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## BOARD AGENDA ITEM

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

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

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

Date: 4/13/2026  
Board Meeting Date: 4/20//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 Wyoming</b>	<b>\$211.95</b>	<b>2020</b>
<b>Nelson Township</b>	<b>\$ 54.76</b>	<b>2020</b>
	<hr/>	
	<b>\$266.71</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 \$266.71. 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 Treasurer of the City of Wyoming to Strike 2020  
and prior Delinquent Personal Property Taxes  
from the Tax Rolls

File No: 2026-\_\_\_\_\_

**WAIVER AND CONSENT**

NOW COMES Board Secretary, Ms. Anne Hamming, 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~~ *David Drake*  
Board Secretary  
Kent Intermediate School District

March 12, 2026

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

As Treasurer of the City of Wyoming, I, and my predecessors in office, have exercised due diligence to collect the personal property taxes listed in the Tax Report attached to this Statement. These efforts have included sending multiple past-due tax notices, the placing of telephone calls, 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 this Tax Report are, and remain, uncollectable, and should be stricken from the tax roll.

  
Traci L. Shaffer  
Treasurer

SCHOOL: 41010 YEAR: 2020

TAX TYPE	TAX NAME	MILLS	BILLED	PAID	DUE
STATE EDUCATION	State Educ. Tax	6.00000	0.00	0.00	0.00
G.R. SCHOOL OP	School Operating	18.00000	0.00	0.00	0.00
G.R. SCHOOL DEBT	School Debt	4.85000	148.89	148.89	0.00
G.R. OP FC	School Operating	18.00000	0.00	0.00	0.00
TOTALS: SCHOOL 41010 2020			148.89	148.89	0.00

SCHOOL: 41020 YEAR: 2020

TAX TYPE	TAX NAME	MILLS	BILLED	PAID	DUE
STATE EDUCATION	State Educ. Tax	6.00000	2,003.43	1,946.43	57.00
GODWIN OP	School Operating	9.00000	2,980.18	2,923.18	57.00
GODWIN DEBT	School Debt	2.56000	2,543.02	2,494.38	48.64
GODWIN OP FC	School Operating	0.00000	0.00	0.00	0.00
TOTALS: SCHOOL 41020 2020			7,526.63	7,363.99	162.64

SCHOOL: 41026 YEAR: 2020

TAX TYPE	TAX NAME	MILLS	BILLED	PAID	DUE
STATE EDUCATION	State Educ. Tax	6.00000	707.75	588.26	119.49
WYOMING SCH OP	School Operating	18.00000	707.75	588.26	119.49
WYOMING SCH DEBT	School Debt	6.13350	62,568.06	62,445.93	122.13
WYOM OP FC	School Operating	0.00000	0.00	0.00	0.00
TOTALS: SCHOOL 41026 2020			63,983.56	63,622.45	361.11

SCHOOL: 41120 YEAR: 2020

TAX TYPE	TAX NAME	MILLS	BILLED	PAID	DUE
STATE EDUCATION	State Educ. Tax	6.00000	30.00	0.00	30.00
GODFREY-LEE OP	School Operating	18.00000	30.00	0.00	30.00
GODFREY-LEE DEBT	School Debt	15.46330	93,531.30	93,453.99	77.31
GODFR-LEE OP FC	School Operating	0.00000	0.00	0.00	0.00
TOTALS: SCHOOL 41120 2020			93,591.30	93,453.99	137.31

SCHOOL: 41130 YEAR: 2020

TAX TYPE	TAX NAME	MILLS	BILLED	PAID	DUE
STATE EDUCATION	State Educ. Tax	6.00000	156.60	156.60	0.00
G'VL SCHOOL OP	School Operating	17.21740	136.17	136.17	0.00
G'VL SCHOOL DEBT	School Debt	6.42910	167.79	167.79	0.00
G'VL OP FC	School Operating	0.00000	0.00	0.00	0.00
TOTALS: SCHOOL 41130 2020			460.56	460.56	0.00

SCHOOL: 41140 YEAR: 2020

TAX TYPE	TAX NAME	MILLS	BILLED	PAID	DUE
STATE EDUCATION	State Educ. Tax	6.00000	135.00	113.08	21.92
KELLOGGSVILLE OP	School Operating	9.00000	1,159.39	1,130.43	28.96
KELLOGGSVILLE DT	School Debt	4.16000	6,139.57	6,099.41	40.16
K'VILLE OP FC	School Operating	0.00000	0.00	0.00	0.00
TOTALS: SCHOOL 41140 2020			7,433.96	7,342.92	91.04

SCHOOL: 41160 YEAR: 2020

TAX TYPE	TAX NAME	MILLS	BILLED	PAID	DUE
STATE EDUCATION	State Educ. Tax	6.00000	15.00	15.00	0.00
K'WD SCHOOL OP	School Operating	9.00000	15.00	15.00	0.00
K'WD SCHOOL DEBT	School Debt	2.92360	14.60	14.60	0.00
K'WD OP FC	School Operating	0.00000	0.00	0.00	0.00
TOTALS: SCHOOL 41160 2020			44.60	44.60	0.00

UNIT: 00000 YEAR: 2020

TAX NAME	MILLS	BILLED	PAID	DUE
101-CITY GEN FND	4.83470	83,205.21	83,021.22	183.99

Tax Year: 2020 Calculated As of: 12/31/2025  
 POPULATION: All Records

205-PUBLIC SAFET	1.23480	21,180.56	21,133.61	46.95
206-FIRE	0.73940	12,682.75	12,654.69	28.06
207-POLICE	1.23260	21,142.93	21,096.04	46.89
208-PARKS RECR	1.47910	25,371.06	25,314.82	56.24
211-SIDEWALK FND	0.19740	3,385.81	3,378.33	7.48
228-SOLID WASTE	0.40000	6,861.32	6,846.09	15.23
272-LIBRARY MNT	0.36480	6,257.29	6,243.44	13.85
401-CAP IMPROVMT	1.49600	25,661.19	25,604.25	56.94
LIBRARY DEBT	0.00000	0.00	0.00	0.00
LOCAL ADMIN	0.00000	6,677.53	6,659.08	18.45
LOCAL INTRST	0.00000	198,338.33	198,241.97	96.36
LIBR OP/PARK CAP	0.36480	20.71	20.71	0.00
SEWER/WATER IMP.	1.49600	84.96	84.96	0.00
SIDEWALK/SNOW	0.19740	11.21	11.21	0.00
PARKS & REC	1.47910	84.00	84.00	0.00
FIRE DEPT OP	0.73940	41.98	41.98	0.00
POLICE	1.23260	70.01	70.01	0.00
YARD WASTE	0.40000	22.72	22.72	0.00
PUBLIC SAFETY	1.23480	70.12	70.12	0.00
213-FIRST RESPON	0.00000	0.00	0.00	0.00
TOTALS: UNIT 00000 2020		411,169.69	410,599.25	570.44

County Tax YEAR: 2020

TAX NAME	MILLS	BILLED	PAID	DUE
KENT COUNTY OP	4.22430	72,700.31	72,539.51	160.80
COUNTY VET	0.04870	975.52	973.24	2.28
COUNTY SENIOR	0.48880	9,795.89	9,772.58	23.31
COUNTY JAIL	0.77170	15,465.44	15,428.64	36.80
COUNTY ZOO/MUS	0.43010	8,619.49	8,598.99	20.50
COUNTY CHILD DEV	0.24640	4,937.66	4,925.95	11.71
TOTALS: County Tax 2020		112,494.31	112,238.91	255.40

College Tax YEAR: 2020

TAX NAME	MILLS	BILLED	PAID	DUE
GRAND RAPIDS CC	1.74720	30,069.06	30,002.61	66.45
TOTALS: College Tax 2020		30,069.06	30,002.61	66.45

I.S.D. Tax YEAR: 2020

TAX NAME	MILLS	BILLED	PAID	DUE
KENT ISD	5.56840	95,832.35	95,620.40	211.95
TOTALS: I.S.D. Tax 2020		95,832.35	95,620.40	211.95

Library Tax YEAR: 2020

TAX NAME	MILLS	BILLED	PAID	DUE
DISTRICT LIBRARY	1.25810	25,214.00	25,153.93	60.07
TOTALS: Library Tax 2020		25,214.00	25,153.93	60.07

Other 1 YEAR: 2020

TAX NAME	MILLS	BILLED	PAID	DUE
INTERURBAN TRANS	1.44570	24,880.31	24,825.33	54.98
TOTALS: Other 1 2020		24,880.31	24,825.33	54.98

TOTALS (132 PARCELS)		872,849.22	870,877.83	1,971.39
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# CITY OF WYOMING

**Treasurer** | 1155 28th St. SW, Wyoming, MI 49509  
616.530.7278 | Fax 616.530.3177 | wyomingmi.gov

March 12, 2026

Kent Intermediate School District  
Ms. Anne Hamming  
Board Secretary Kent ISD School Board  
2930 Knapp NE  
Grand Rapids, MI 49525

Re: Petition of City of Wyoming Treasurer to  
Strike Personal Property Taxes from the Tax Rolls

Dear Ms. Hamming:

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

I enclose at this time a "Waiver and Consent" form regarding the 2020 personal property taxes.

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

If you have any questions, please call me at 616-261-3582. Otherwise, please obtain the necessary approval on the enclosed waiver and consent and return the original copy to me by April 15, 2026.

Thank you very much for your prompt attention to this matter. We appreciate your cooperation.

Very truly yours,

  
Traci L. Shaffer  
Treasurer



## NELSON TOWNSHIP

-- When You're Here, You're Home --

PO Box 109, 2 E. Maple St \* Sand Lake, MI 49343 \* Telephone 616-636-8332 \* Fax 616-636-4482  
[www.NelsonTownship.org](http://www.NelsonTownship.org)

March 16, 2026

RE: Petition of Nelson Township Treasurer to strike Personal Property taxes from the Tax Rolls.

In accordance with Section 211.56A of the tax law, Personal Property taxes, which have been delinquent for five years and prior, may be stricken from the tax rolls.

I enclose at this time a 'WAIVER AND CONSENT' form regarding 2020 and prior Personal Property taxes.

The amount of tax being stricken from the rolls concerning Kent Intermediate School District is shown on each Nelson Township Delinquent Tax Roll (dated 2018-2020), along with a statement of attempt to collect these taxes.

If you have any questions, please feel free to call me. Otherwise, please obtain the necessary approval for execution of the enclosed 'WAIVER AND CONSENT' and return it to me using the self-addressed stamped envelope by March 30, 2026.

Thank you very much for your prompt attention to this matter. I appreciate your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read 'Katy Austin', with a long horizontal flourish extending to the right.

Katy Austin

Nelson Township Treasurer

[Treasurer@NelsonTownship.org](mailto:Treasurer@NelsonTownship.org)



## NELSON TOWNSHIP

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PO Box 109, 2 E. Maple St \* Sand Lake, MI 49343 \* Telephone 616-636-8332 \* Fax 616-636-4482  
[www.NelsonTownship.org](http://www.NelsonTownship.org)

### STATEMENT OF ATTEMPT TO COLLECT DELINQUENT PERSONAL PROPERTY TAXES

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

As Treasurer of the Township of Nelson, I 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 sending multiple past due notices and telephone calls to the persons and/or businesses.

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

I have enclosed a "Waiver and Consent" regarding the 2018 and prior year's personal property taxes. 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 March 30th, 2026 or your earliest convenience.

Thank you very much for your prompt attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kc', followed by a long, sweeping horizontal line that extends to the right.

Katy Austin

Nelson Township Treasurer

KISD Delinquent Personal Property Strike Request

2018 \$54.76

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

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

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

**WAIVER AND CONSENT**

NOW COMES, Kent Intermediate School District 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

\_\_\_\_\_  
Authorized Signature - *David Drake*  
Kent Intermediate School  
District

NELSON TOWNSHIP, KENT  
 Personal Property Only  
 Spec. Population: Ad Valorem+Special Acts

TOTAL ALL DISTRICTS	REAL	PERSONAL	EXEMPT	LEASED LAND	TOTAL
PARCEL COUNT	0	7	0	0	7
TAXABLE VALUE	0	247,300	0	0	247,300
ASSESSED VALUE	0	247,300	0	0	247,300
SEV VALUE	0	247,300	0	0	247,300
PRE/MBT TAXABLE	0	247,300	0	0	247,300
N PRE/MBT TAXABLE	0	0	0	0	0
PA 494 TV IMPRVMT	0	0	0	0	0
(S) STATE EDUCATION	0.00	437.40	0.00	0.00	437.40
(S) KENT COUNTY OPER	0.00	1,001.56	0.00	0.00	1,001.56
(W) T.C. SCHOOL OPER	0.00	503.77	0.00	0.00	503.77
(W) T.C. SCHOOL DEBT	0.00	684.50	0.00	0.00	684.50
(W) T.C.SINKING FUND	0.00	356.40	0.00	0.00	356.40
(W) MONTCALM ISD	0.00	873.23	0.00	0.00	873.23
(W) MONTCALM CC	0.00	645.93	0.00	0.00	645.93
(W) KDL - LIBRARY	0.00	314.86	0.00	0.00	314.86
(W) TWP - OPERATING	0.00	212.65	0.00	0.00	212.65
(W) TWP - LIBRARY	0.00	96.53	0.00	0.00	96.53
(W) TWP - FIRE	0.00	123.65	0.00	0.00	123.65
(W) KENT CO JAIL	0.00	193.55	0.00	0.00	193.55
(W) KENT CO SENIOR	0.00	122.58	0.00	0.00	122.58
(W) KENT CO VETERANS	0.00	12.21	0.00	0.00	12.21
(W) SCHOOL OPER FC	0.00	0.00	0.00	0.00	0.00
(W) COUNTY ZOO/MUS	0.00	107.86	0.00	0.00	107.86
(W) CHILDHOOD DEV	0.00	61.80	0.00	0.00	61.80
(S) SCHOOL OPER	0.00	1.22	0.00	0.00	1.22
(S) SCHOOL DEBT	0.00	67.90	0.00	0.00	67.90
(S) CS SINKING FUND	0.00	9.56	0.00	0.00	9.56
(S) KISD	0.00	54.76	0.00	0.00	54.76
(S) GRCC	0.00	17.18	0.00	0.00	17.18
(S) SCHOOL OPER FC	0.00	0.00	0.00	0.00	0.00
(*) SP. ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
(S) ADMIN FEE	0.00	15.86	0.00	0.00	15.86
(W) ADMIN FEE	0.00	43.06	0.00	0.00	43.06
INTEREST	0.00	1,430.62	0.00	0.00	1,430.62
(S) TOTALS	0.00	3,036.06	0.00	0.00	3,036.06
(W) TOTALS	0.00	4,352.58	0.00	0.00	4,352.58
GRAND TOTALS	0.00	7,388.64	0.00	0.00	7,388.64



PO Box 109 ~ 2 Maple Street ~ Sand Lake, MI 49343 ~ phone: (616) 636-5332 ~ fax: (616) 636-4452 ~ TDD # 1-800-449-3777

June 28, 2023

Re: Order for Hearing Date Notice, Petition of Nelson Township Treasurer to Strike Personal  
Property Taxes from the Tax Rolls

Enclosed is an Order for Hearing date regarding the petition to strike delinquent taxes deemed uncollectable by the Township of Nelson. The notice is being sent to you as required by Section 211.56a (4) of the tax law.

Your district has already signed a waiver and consent form for the striking of these taxes. You need not take further action or appear at the hearing unless you have an objection to the striking of these taxes.

If you have questions regarding this matter, please feel free to contact me at (616) 636-5332

Very truly yours,

Katy Austin

Treasurer

STATE OF MICHIGAN  
17<sup>TH</sup> CIRCUIT COURT IN THE COUNTY OF KENT

In Re:

Petition of Treasurers of Byron Township,  
Cascade Charter Township, City of Grand  
Rapids, City of Grandville, City of Kentwood, City  
of Walker, City of Wyoming, Courtland Township,  
Gaines Charter Township, Plainfield Charter  
Township, City of Rockford, Nelson Township,

Petitioners.

Case No. 05718 ACE

Hon. Mark A. Trusock

ORDER FOR A HEARING ON  
PETITION TO STRIKE PERSONAL  
PROPERTY TAXES

Petitioners' Representative:  
Traci Shaffer, CPFA, MiCPT  
Treasurer  
City of Wyoming  
1155 28<sup>th</sup> St SW, PO Box 905  
Wyoming, MI 49509-0905  
(616) 261-3582  
[shaffer@wyomingmi.gov](mailto:shaffer@wyomingmi.gov)

REC'D & FILED

JUN 20 2023

HON. MARK A. TRUSOCK  
17<sup>th</sup> CIRCUIT COURT

ORDER FOR HEARING

At a session of said Court held in the City of Grand  
Rapids, Kent County, Michigan on JUN 20 2023 2023.

Present: Hon. Mark A. Trusock  
Circuit Judge

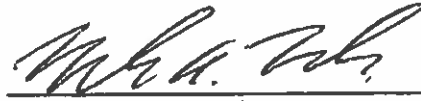
The Petitioners, treasurers of the townships and cities named in the caption of this case, filed a Petition seeking to strike personal property and personal property taxes from their respective personal property tax rolls as provided by MCL 211.56a. The court finds the Petition complies with the requirements of that provision and, pursuant to MCL 211.56a(4), the court is setting a hearing on that Petition not less than 30, nor more than 45 days after the Petition was filed.

IT IS HEREBY ORDERED that:

1. A hearing on the Petition to Strike Personal Property Taxes Pursuant to MCL 211.56a shall be held on by this court Friday, July 28, 2023, at 8:30 a.m.
2. Not less than 10 days before that hearing date, Petitioners shall notify the county treasurer

and the clerk or secretary of each school district in which any personal property may have been located at the time it was assessed of the date and time for the hearing using the form attached as Exhibit A.

Date entered JUN 20 2023, 2023



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Hon. Mark A. Trusock  
Circuit Judge

Exhibit A to Order for Hearing  
Form of Notice of Hearing  
STATE OF MICHIGAN  
17<sup>TH</sup> CIRCUIT COURT IN THE COUNTY OF KENT

In Re:

Case No. 05718 ACE

Petition of Treasurers of Byron Township,  
Cascade Charter Township, City of Grand  
Rapids, City of Grandville, City of Kentwood, City  
of Walker, City of Wyoming, Courtland Township,  
Gaines Charter Township, Plainfield Charter  
Township, City of Rockford, Nelson Township,

Hon. Mark A. Trusock

NOTICE OF HEARING ON PETITION TO  
STRIKE PERSONAL PROPERTY

**DTAMESD**

Petitioners.

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Petitioners' Representative:  
Traci Shaffer, CPFA, MiCPT  
Treasurer  
City of Wyoming  
1155 28<sup>th</sup> St SW, PO Box 905  
Wyoming, MI 49509-0905  
(616) 261-3582  
[shaffer1@wyomingmi.gov](mailto:shaffer1@wyomingmi.gov)

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To: Kent County Treasurer Peter MacGregor and to the Secretaries or Clerks of the

following school districts:

Byron Center Public Schools  
Caledonia Community Schools  
Cedar Springs Public Schools  
Comstock Park Public Schools  
Forest Hills Public Schools  
Godfrey-Lee Public Schools  
Godwin Heights Public Schools  
Grand Rapids Public Schools

Grandville Public Schools  
Kelloggsville Public Schools  
Kenowa Hills Public Schools  
Kentwood Public Schools  
Northview Public Schools  
Rockford Public Schools  
Tri County Area Schools  
Wyoming Public Schools

TAKE NOTICE:

The Honorable Mark A. Trusock, will hold a hearing in the Kent County Circuit Court, 180  
Ottawa Ave NW, Grand Rapids, Michigan on Friday, July 28, 2023, at 8:30 AM  
\_m. on a Petition filed on behalf of the treasurers of the following Kent County townships and  
cities (the "Petitioners") to strike personal property taxes that have remained uncollected for more  
than 5 years after becoming delinquent.


Byron Township, Cascade Charter  
Township, City of Grand Rapids,  
City of Grandville, City of Kentwood,  
City of Walker, City of Wyoming,

Courtland Township, Gaines Charter  
Township, Plainfield Charter  
Township, City of Rockford, Nelson  
Township,

The Petition was accompanied by statements from each of the Petitioners as required by MCL 211.56a, listing the personal property taxes that, despite their diligence (and that of their predecessors) to collect them, have remained uncollected for at least 5 years after becoming delinquent (*i.e.*, they were levied in 2017 and prior).

Following that hearing the court will decide on Petitioners' request for an order of judgment that all personal property and personal property taxes listed on their respective statements shall be stricken from the Petitioners' tax rolls and those of the county and shall cease to constitute an asset of the Petitioners, the county, and any school district in which the personal property was located at the time it was assessed for taxes, and that the debt created by the provisions of General Property Tax Act or by any city charter shall, from the date of entry of the judgment, assume the status of a debt against which the statute of limitations has run.

\_\_\_\_\_, 2023

  
\_\_\_\_\_  
Traci Shaffer, CPFA, MICPT  
Wyoming Treasurer  
Petitioners' Representative