

**Sample 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).

NOW THEREFORE BE IT RESOLVED, that the Township of or City of \_\_\_\_\_ 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.

Vote:

Certification: