VEVAY TOWNSHIP INGHAM COUNTY, MICHIGAN RESOLUTION #24-10

RESOLUTION ADOPTING THE PROPERTY TAX COLLECTION OVER/SHORT POLICY

At a regular meeting of the Township Board of Trustees of the Township of Vevay, Ingham County, Michigan, held in the Township Hall, 780 Eden Road, Mason, Michigan 48854 on the 12th of June 2024.

PRESENT: Supervisor Lazet, Clerk Kean, Treasurer Lewis, Trustee Lacasse, and

Trustee McNeilly

ABSEN: None

WHEREAS, the General Property Tax Act, P.A. 206 of 1893 (as amended) requires the Treasurer of Vevay Township to collect Real and Personal Property Taxes and

WHEREAS, during the tax season the Treasurer receives a small number of property tax payments by check via the U.S. Mail, or by credit card through the Township website where the amount is incorrect; being less than, or greater than, the amount of tax due. These over/short payments are generally less than \$3.00 and

WHEREAS, an over or short payment of less than \$3.00 requires the Treasurer to either issue a refund check or send a "Reminder" tax bill to the resident for a short payment and if payment is not received to resolve a short payment of less than \$3.00, the Treasurer is required to turn the parcel(s) over to the Ingham County Treasurer as delinquent on March 1, now

THEREFORE BE IT RESOLVED, that this policy will address over or short property tax payments, less than \$3.00 of the amount due and will benefit Township residents and improve administrative efficiency, by eliminating the need to refund overpayments of less than \$3.00, as well as prevent the Township from turning parcels delinquent that under-paid property taxes by less than \$3.00.

BE IT FURTHER RESOLVED, that at the beginning of the annual property tax year the Treasurer shall request a check in the amount of \$10.00 to Vevay Township from:

GL# 101-253-910.000 - "Tax Collection Expense"

The \$10.00 will be receipted into 703-000-275.000.

The \$10.00 check shall be deposited into the Tax Account (1215) to ensure sufficient funds to cover short payments throughout the tax year.

BE IT FURTHER RESOLVED, that all over or short amounts of a tax payment shall be cash receipted to:

GL # 703-000-275.000 – "Refunds – Overpayments" (over payments add to the balance – short payments will automatically deduct from the balance).

Over payments of less than \$3.00 will add to the balance while underpayments of less than \$3.00 will deduct from the balance in this account.

BE IT FURTHER RESOLVED, that pursuant to this policy, the Treasurer is not required to refund overpayments of less than \$3.00, unless requested by the taxpayer. Deficient payments less than \$3.00 will be made whole from the over/short account. This will eliminate the need for the Treasurer to send follow-up tax bills for the outstanding balance.

BE IT FURTHER RESOLVED, overpayments of \$3.00 or greater shall be refunded to the taxpayer in the following tax disbursement period.

BE IT FURTHER RESOLVED, that at the end of the tax collection year, any remaining balance in 703-000-275.000, shall be disbursed to the Township.

NOW BE IT FURTHER RESOLVED, that all Resolutions or parts of Resolutions in conflict with the provisions of this Resolution are hereby rescinded.

NOW, THEREFORE, BE IT RESOLVED, that Resolution #24-10 is hereby adopted effective June 12, 2024.

JoAnne Kean, Clerk

Upon roll call vote, the following voted:

Ayes: Lacasse, Lewis, Lazet, Kean, & McNeilly

Nays: None Absent: None

The Supervisor declared the Resolution adopted.

John Lazet, Supervisor

Township of Vevay

Township of Vevay

STATE OF MICHIGAN	}
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COUNTY OF INGHAM	}

CERTIFICATE

I hereby certify that the foregoing constitutes a true and complete copy of a Resolution adopted at a regular meeting of the Vevay Township Board held at the Township Hall on Wednesday, June 12, 2024 that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being 1976 PA 267; that a quorum of the Board was present and voted in favor of said Resolution; and that minutes of said meeting were kept and will be or have been made available as required by said Open Meetings Act.

JoAnne Kean, Clerk/ Township of Vevay