RESOLUTION NUMBER 2024-04

OVID TOWNSHIP, CLINTON COUNTY, MICHIGAN PROPERTY TRANSFER AFFIDAVITS (PTAs) FEES

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 form 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; and

Now, Therefore, be it resolved that the Ovid Township Board will adopt the penalties defined by MCL 211.27b(1c)(1d);

And furthermore, that the penalties may be waived as deemed necessary by the Township Supervisor.

THE FOREGOING RESOLUTION was offered by <u>Trustee Patricia Hibbard</u>, and supported by <u>Treasurer Nancy Hughson</u>.

The Township Board Voted as follows:

Treasurer Nancy Hughson - Yes

Trustee Patricia Hibbard – Yes

Supervisor Jennings West - Yes

Trustee Arlene Pesik - Yes

Clerk Claudia Barrett Pluger – Yes

Resolution Adopted.

CERTIFICATION

I certify that this is a complete copy of the Resolution adopted by the Ovid Township Board at a public meeting held on <u>February 8, 2024</u>. The original Resolution is on file in my office and available to the public. Public notice of the meeting was given in compliance with the Open Meetings Act.

Claudia Barrett Pluger

Landia A. Pluger

Ovid Township Clerk