



City of Rochester Hills
AGENDA SUMMARY
NON-FINANCIAL ITEMS

1000 Rochester Hills Dr.
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Legislative File No: 2019-0531

TO: Mayor and City Council Members
FROM: Laurie A. Taylor, Assessor
DATE: November 21, 2019
SUBJECT: Resolution to Waive Penalties for Non-Filing of Property Transfer Affidavits

REQUEST: The Assessing Department requests the adoption of the resolution to waive penalties for non-filing of Property Transfer Affidavits.

BACKGROUND: The passage of Proposal A in 1994 resulted in a Property Transfer Affidavit filing requirement whenever real estate or some forms of personal property are transferred within 45 days of the transfer. The law includes a penalty for failure to file the Affidavit timely or properly. The law also provides for the waiving of the penalties. Rochester Hills has never collected the penalty. The State Tax Commission (STC) has implemented an audit program to ensure compliance with the requirements of the General Property Tax Act and has included the waiver resolution as part of the audit. In addition, the STC has provided language to be included on the resolution to waive the penalties. An updated resolution is being presented for acceptance.

RECOMMENDATION: The Assessing Department recommends the adoption of the Resolution to Waive Penalties for Non-Filing of Property Transfer Affidavits.

APPROVALS:	SIGNATURE	DATE
Department Review		
Department Director		
Mayor		
Deputy Clerk		

Contract Reviewed by City Attorney Yes N/A