

Memo

To: Township Board
From: David Hieber, Assessor
Date: July 15, 2025
Re: Resolution #25-022 to Waive Penalties for Non-Filing of Property Transfer Affidavits under MCL 211.27b

Comments: Pursuant to PA 415 of 1994, the filing of a Property Transfer Affidavit is mandatory within 45 days of a transfer of real property. After that time, per MCL 211.27b(1), a penalty is required to be collected. Due to recent changes in state law, some new residential property owners may see penalties up to \$4,000.00 upon failure to submit a Property Transfer Affidavit.

The following resolution is presented to waive penalties for the non-filing of the Property Transfer Affidavit.

If you should have any questions or concerns regarding this information, please contact me at (248) 698-3300 ext. 117.

**CHARTER TOWNSHIP OF WHITE LAKE
OAKLAND COUNTY, MICHIGAN**

RESOLUTION #25-022

**RESOLUTION TO WAIVE PENALTIES FOR NON-FILING OF
PROPERTY TRANSFER AFFIDAVITS UNDER MCL 211.27B**

At the regular meeting of the Township Board of the Charter Township of White Lake, Oakland County, Michigan, held in the Township Annex, 7527 Highland Road, White Lake, Michigan, in accordance with the Open Meetings Act, Public Act 267 of 1976 as amended, on the 15th day of July 2025, at 6:30 p.m., with those present and absent being:

Present:

Absent:

The following preamble and resolution were offered by ___ and seconded by ___.

WHEREAS, MCL 211.27a(10) requires the buyer, grantee, or other transferee of the property shall notify the appropriate assessing office in the local unit of government in which the property is located of the transfer of ownership of the property within 45 days of the transfer of ownership, on a form prescribed by the state tax commission that states the parties to the transfer, the date of the transfer, the actual consideration for the transfer, and the property's parcel identification number or legal description and

WHEREAS, MCL 211.27b(1) requires that if the buyer, grantee, or other transferee in the immediately preceding transfer of ownership of property do not notify the appropriate assessing office of the transfer, then penalties as described in MCL 211.27b(1)(c) or (d) are levied and

WHEREAS, MCL 211.27b(5) provides that the governing body of a local tax collecting unit may waive, by resolution, the penalty levied under MCL 211.27b(1)(c) or (d).

NOW THEREFORE BE IT RESOLVED, that the Township of White Lake waives the penalty for failure to file the Property Transfer Affidavit following a transfer of ownership pursuant to the local unit's authority contained in MCL 211.27b.

A vote on the foregoing resolution was taken and was as follows:

Ayes:	0
Nays:	0
Absent:	0

RESOLUTION DECLARED ADOPTED BY __ VOTE.

STATE OF MICHIGAN)
)ss.
COUNTY OF OAKLAND)

I, Anthony L. Noble, duly qualified Clerk of the Charter Township of White Lake, County of Oakland, State of Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted at a meeting of the Township Board held on the 15th day of July 2025, the original of which resolution is on file in my office, and that public notice was given pursuant to and in compliance with the Open Meetings Act, Public Act 267 of 1976 as amended.

IN WITNESS WHEREOF, I have hereunto affixed my official signature on this 15th day of July 2025.

Anthony L. Noble, Clerk MiPMC
Charter Township of White Lake