the appropriate assessing office of a transfer of property by filing a Property Transfer Affidavit; and

WHEREAS, the Property Tax Act, at MCL 211.27b(1)(c) and (d), establishes a penalty of \$5 per day, up to a maximum of \$200 for residential property, \$20 per day up to a maximum of \$1,000 for commercial and industrial property under \$100,000,000 and \$20,000 for property over \$100,000,000; and

WHEREAS, the Property Tax Act does not allow the penalty to be collected by placement on the tax rolls; and

WHEREAS, due to the relatively small amount of money the penalty actually levies compared to the administrative cost of collecting the levied amount, most jurisdictions do not attempt to levy and collect this penalty; and

WHEREAS, the Property Tax Act, at MCL 211.27b(5), allows the governing body of a local tax collecting unit to waive, by resolution, the penalty levied under MCL 211.27b(1)(c) and (d); and

WHEREAS, the City Council for the City of East Lansing, as the governing body of a local tax collecting unit, has determined the costs of levying and collecting the penalty outweigh the benefits of doing so;

NOW THEREFORE BE IT RESOLVED, East Lansing City Council hereby waives all penalties levied under MCL 211.27b(1)(c) and (d).



Mark S. Meadows, Mayor
October 10, 2017

Moved by Council member: Beier

Supported by Council member: Altmann

ADOPTED: Yeas: 4

Nays: 0

Absent: 1

CLERKS CERTIFICATION: I hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the East Lansing City Council at its meeting held on October 10, 2017, the original of which is part of the Council's minutes.



Marie E. Wicks, City Clerk

City of East Lansing

Clinton and Ingham Counties, Michigan