

## Sample Documents

The following documents were discussed in the MMTA January 6 online Treasurer-to-Treasurer session. They were provided by one of our members solely for use as EXAMPLES.

If you use these documents, please make sure to personalize them for your municipality.

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**(Obviously this is specific to Kent County, so you would need to look into your local information)**

### **Kent County Personal Property Tax Strike- Organizers Instructions**

Feb 1

- Send e-mail to all Kent County Treasurer's asking them to send in paperwork (original and 1 copy) Due no later than March 31.
- **(See Strike Instructions Sent to Local Treasurers)**
- Check paperwork, contact units for anything that is missing
- Separate original and copy into two complete piles.

May

- Bring signature sheets to May KCTA meeting or MMTA Institute for signatures (have them sign 2 forms – keep one original in your file, and send one original and copy with paperwork for court)
- Contact any Treasurer's for Missing Signatures
- Send **Petition** (pages 1-3 of merge file) to Kent County Prosecutors Office for signature and **notary**
  - **Your municipality email**
  - Have them mail back the originals
- Get check for filing from KCTA Treasurer
  - Call Circuit Court to check filing fee (632-5480)- currently \$150.00 as of 7/14/2020

After all signatures are received

- Bring all paperwork and check to Circuit Court Clerk's Office at 180 Ottawa – 2<sup>nd</sup> Floor. Bring check for \$150.00 -paid by KCTA  
*Case is heard by Chief Judge- code is "CZ" (bring last years court case # for reference)*
  - **Petition with one original signature sheet** (signed and notarized) – BRING A COPY, have clerk stamp it and bring back with you
  - **Judgement and one copy with self-addressed stamped envelope**- goes to judge
  - **exhibit A-All paperwork from petitioners**, STAYS WITH CLERK – goes to judge
- After case is assigned to judge, call his clerk on the phones available at desk and ask her to assign a court date more than 30 days but less than 45 days from today.
  - **Order for Hearing Date & Notice to Clerk- bring 2 copies & self-addressed stamped envelope**
  - Fill in time and date on both copies of Order for Hearing form and leave both copies with Clerk along with a self-addressed stamped envelope for one signed copy to be returned to you.

Court Date

- Go before judge- may have to explain what this is about
- Take signed judgment with you from court (or leave with self-addressed stamped envelope)
- Fax/e-mail signed judgment to all Treasurer's involved

# PERSONAL PROPERTY TAX STRIKING PROCEDURES

**\*\*NOTE: THESE INSTRUCTIONS ONLY PERTAIN TO THOSE WHO USE THE BS&A DELINQUENT PERSONAL PROPERTY TAX MODULE. IF YOU DO NOT HAVE THE DLQ PP MODULE, YOU WILL NEED TO GENERATE YOUR OWN REPORTS TO PROVIDE TO THE ENTITIES YOU COLLECT FOR.**

1. Early in January run the following BS&A reports for each tax year in which you are going to strike parcels. This year we will be striking **2015** and prior taxes. To print Tax Spread Report in BS&A go to tax reports.

## TAX SPREAD REPORT

Choose: REPORTS,

DELINQUENT TAX REPORTS,

TAX SPREAD REPORT

Go To – Choose Report Options

Fill in:

Tax Year – **2015** (If you need a prior year run each separately)

Calculate As Of – December 31, **2020**

The screenshot shows two overlapping windows from the BS&A software. The 'Run Reports' window on the left has the 'Category' set to 'Delinquent Tax Reports' and the 'Name' set to 'Tax Spread Report'. The 'Report Population' section shows 'Population' as 'All Records' and 'Sort Index' as 'Tax Year/Parcel #...'. The 'Destination' is set to 'Screen'. The 'Tax Spread Report - Options' window on the right shows 'Tax Year ('0' for All)' set to '2015' and 'Calculate As Of' set to '12/31/2016'. Both windows have 'OK' and 'Cancel' buttons at the bottom.

This report includes local interest and Admin fees, the next report will not, so the totals should be different by those amounts.

YARD WASTE	0.10000	213.60	166.31	47.29
PUBLIC SAFETY	1.25000	2,670.20	2,079.08	591.12
LIBRARY DEBT	0.25000	533.94	415.73	118.21
LOCAL ADMIN	0.00000	934.08	739.12	194.96
LOCAL INTRST	0.00000	4,435.94	3,404.63	1,031.31
TOTALS: UNIT 00000 2010		30,762.92	24,020.33	6,742.59

## DELINQUENT TAXES DUE REPORT

Choose: REPORTS,

DELINQUENT TAX REPORTS,

DELINQUENT TAXES DUE

Go To – Choose Report Options

Fill in:

Tax Year – **2015** (If you need a prior year run each separately)

Calculate As Of – December 31, **2020**

The screenshot shows two windows from a software application. The 'Run Reports' window on the left has a 'Report' section with 'Category' set to 'Delinquent Tax Reports' and 'Name' set to 'Delinquent Taxes Due'. The 'Report Population' section has 'Population' set to 'All Records' and 'Sort Index' set to 'Tax Year/Parcel #...'. The 'Destination' is 'Screen', 'Number of Copies' is '1', and the 'Current Printer' is 'TRE\_P1'. The 'Delinquent Taxes Due - Options' window on the right has 'Tax Year' set to '2011' and 'Calculate As Of' set to '12/31/2016'. Under 'Additional Report Options', the 'Print Tax Due Values Only?' checkbox is checked. Other options like 'Break Down by Season', 'Totals Only', and 'Double Space This Report' are unchecked.

## DELINQUENT TAX ROLL (SEND TO KENT COUNTY ONLY)

Choose: REPORTS,

DELINQUENT TAX REPORTS,

DELINQUENT TAX ROLL

The screenshot shows two windows from a software application. The 'Run Reports' window on the left has a 'Report' section with 'Category' set to 'Delinquent Tax Reports' and 'Name' set to 'Delinquent Tax Roll'. The 'Report Population' section has 'Population' set to 'All Records' and 'Sort Index' set to 'Tax Year/Parcel #...'. The 'Destination' is 'Screen', 'Number of Copies' is '1', and the 'Current Printer' is 'TRE\_P1'. The 'Delinquent Tax Roll - Options' window on the right has 'Tax Seasons' set to 'All Seasons', 'Totals Options' set to 'Roll with totals', and 'Breakdown Specials By Season?' checked. Under 'DDA Options', 'CFT/IFT', 'CFA/CFR', and 'BLL', all are set to 'All Parcels'. The 'Tax Year' is '2010' and 'Calculate As Of' is '12/31/2016'. The 'Print...' dropdown is set to 'Print only if delinquent as of the given date'. The 'Print Interest/Fees Due?' checkbox is checked, and 'Print Legal Descriptions?' is unchecked.

2. Prepare a WAIVER AND CONSENT form (sample attached to e-mail) specifically for each taxing entity you collect taxes for. Send the form with a cover letter (sample attached to e-mail) explaining that you need to have the WAIVER AND CONSENT FORM authorized, signed, and returned to you prior to **February 28th**. Include a copy of the TAX SPREAD REPORT to each taxing entity and highlight the amount pertaining to them:
  - **Kent County Treasurer**
  - KISD – Secretary of the Board
  - GRCC
  - each School District you collect taxes for
  - and your own Township or City Board/Council/Commission

**These must be prepared and sent immediately (now) in order for them to be officially acted upon and returned to you by **February 28th**.**

3. Prepare a STATEMENT OF ATTEMPT TO COLLECT DELINQUENT PERSONAL PROPERTY TAX, which explains your efforts, and what efforts your predecessors in office made, to collect the delinquent taxes. (Sample attached – place the statement on your official letterhead). This is a required document and must be submitted to the court along with your Waiver & Consent forms.
4. When the Waiver & Consent forms are returned to you, send or deliver the **ORIGINAL and ONE COPY** of the following to **Traci Shaffer, Deputy Treasurer, City of Wyoming, PO Box 908, Wyoming MI 49509-0908**
  - a. **WAIVER AND CONSENT** forms signed by all your taxing units
  - b. **STATEMENT OF ATTEMPT TO COLLECT (only one original and copy)** form signed by Treasurer (you). Please do not send an original and copy for each waiver and consent form (only one original and copy is necessary)
  - c. **TAX SPREAD REPORT (only one original and copy)** for each year you are striking

The above documents **must be received by Traci Shaffer on or before **March 31<sup>st</sup>** to be included in the court petition.**

5. **Traci Shaffer and Andrea Boot** will prepare the legal petition for court, work with the prosecutor's office to obtain his signature, and arrange a court date.
6. You will be required to sign the Circuit Court Petition after it has been prepared by **Traci or Andrea**, who will notify all participating treasurers when the document will be available for signing **in her office in Wyoming**. It will be your responsibility to promptly sign the petition as soon as it is available. We will already have a court date set, so this is important. If you do not sign the petition promptly, we will have no choice but to delete you. **Andrea or Traci** will present the petition at the circuit court hearing. You do not need to attend.
7. Keep copies of all your documents- we do not.
8. After the court hearing and the Judge has signed the Judgment, you will be sent a copy of the Judgment. You should send a copy to all your taxing units advising them of the court action.
9. Treasurers can then remove balances in the BS&A system. We recommend marking the tax record in the Dlg Taxes table and using the set fields process to Mark Paid. Contact BS&A for further instructions.

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

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In the Matter of the Petition of  
Ada Township, Algoma Township, Byron Township, Cascade Charter Township,  
Charter Township of Caledonia, City of Cedar Springs, City of Grand  
Rapids, City of Grandville, City of Kentwood, City of Lowell, City of  
Rockford, City of Walker, City of Wyoming, Courtland Township, Gaines  
Charter Township, Grand Rapids Township, Plainfield Charter Township,  
Solon Township,

vs.

File No 19-

To Strike Delinquent Personal  
Property taxes from the Tax Rolls,  
Taxes for the Years 2013 and prior.

**PETITION**

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NOW COME the Treasurers from the above captioned cause  
by their attorney, Christopher Becker, Prosecuting Attorney, in and  
for the County of Kent, and states unto this Honorable Court as  
follows:

1. That they are the Treasurers of the Cities and  
Townships from the above captioned cause.
2. That as Treasurers listed from the above captioned  
cause, they have prepared tax statements, as required by law,  
showing levied but uncollected personal property taxes, for the  
years 2013 and prior and that taxes upon personal property as shown  
in said statements have remained unpaid for more than five (5)  
years. That said statements of levied but uncollected personal  
property taxes are attached hereto, and made a part hereof, and  
marked Exhibits "A".
3. That the said taxes upon personal property as shown in  
said statements have remained unpaid for more than five (5) years  
and that the same have remained delinquent despite the fact that  
Treasurers listed from the above captioned cause have exercised due  
diligence and effort to collect them and they are, to the best of  
their knowledge and information, uncollectible. That said taxes and

charges should no longer be included among the assets of the Cities and Townships listed from the above captioned cause of the County of Kent or of the particular school district or taxing entity within which such personal property was located at the time it was assessed for taxes.

WHEREFORE PETITIONERS PRAY as follows:

1. That a date, not less than thirty (30) nor more than forty-five (45) days after the date of the filing of the Petition be set for hearing hereon.

2. That this Court, in accordance with the provisions of MCLA 211.56a; MSA 7.100 (1) enter an Order in favor of the Cities and Townships listed from the above captioned cause, striking said uncollected personal property taxes from the tax rolls where it is determined that the Treasurers of the Cities and Townships listed from the above captioned cause and their predecessors in office have exercised due diligence in an effort to collect such taxes, and that said decree provide that said taxes, when so stricken, shall cease to constitute an asset of the Cities and Townships from the above captioned cause, of the County of Kent, or the particular school district within which such personal property was located at the time it was assessed for taxes.





STATE OF MICHIGAN

IN THE CIRCUIT COURT FOR THE COUNTY OF KENT

In the Matter of:

Ada Township, Algoma Township, Byron Township, Cascade Charter Township, Charter Township of Caledonia, City of Cedar Springs, City of Grand Rapids, City of Grandville, City of Kentwood, City of Lowell, City of Rockford, City of Walker, City of Wyoming, Courtland Township, Gaines Charter Township, Grand Rapids Township, Plainfield Charter Township, Solon Township,

vs.

File No. 19-

To Strike Personal Property Taxes  
from the Tax Rolls, Delinquent  
Taxes for the Years 2013 and prior

NOTICE TO CLERK

PURSUANT TO RULE 926.5

  X   Pursuant to Rule 926.5, G.C.R. as amended, we  
hereby notify the clerk that there are no pending or  
heretofore dismissed civil actions arising  
out of the same transaction or occurrence.

       Pursuant to Rule 926.5, G.C.R., 1963, as amended, we  
hereby notify the clerk that all prior, pending, or  
heretofore dismissed civil actions arising out of the  
same transaction or occurrence are as follows:

Title	File No.	Judge Assigned
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This action should therefore be assigned to:

Judge \_\_\_\_\_ under Rule 926.5(2).

Dated: \_\_\_\_\_, 2019

By:

Christopher Becker P#53752  
Chief Prosecuting Attorney  
82 Ionia NW  
Suite 450  
Grand Rapids, MI 49503-3022

STATE OF MICHIGAN

IN THE CIRCUIT COURT FOR THE COUNTY OF KENT

In the Matter of the Petition

Ada Township, Algoma Township, Byron Township, Cascade Charter Township, Charter Township of Caledonia, City of Cedar Springs, City of Grand Rapids, City of Grandville, City of Kentwood, City of Lowell, City of Rockford, City of Walker, City of Wyoming, Courtland Township, Gaines Charter Township, Grand Rapids Township, Plainfield Charter Township, Solon Township,

vs.

File No. 19-

To Strike Delinquent Personal  
Property taxes from the tax rolls,  
Taxes for years 2013 and prior

ORDER FOR HEARING DATE

At a session of said Court, held in the County  
Court House, in the City of Grand Rapids, Kent  
County, Michigan, this \_\_\_\_\_ day of  
\_\_\_\_\_, 2019.

PRESENT:

\_\_\_\_\_  
Circuit Court Judge

Upon review of the verified Petition herein and in accordance  
with MSA 7.100(1) it is HEREBY ORDERED that the hearing on the  
Petition herein shall be held on the \_\_\_\_\_ day of \_\_\_\_\_, 2019  
at \_\_\_\_\_ in the \_\_\_\_\_ noon.

IT IS HEREBY FURTHER ORDERED that Ada Township, Algoma Township, Byron  
Township, Cascade Charter Township, Charter Township of Caledonia, City  
of Cedar Springs, City of Grand Rapids, City of Grandville, City of  
Kentwood, City of Lowell, City of Rockford, City of Walker, City of  
Wyoming, Courtland Township, Gaines Charter Township, Grand Rapids  
Township, Plainfield Charter Township, Solon Township,

shall not less than 10 days prior to the date set herein, notify  
the County Treasurer and the Clerk or Secretary of any School District or

taxing entity in which any personal property may have Been located at the time it was assessed for taxes of the filing with the Circuit Court of the Petition herein and the date herein set for the hearing.

\_\_\_\_\_  
Circuit Court Judge

ATTEST: A TRUE COPY

\_\_\_\_\_  
Deputy Clerk

STATE OF MICHIGAN

IN THE CIRCUIT COURT FOR THE COUNTY OF KENT

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Ada Township, Algoma Township, Byron Township, Cascade Charter Township, Charter Township of Caledonia, City of Cedar Springs, City of Grand Rapids, City of Grandville, City of Kentwood, City of Lowell, City of Rockford, City of Walker, City of Wyoming, Courtland Township, Gaines Charter Township, Grand Rapids Township, Plainfield Charter Township, Solon Township,

vs.

To Strike Delinquent Personal  
Property Taxes from the Tax Rolls,  
Taxes for the years 2013 and prior File No. 19-

**JUDGMENT STRIKING 2013  
AND PRIOR PERSONAL PROPERTY  
TAXES FROM THE ROLLS**

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At a session of said court held  
in the County Court House, City of  
Grand Rapids, County of Kent  
State of Michigan, on the  
day of \_\_\_\_\_, 2019

PRESENT: HONORABLE \_\_\_\_\_  
Circuit Court Judge

THIS CAUSE, having been brought on to be heard upon the petition filed in said cause, waivers of hearing and consent to the entry of judgment having been filed by the schools and the County having an interest in this matter, from which it satisfactorily appears to this Court that personal property taxes shown in the local treasurer's statements, attached to his/her petition as Exhibit "A", are levied but uncollected personal property taxes which have remained unpaid for more than five (5) years and that the treasurer from above captioned cause and his/her predecessors have exercised due diligence in an effort to collect the same, and the Court being otherwise fully advised in the premises;

IT IS HEREBY ORDERED, pursuant to MCLA 211.56a; MSA 7.100(1),

that the personal property taxes listed in Exhibit "A", attached to the petitioner's petition to strike the 2010 and prior years' personal property taxes, be stricken from the tax rolls of the municipality and the County of Kent, and that when so stricken said taxes shall cease to constitute an asset of the municipality, County of Kent and the school districts in which said personal property was located at the time it was assessed, and that the debt of all persons listed in Petitioner's Exhibit "A" created by the General Property Tax Act MCLA 211.1, et seq., MSA 7.1. et seq., shall from the date of this Judgment, assume the status of a debt against which the statute of limitations has run.

Hon \_\_\_\_\_  
Circuit Court Judge

ATTEST: A TRUE COPY

\_\_\_\_\_  
Deputy Clerk

**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  
Wyoming to Strike 2014  
and prior Delinquent  
Personal Property Taxes  
from the Tax Rolls

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

WAIVER AND CONSENT

NOW COMES Wyoming City Council and acknowledges Receipt of the 2014 and prior Delinquent Personal Property Tax Report, and the Statement of Attempt to Collect the 2014 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 \_\_\_\_\_, 2020

\_\_\_\_\_  
Mr. Mayor  
City of Wyoming

Wednesday, January 8, 2020

**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 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 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.

Andrea Boot  
Treasurer