

RESOLUTION

NO: 2021-05-067

LIVINGSTON COUNTY

DATE: May 10, 2021

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**Resolution Authorizing the County Treasurer to Establish the 2020 Delinquent Tax Fund - Treasurer**

**WHEREAS,** The Livingston County Board of Commissioners has utilized Delinquent Revolving Tax Fund financing to settle delinquent tax accounts with involved governmental entities on a timely basis; and

**WHEREAS,** as a result, the school districts, as well as other local governments have been able to better plan and provide for necessary expenditures, often avoiding the necessity to borrow for operational needs; and

**WHEREAS,** Public Act 105 of 2003, amended the General Property Tax Act 206 of 1893 as it pertains to Principal Residence Exemption Denials (PRE Denials) and requires delinquent PRE Denials to be paid with the delinquent payout; and

**WHEREAS,** Livingston County has \$31,166.00 of Principal Residence Exemption Denials that were turned over delinquent as of March 2, 2021; and

**WHEREAS,** the 2020 levied tax delinquency for Real Property as of March 2, 2021 is \$8,497,738.80; and

**WHEREAS,** the 2020 Delinquent Tax Fund is to be fully self-funded through a transfer of \$6,035,734.71 from existing Delinquent Tax Fund balances, and \$2,493,170.09 from March and April 2021 tax collections.

**THEREFORE BE IT RESOLVED** the Livingston County Board of Commissioners hereby authorizes the Livingston County Treasurer to establish the 2020 Delinquent Tax Fund in the amount of \$8,528,904.80.

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**MOVED:**  
**SECONDED:**  
**CARRIED:**