

**CITY OF EAST GRAND RAPIDS**  
**RESOLUTION 2018-55-C**  
**Waiver of Penalty Associated With Not Filing Property Transfer**  
**Affidavits (PTA-Form 2766) Timely**

At the regular meeting of the City Council of the City of East Grand Rapids, County of Kent, State of Michigan, held on the 16<sup>th</sup> day of April 2018, at 6:00 p.m., with the following Commissioners in attendance:

Present: Commissioners Duncan, Favale, Hamrick, Miller, Walters, Zagel and Mayor Seibold  
Absent: None

The following was moved by Commissioner Duncan second by Commissioner Zagel to adopt:

**WHEREAS**, the Michigan State Tax Commission has established by law in the General Property Tax Act (Act 206 of 1893) a requirement for local unit compliance regarding the levy of penalty for failure of a buyer, grantee, or other transferee to file a Property Transfer Affidavit (Form 2766); and

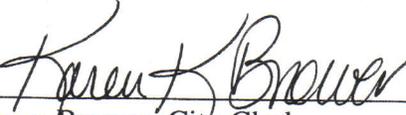
**WHEREAS**, MCL 211.27b requires the levy of penalty be placed upon the buyers, grantees, or other transferees of property if a Property Transfer Affidavit (Form 2766) is not filed within 45 days of all transfers of ownership; and

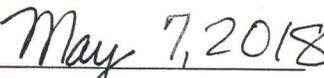
**WHEREAS**, MCL 211.27b(5) allows the governing body of a local tax collecting unit the ability to waive, by resolution, the penalty levied under MCL 211.27b subsection (1)(c) or (d);

**Now, Therefore Be It Resolved** that the City of East Grand Rapids City Council deems that the personnel time and financial resources of applying and collecting the penalty for failure of a buyer, grantee, or other transferee to file a Property Transfer Affidavit (Form 2766) is not cost effective and hereby waives the levy of such penalty.

YEAS: Commissioners Duncan, Favale, Hamrick, Miller, Walters, Zagel and Mayor Seibold  
NAYS: None  
ABSENT: None

Resolution declared adopted by the affirmative vote.

  
Karen Brower, City Clerk

  
Date