

RESOLUTION

NO: 2023-04-077

LIVINGSTON COUNTY

DATE: May 8, 2023

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**Resolution Authorizing the County Treasurer to Establish the 2022 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 \$70,266.18 of Principal Residence Exemption Denials that were turned over delinquent as of March 1, 2023; and
- WHEREAS,** the 2022 levied tax delinquency for Real Property as of March 1, 2023, is \$8,715,796.79; and
- WHEREAS,** the 2022 Delinquent Tax Fund is to be fully self-funded through a transfer of \$6,601,515.85 from existing Delinquent Tax Fund balances, and \$2,184,547.12 from March and April 2023 tax collections.

**THEREFORE, BE IT RESOLVED** the Livingston County Board of Commissioners hereby authorizes the Livingston County Treasurer to establish the 2022 Delinquent Tax Fund in the amount of \$8,786,062.97.

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