## TOWNSHIP OF VICTOR CLINTON COUNTY, MICHIGAN

## RESOLUTION 20171109

## RESOLUTION AUTHORIZING VICTOR TOWNSHIP WAIVER OF INTEREST AND PENALTY FOR FILING PROPERTY TRANSFER AFFIDAVITS

At a regular meeting of the Victor Township Board of Trustees held in the Township Hall, 6843 E. Alward Road, Laingsburg, Michigan 48848 on the 9th day of November 2017.

PRESENT: Warren Malkin, Maggie Sayles, Kimberly Smith, Mike Wall & Paula Willoughby

ABSENT: None

The following Preamble and Resolution were offered by Malkin and supported by Smith.

WHEREAS, the Michigan State Tax Commission has published in the most recent guidelines for the next AMAR (Assessing Minimal Audit Requirements) audit cycle that includes a review of the compliance of charging a fee for interest and penalty under 211.27b for not timely filing for 2766, or the adoption of a 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 within 45 days of any transfer of ownership; and

WHEREAS, MCL 211.27b(1c)(1d) defines the penalties by state statute; and

WHEREAS, the AMAR audit provides for a resolution to waive penalties as deemed necessary;

**NOW, THEREFORE BE IT RESOLVED** that the Victor Township Board will adopt the penalties defined by MCL211.27b(1c)(1d);

**AND** furthermore, that the penalties may be waived as deemed necessary by the township Assessor is authorized on behalf of the Board of Victor Township, Clinton County on this 9<sup>th</sup> day of November, 2017.

Upon a roll call vote: The following voted yes: Malkin, Sayles, Smith, Wall & Willoughby. The following voted no: None. The following were absent: None.

The Supervisor Declared the Resolution Adopted.

## **CERTIFICATION**

I, the undersigned, duly qualified Clerk of Victor Township, do hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the Victor Township Board of Trustees at a regular meeting held on November 9th, 2017.

Kimberly M. Smith, Clerk Victor Township

Clinton County, Michigan Dated: November 9, 2017

Property Transfer Affidavits Waiver of Interest and Penalties Resolution 2017