
BOARD AGENDA ITEM

Information/Discussion _____
Future Action _____
Action X

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

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

Date: 3/09/2026
Board Meeting Date: 3/16//2026

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:

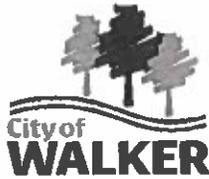
The City of Walker	\$2,871.56	2020
	\$2,871.56	

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 \$2,871.56. 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



4243 Remembrance Road NW
Walker, Michigan 49534
www.walker.city
Finance/Treasury Department

February 12, 2026

Statement of Attempt to Collect Delinquent Personal Property Taxes

As Treasurer of the City of Walker, I, and my predecessors in office, have exercised due diligence in an effort to collect the personal property taxes listed in attached Exhibit "A".

These efforts have included placing phone calls, sending out past due notices, and/or calling on the persons and/or businesses contained in Exhibit "A".

To the best of my knowledge and information, the personal property taxes shown in Exhibit "A" are and remain uncollectible and should be stricken from the tax rolls.

A handwritten signature in blue ink that reads "Daniel M. DeVries".

Daniel M. DeVries
Walker City Treasurer

Attachment

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

In the matter of the Pctition of the
City Treasurer of the City of Walker
to strike 2020 personal property taxes
from the tax rolls.

File No. _____

WAIVER AND CONSENT

NOW COMES David Drake, Secretary of the Kent Intermediate School District Board of Education, and acknowledges receipt of the Delinquent Personal Property Taxes to Strike for Tax Year 2020 Report (labeled "Exhibit A") and the Statement of Attempt to Collect 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, Secretary of the Board
Kent Intermediate School District



4243 Remembrance Road NW
Walker, Michigan 49534
www.walker.city
Finance/Treasury Department

February 12, 2026

Dennis Baine, Director Fiscal Services
Kent Intermediate School District
2900 Knapp NE
Grand Rapids, MI 49525

RE: Petition of the Treasurer of the City of Walker to Strike Delinquent Personal
Property Taxes from the Tax Rolls

Dear Mr. Baine,

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.

Please find enclosed a "Waiver and Consent" form regarding the 2020 delinquent personal property taxes.

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

If you have any questions, please feel free to call me at 616.791.6852. Otherwise, please obtain the necessary approval for execution of the enclosed waiver and consent form and return it to my office by March 20, 2026.

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

Sincerely,

A handwritten signature in blue ink that reads "Dan DeVries". The signature is written in a cursive, slightly slanted style.

Daniel DeVries
Walker City Treasurer

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

SCHOOL: 41130 YEAR: 2020

TAX TYPE	TAX NAME	MILLS	BILLED	PAID	DUE
SCHOOL OTHER	School Debt	6.42910	689.18	54.64	634.54
SCHOOL OPERATING	School Operating	17.21740	559.29	44.34	514.95
STATE EDUCATION	State Educ. Tax	6.00000	643.20	51.00	592.20
SCHOOL OPER FC	School Operating	0.00000	0.00	0.00	0.00
TOTALS: SCHOOL 41130 2020			1,891.67	149.98	1,741.69

SCHOOL: 41145 YEAR: 2020

TAX TYPE	TAX NAME	MILLS	BILLED	PAID	DUE
SCHOOL OTHER	School Debt	4.67000	6,635.57	4,688.18	1,947.39
SCHOOL OPERATING	School Operating	18.00000	7,628.13	5,126.13	2,502.00
STATE EDUCATION	State Educ. Tax	6.00000	7,628.13	5,126.13	2,502.00
SCHOOL OPER FC	School Operating	0.00000	0.00	0.00	0.00
TOTALS: SCHOOL 41145 2020			21,891.83	14,940.44	6,951.39

UNIT: 00000 YEAR: 2020

TAX NAME	MILLS	BILLED	PAID	DUE	
CITY OF WALKER	1.33600	2,041.49	1,352.53	688.96	
LOCAL ADMIN	0.00000	477.38	296.67	180.71	
LOCAL INTRST	0.00000	2,025.04	1,290.98	734.06	
TOTALS: UNIT 00000 2020			4,543.91	2,940.18	1,603.73

County Tax YEAR: 2020

TAX NAME	MILLS	BILLED	PAID	DUE	
KENT COUNTY OPER	4.22430	6,455.00	4,276.58	2,178.42	
COUNTY JAIL	0.77170	1,417.80	939.44	478.36	
COUNTY SENIOR	0.48880	898.06	595.04	303.02	
COUNTY VETERANS	0.04870	89.31	59.19	30.12	
COUNTY ZOO/MUS	0.43010	790.12	523.52	266.60	
CHILDHOOD DEV	0.24640	452.60	299.91	152.69	
TOTALS: County Tax 2020			10,102.89	6,693.68	3,409.21

College Tax YEAR: 2020

TAX NAME	MILLS	BILLED	PAID	DUE	
GR COMM COLLEGE	1.74720	2,669.75	1,768.80	900.95	
TOTALS: College Tax 2020			2,669.75	1,768.80	900.95

I.S.D. Tax YEAR: 2020

TAX NAME	MILLS	BILLED	PAID	DUE	
KENT ISD	5.56840	8,508.91	5,637.35	2,871.56	
TOTALS: I.S.D. Tax 2020			8,508.91	5,637.35	2,871.56

Library Tax YEAR: 2020

TAX NAME	MILLS	BILLED	PAID	DUE	
KENT DIS LIBRARY	1.25810	2,311.60	1,531.65	779.95	
TOTALS: Library Tax 2020			2,311.60	1,531.65	779.95

Other 1 YEAR: 2020

TAX NAME	MILLS	BILLED	PAID	DUE	
INTERURBAN TRANS	1.44570	2,209.00	1,463.54	745.46	
TOTALS: Other 1 2020			2,209.00	1,463.54	745.46

TOTALS (52 PARCELS)

		54,129.56	35,125.62	19,003.94
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