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**BOARD AGENDA ITEM**

Information/Discussion \_\_\_\_\_  
Future Action \_\_\_\_\_  
Action   X  

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

Submitted by: Kevin Philipps

Date: 3/11/2024

Recommended by: Kevin Philipps *kp*

Board Meeting Date: 3/18/2024

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**RECOMMENDATION:**

Approve for execution the "Waiver & Consent" forms authorizing the Treasurers of governmental units to strike the 2018 and prior delinquent personal property taxes from the tax rolls.

**These include the following:**

<b>Byron Township</b>	<b>\$169.38</b>	<b>2018</b>
	<hr/>	
	<b>\$169.38</b>	

**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 \$169.38. 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.

**STATE OF MICHIGAN**

**IN THE CIRCUIT COURT OF THE COUNTY OF KENT**

In the matter of the petition  
of the Township Treasurer  
of the Township of Byron to  
strike 2018 and prior personal  
property taxes from the tax rolls

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

**WAIVER AND CONSENT**

NOW COMES Laura Featherston, Board Secretary of Kent Intermediate School Districts, and acknowledges receipt of the Delinquent Personal Property Tax Report, and the Statement of Attempt to Collect 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 \_\_\_\_\_

Laura Featherston, Board Secretary  
Kent Intermediate School Districts

February 6, 2023

Kent Intermediate School District  
Claudia Bajema, Board Secretary  
2930 Knapp NE  
Grand Rapids, MI 49525

Re: Petition to Byron Township Treasurer to Strike Delinquent  
Personal Property Taxes from the Tax Roll

Dear Claudia,

In accordance with Section 211.56A of the tax law, *personal property taxes which have been delinquent for five years shall be stricken from the tax rolls.*

Enclosed you will find a "Waiver and Consent" form regarding the 2018 personal property taxes.

The amount of tax being stricken from the rolls concerning Kent Intermediate School District is shown on the attached tax report along with a statement of attempt to collect these taxes.

If you have any questions, please feel free to give me a call at (616)878-3196. Otherwise, please obtain the necessary approval for execution of the enclosed "Waiver and Consent" form and **return the ORIGINAL COPY to my attention no later than February 23.**

Thank you for your prompt attention to this matter.

Sincerely,



Becky Beld  
Byron Township Treasurer

Enclosures

February 6, 2024

**STATEMENT OF ATTEMPT TO COLLECT DELINQUENT PERSONAL  
PROPERTY TAX**

I, as Treasurer of Byron Township, and my predecessors in office, have exercised due diligence in an effort to collect the personal property taxes listed in the tax report attached to this statement.

These efforts have included placing phone calls, mailing multiple past due notices, and personal collection visits to the persons and/or businesses contained in said tax report.

To the best of my knowledge and information, the personal property taxes listed in the tax report are and remain uncollectable and should be stricken from the tax roll.

Sincerely,



Becky Beld

Byron Township Treasurer

Tax Year: 2018 Calculated As of: 12/31/2023  
 POPULATION: All Records

SCHOOL: 41040 YEAR: 2018

TAX TYPE	TAX NAME	MILLS	BILLED	PAID	DUE
BYRON PUB OTHER	School Debt	3.99410	7,676.73	7,377.19	239.64
BYRON PUB OPER	School Operating	2.17480	5,955.57	5,730.60	179.98
STATE ED TAX	State Educ. Tax	1.50000	3,765.49	3,540.49	180.00
SCHOOL OPER FC	School Operating	2.17480	0.00	0.00	0.00
TOTALS: SCHOOL 41040 2018			17,397.79	16,648.28	599.62

SCHOOL: 41160 YEAR: 2018

TAX TYPE	TAX NAME	MILLS	BILLED	PAID	DUE
KENTWOOD OTHER	School Debt	2.92500	276.36	270.52	0.00
KENTWOOD OPER	School Operating	9.00000	283.50	277.50	0.00
STATE ED TAX	State Educ. Tax	6.00000	127.80	121.80	0.00
SCHOOL OPER FC	School Operating	0.00000	0.00	0.00	0.00
TOTALS: SCHOOL 41160 2018			687.66	669.82	0.00

UNIT: 00000 YEAR: 2018

TAX NAME	MILLS	BILLED	PAID	DUE
BYRON TOWNSHIP	0.71000	970.97	943.64	21.30
LOCAL INTRST	0.00000	936.25	892.35	43.90
TOTALS: UNIT 00000 2018		1,907.22	1,835.99	65.20

County Tax YEAR: 2018

TAX NAME	MILLS	BILLED	PAID	DUE
KENT COUNTY	4.28030	5,532.24	5,289.93	188.82
TOTALS: County Tax 2018		5,532.24	5,289.93	188.82

College Tax YEAR: 2018

TAX NAME	MILLS	BILLED	PAID	DUE
G R COMM COLLEGE	1.77160	1,149.46	1,081.27	53.14
TOTALS: College Tax 2018		1,149.46	1,081.27	53.14

I.S.D. Tax YEAR: 2018

TAX NAME	MILLS	BILLED	PAID	DUE
KENT INTERM SCH	5.64650	3,663.81	3,446.45	169.38
KISD ENHANCEMENT	0.67220	2,392.10	2,392.10	0.00
TOTALS: I.S.D. Tax 2018		6,055.91	5,838.55	169.38

Library Tax YEAR: 2018

TAX NAME	MILLS	BILLED	PAID	DUE
KENT DST LIBRARY	1.27330	1,741.21	1,692.22	38.18
TOTALS: Library Tax 2018		1,741.21	1,692.22	38.18

Spec. Assess. YEAR: 2018

TAX NAME	MILLS	BILLED	PAID	DUE
LAW-POST 94		0.00	0.00	0.00
FIRE-POST 94	LAW-POST 9	0.00	0.00	0.00
TOTALS: Spec. Assess. 2018		0.00	0.00	0.00

TOTALS (48 PARCELS)

		34,471.49	33,056.06	1,114.34
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