RESOLUTION NO. $2 \circ 22$ (

MOSCOW TOWNSHIP HILLSDALE COUNTY, MICHIGAN

RESOLUTION TO ALLOW FOR THE WAIVER OF PENALTY FOR FAILURE TO FILE PROPERTY TRANSFER AFFIDAVIT

At a meeting of the Moscow Township Board, held at the Moscow Township Hall, 7324 E Chicago Rd, Jonesville, MI 49250-9354 on the 13th day of January, 2022, at 7:00 p.m.:

PRESENT: All
ABSENT: NONE
The following preamble and resolution were offered by Many Rutan and seconded by Linda Waldron.
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).
NOW, THEREFORE, BE IT RESOLVED that the penalties defined by MCL 211.27b(1)(c) and (d) may be waived at the discretion of the township assessor.
AYES: 4 NAYS: O Abstain 1
Resolution declared adopted.
Passed in a regular township board meeting this 13th day of January 2022.
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ATTEST: William Petrie, Supervisor
Dunda Waldron Linda Waldron, Clerk