

**NEW HAVEN TOWNSHIP  
RESOLUTION NO. 2020-07**

At a meeting of the New Haven Township Board, held at the Township Hall,  
**2705 Easton Rd. Owosso, MI 48867**

on the 14th day of December 2020, at 7:00 p.m:

PRESENT: Hill, Eickholt, Wirwicks, Buginsky, LeCureux

ABSENT: none

The following Resolution was offered by Treasurer Eickholt and seconded by Clerk Wirwicks.

**WHEREAS**, MCL 211.27b, General Property Tax Act, addresses charging a fee for interest and penalty for failure to timely file form 2766, Property Transfer Affidavit, or the adoption of a local unit 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 by the new property owner within 45 days of any transfer of ownership.

**NOW, THEREFORE, BE IT RESOLVED** that the New Haven Township waives the penalty for failure to file Property Transfer Affidavits (PTAs) within 45 days, for all transfers.

**BE IT FURTHER RESOLVED** that this waiver may be requested to be set aside by the Assessor, or other local unit official, in specific cases and, therefore, collect late fees in those specific cases, wherein those fees for specific instances will comply with Michigan Compiled Laws 211.27b (1)(c) and 211.27b (1)(d).

AYES 5

NAYS 0

ABSENT 0

STATE OF MICHIGAN

)  
) ss.

COUNTY OF SHIAWASSEE

)

I, the undersigned, the duly qualified and acting Clerk of the New Haven Township Board, Shiawassee County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of certain proceedings taken by the New Haven Township Board at a meeting held on the 14<sup>TH</sup> day of December, 2020.

  
\_\_\_\_\_  
New Haven Township Clerk

**New Haven Township**  
**2705 Easton Rd. Owosso, MI 48867**

**Township Assessing Department**  
**Property Exemption Policy & Procedures**

The Michigan Constitution of 1963 (as amended) and the General Property Tax Act (PA 206 of 1893, as amended) set forth that all real and personal property located within the State of Michigan is subject to ad valorem property taxation, unless expressly exempt.

Real and personal property exemptions are identified and authorized within specific sections and subsections of Section 211.7 and Section 211.9 of the Michigan Compiled laws. Further, Michigan Courts have set that the burden of proof of exemption entitlement rests with the claimant/applicant. A claimant/applicant's 501(c)(3) status is not a determining factor for exemption [American Concrete Institute v State Tax Commission, 12 Mich AppS9S;163 NW2d 508 (1968)].

In order for an exemption of ad valorem property to be approved and added to the assessment roll, the following procedures will be followed:

1. A completed "Ad Valorem Property Tax Exemption Application" must be filed with the Township's assessing office. (filed on or before December 31st)
2. All attachments/documents must be submitted with the application
  - Copy of instrument by which property was acquired (proof of ownership)
  - Copy of Articles of Incorporation
  - Copy of By-Laws
  - Copy of any pamphlet, other information, or literature describing the functions of the organization
  - Copies of all leases including sub-leases in effect at the subject property during the previous calendar year
3. A file will be created for the review and approval process
4. A field inspection of the property will be completed
5. If necessary, the City/Township's attorney will be asked to review the file and give an opinion
6. The official notification of the taxable status will be the annual assessment change notice
7. Taxpayers may appeal the assessor's determination at the March Board of Review

Date Adopted: 12-14-2020

New Haven Township  
2705 Easton Rd. Owosso, MI 48867

**Township Assessing Department  
Personal Property Canvass Policy & Procedures**

**REQUIREMENTS**

State Tax Commission Supervising Preparation of the Assessment Roll Requirements

The assessor or the assessor's assistant(s) must perform the following specific duties annually; (h) Conduct personal property canvasses.

Pursuant to MCL 211.10e, the assessor or the assessor's assistant(s) must use and maintain the following assessment records; (b) Personal property record card system.

**PROCEDURES**

The following procedures will be followed annually to meet the requirements of conducting a personal property canvass and maintaining a personal property record card system.

- A Personal Property file will be started to collect personal property leads from any source
- While performing fieldwork, appraisers will note businesses (new and existing) that they come across
- Building permits will be reviewed for any new commercial/industrial business or change of use to commercial/industrial
- Beginning December 1st, the business district(s) will be desk reviewed and visited to note changes and add new accounts/parcel numbers
- All personal property accounts/parcel numbers will have a related real property number entered in the database
- A property identification number will be assigned to every 5076 form that is filed
- Personal Property accounts/parcel numbers will NOT be inactivated until either written verification from owner or confirmed by a sight visit
- Personal Property Statements will be sent to every account/parcel number in the database

Date Adopted: 12-14-2020

New Haven Township  
2705 Easton Rd. Owosso, MI 48867

I, Mary Eickholt, New Haven Township Treasurer am aware of and will comply with and follow the law in the event that a P.R.E. Denial is issued for a tax roll that is within my jurisdiction.

MCL211. 7cc(6)() If the assessor denies an existing claim for exemption, the assessor shall remove the exemption of the property and, if the tax roll is in the local tax collecting unit's possession, amend the tax roll to reflect the denial and the local treasurer shall within 30 days of the date of the denial issue a corrected tax bill for any additional taxes with interest at the rate of 1.25% per month or fraction of a month and penalties computed from the date the taxes were last payable without interest or penalty.

Michigan Department of Treasury form 4142 will be used when the distribution of the interest collected occurs.

A copy of the recalculated tax bill(s) and Form 4142 will be provided to the Assessor.

Mary L Eickholt

Mary Eickholt, New Haven Township Treasurer

12-14-2020

Date