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## BOARD AGENDA ITEM

Information/Discussion   
Future Action   
Action

Item: Petition to Strike Personal Property Taxes from Previous Tax Rolls

Submitted by: Kevin Philipps  
Recommended by: Kevin Philipps *KP*

Date: 2/09/2026  
Board Meeting Date: 2/16/2026

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### RECOMMENDATION:

Approve for execution the "Waiver & Consent" forms authorizing the Treasurers of governmental units to strike the 2020 and prior delinquent personal property taxes from the tax rolls.

These include the following:

<b>The City of Grandville</b>	<b>\$794.58</b>	<b>2020</b>
<b>The City of Kentwood</b>	<b>\$26,414.56</b>	<b>2020</b>
<b>The City of East Grand Rapids</b>	<b>\$2.78</b>	<b>2020</b>
<b>The City of Rockford</b>	<b>\$194.32</b>	<b>2020</b>
<b>The City of Grand Rapids</b>	<b>\$11,537.34</b>	<b>2020</b>
<b>Gaines Charter Township</b>	<b>\$153.10</b>	<b>2020</b>
<b>Cascade Charter Township</b>	<b>\$2,455.14</b>	<b>2020</b>
<b>The City of Casnovia</b>	<b>\$261.46</b>	<b>2017 - 2019</b>
<b>Plainfield Charter Township</b>	<b>\$1,471.48</b>	<b>2020</b>
<b>Alpine Township</b>	<b>\$856.82</b>	<b>2020</b>
<b>Cedar Springs</b>	<b>\$36.49</b>	<b>2020</b>
<b>Grand Rapids Charter Township</b>	<b>\$3,046.15</b>	<b>2020</b>

**\$47,224.22**

### BACKGROUND:

This is a typical request received from governmental units when it is determined that personal property taxes are uncollectible. Periodically companies go bankrupt, move from the area, etc. prior to having fulfilled their tax obligations and once it is determined that these are uncollectible, they need to be written off.

The total amount of the personal property taxes allocated to Kent Intermediate equals \$47,224.22. It will be necessary to have the School Board adopt the attached waiver and consents and have them signed in order to authorize these Treasurers to strike the personal property taxes from the rolls.

KP/kg  
Attachment

STATE OF MICHIGAN  
IN THE CIRCUIT COURT FOR THE COUNTY OF KENT

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In the matter of the Petition  
of the City Treasurer of the  
City of Grandville to Strike  
2020 and prior Delinquent  
Personal Property Taxes  
from the Tax Rolls

File No. \_\_\_\_\_

WAIVER AND CONSENT

NOW COMES Kent Intermediate Schools and acknowledges Receipt of the 2020 and prior Delinquent Personal Property Tax Report, and the Statement of Attempt to Collect the 2020 and prior Personal Property Taxes and consents to the relief requested by the petitioner and voluntarily waives notice of the hearing and of the entry of judgment.

Dated \_\_\_\_\_, 2026

\_\_\_\_\_  
David Drake  
Board Secretary

**STATE OF MICHIGAN**  
**IN THE CIRCUIT COURT FOR THE COUNTY OF KENT**

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In the matter of the petition of  
the City Treasurer of the City of  
Kentwood to strike the 2020 and  
prior years' Personal Property  
taxes from the rolls.

File No. \_\_\_\_\_

**WAIVER AND CONSENT**

NOW COMES, David Drake, Secretary of the Board of Education for the Kent Intermediate School District and acknowledges receipt of the 2020 and prior years' Delinquent Personal Property Tax Report and the Statement of Attempt to Collect the 2020 and prior years' personal property taxes and consents to the relief requested by the petitioner and voluntarily waives notice of the hearing and of the Entry of Judgment on the petition.

Dated \_\_\_\_\_, 2026

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David Drake, Secretary  
Board of Education  
Kent Intermediate School District



CITY OF  
EAST GRAND RAPIDS

750 LAKESIDE DRIVE SE • EAST GRAND RAPIDS, MICHIGAN 49506

CHRIS BERG  
DEPUTY TREASURER

STATE OF MICHIGAN

IN THE CIRCUIT COURT FOR THE COUNTY OF KENT

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In the matter of the Petition  
of the City Treasurer of the  
City of East Grand Rapids to  
strike the 2020 and prior years'  
delinquent personal property  
taxes from the tax rolls.

File No. \_\_\_\_\_

WAIVER AND CONSENT

NOW COMES David Drake, Board Secretary, of Kent Intermediate School District, and acknowledges receipt of the Statement of Attempt to Collect the 2020 and prior years' delinquent personal property taxes and consents to the relief requested by the petitioner and voluntarily waives notice of the hearing and of the entry of judgment on the petition.

Dated \_\_\_\_\_, 2026

\_\_\_\_\_  
David Drake  
Board Secretary  
Kent Intermediate School District

**STATE OF MICHIGAN**  
**IN THE CIRCUIT COURT FOR THE COUNTY OF KENT**

In the matter of the Petition  
of the City Treasurer of the  
City of Rockford to strike the  
2020 and prior year's personal  
property taxes from the tax rolls

File No. \_\_\_\_\_

**WAIVER AND CONSENT**

NOW COMES, David Drake, Board Secretary for the Kent Intermediate School District and acknowledges receipt of the 2020 and prior Delinquent Personal Property Tax Report, and the Statement of Attempt to Collect the 2020 and prior Personal Property Taxes and consents to the relief requested by the petitioner and voluntarily waives notice of the hearing and of the entry of judgment.

Dated \_\_\_\_\_, 2026

\_\_\_\_\_  
David Drake, Board Secretary  
Kent Intermediate School District

STATE OF MICHIGAN  
IN THE CIRCUIT COURT FOR THE COUNTY OF KENT

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In the matter of the Petition  
of the City Treasurer of  
the City of Grand Rapids to  
Strike 2020 Delinquent  
Personal Property Taxes  
from the Tax Rolls

File No. 26-\_\_\_\_\_

WAIVER AND CONSENT

NOW COMES Kent Intermediate School District and acknowledges receipt of Exhibit A and the statement of attempts to collect the 2020 Personal Property Taxes and consents to the relief requested by the petitioner and voluntarily waives notice of the hearing and of the entry of judgment on the petition.

Dated \_\_\_\_\_, 2026

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Anne Hamming, Board Secretary  
Kent Intermediate School District

STATE OF MICHIGAN  
IN THE CIRCUIT COURT FOR THE COUNTY OF KENT

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In the matter of the Petition of the Township

FILE No. \_\_\_\_\_

Treasurer of Gaines Charter Township to

**WAIVER AND CONSENT**

Strike the 2020 Delinquent Personal Property Taxes from the tax rolls.

NOW COMES, The Kent Intermediate School Board of Education and acknowledges receipt of the 2020 Delinquent Personal Property Tax Report, and the Statement of Attempt to Collect the 2020 Personal Property Taxes and consents to the relief requested by the petitioner, and voluntarily, waives notice of the hearing and of the entry of Judgment on the petition.

Dated \_\_\_\_\_, 2026

\_\_\_\_\_  
David Drake

Board of Education Secretary

Kent Intermediate School District

**STATE OF MICHIGAN**  
**IN THE CIRCUIT COURT FOR THE COUNTY OF KENT**

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In the Matter of the Petition  
of the Township Treasurer of  
Cascade Charter Township to  
Strike 2020 and prior Delinquent  
Personal Property Taxes  
from the Tax Tolls

File No. \_\_\_\_\_

**WAIVER AND CONSENT**

NOW COMES Kent Intermediate School District and acknowledges receipt of the 2020 and prior Delinquent Personal Property Tax Report, and the Statement of Attempt to Collect the 2020 and prior Personal Property Taxes and consents to the relief requested by the petitioner and voluntarily waives notice of the hearing and of the entry of judgment.

Dated \_\_\_\_\_, 2026

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David Drake  
Board Secretary  
Kent Intermediate School District



STATE OF MICHIGAN  
IN THE 14<sup>th</sup> CIRCUIT COURT FOR MUSKEGON COUNTY

In the matter of the Petition  
of the City Treasurer of Casnovia Township  
to Strike 2017 through 2019 Delinquent  
Personal Property Taxes from the Tax Rolls

File No. \_\_\_\_\_

**WAIVER AND CONSENT**

NOW COMES \_\_\_\_\_ and acknowledges Receipt of the 2017 through 2019  
Delinquent Personal Property Tax Report, and the Statement of Attempt to Collect the 2017  
through 2019 Personal Property Taxes and consents to the relief requested by the petitioner  
and voluntarily waives notice of the hearing and of the entry of judgment.

DATED: \_\_\_\_\_

David Drake, Board Secretary

245 S. Canada Road  
Casnovia, MI 49318  
616-675-4064 phone  
616-675-5611 fax

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[www.casnoviatownshipmi.gov](http://www.casnoviatownshipmi.gov)

STATE OF MICHIGAN  
IN THE CIRCUIT COURT FOR THE COUNTY OF KENT

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In the matter of the Petition  
of the Treasurer of the Charter  
Township of Plainfield to strike the  
2020 personal property taxes from the rolls. WAIVER AND CONSENT

NOW COMES David Drake, Board Secretary and acknowledges receipt of the 2020 and prior Delinquent Personal Property Tax Reports and the statement of attempt to collect 2020 and prior Personal Property Taxes and consents to the relief requested by the petitioner and voluntarily waives notice of the hearing and of the entry of judgement.

Dated \_\_\_\_\_, 2026 \_\_\_\_\_

David Drake  
Board Secretary  
KISD

Kent Intermediate School District  
David Drake, Board Secretary

Dated \_\_\_\_\_, 2026

notice of the hearing and of the entry of judgment of the petition.  
consents to the relief requested by the petitioner and voluntarily waives  
to collect the 2020 and prior years' personal property taxes and  
Delinquent Personal Property Tax Report and the Statement of Attempt  
District and Acknowledges receipt of the 2020 and prior years'  
NOW COMES, David Drake, Board Secretary, Kent Intermediate School

## **WAIVER AND CONSENT**

From the Tax Rolls.  
Delinquent Personal Property Taxes  
Towship to Strike 2020 and prior  
The Township Treasurer of Alpine  
In the matter of the Petition of

File No. \_\_\_\_\_

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**IN THE CIRCUIT COURT FOR THE COUNTY OF KENT**  
**STATE OF MICHIGAN**

STATE OF MICHIGAN  
IN THE CIRCUIT COURT FOR THE COUNTY OF KENT

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In the matter of the Petition of  
the City Treasurer of City of  
Cedar Springs to Strike the 2020  
and prior years' Personal Property  
taxes from the Tax Rolls.

File No. \_\_\_\_\_

WAIVER AND CONSENT

NOW COMES, David Drake, Board Secretary of Kent Intermediate School District and acknowledges receipt of the 2020 and prior years' Delinquent Personal Property Tax Report and the Statement of Attempt to collect the 2020 and prior years' personal property taxes and consents to the relief requested by the petitioner and voluntarily waives notice of the hearing and of the Entry of Judgment on the petition.

Dated \_\_\_\_\_, 2026

\_\_\_\_\_  
David Drake, Board Secretary  
Kent Intermediate School District

STATE OF MICHIGAN  
IN THE CIRCUIT COURT FOR THE COUNTY OF KENT

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In the matter of the Petition  
of the Treasurer of  
the Township of Grand Rapids to  
Strike 2020 and prior Delinquent  
Personal Property Taxes  
from the Tax Rolls

File No. \_\_\_\_\_

**WAIVER AND CONSENT**

NOW COMES, Anne Hamming, Board Secretary, Kent Intermediate School District, and acknowledges Receipt of the 2020 and prior Delinquent Personal Property Tax Report, and the Statement of Attempt to Collect the 2020 and prior Personal Property Taxes and consents to the relief requested by the petitioner and voluntarily waives notice of the hearing and of the entry of judgment.

Dated \_\_\_\_\_, 2026

Anne Hamming  
Board Secretary  
Kent Intermediate School District