

**RESOLUTION**

**NO:** [Title]

**LIVINGSTON COUNTY**

**DATE:** Click or tap to enter a date.

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**Resolution Authorizing the Livingston County Treasurer to Establish the 2023 Delinquent Tax Fund – Treasurer**

- WHEREAS,** The Livingston County Board of Commissioners has utilized Delinquent Tax Revolving 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 settlement payout; and
- WHEREAS,** Livingston County has \$99,399 of Principal Residence Exemption Denials that were turned over delinquent as of March 1, 2024; and
- WHEREAS,** the 2023 levied tax delinquency for Real Property as of March 1, 2024 is \$8,419,964.68; and
- WHEREAS,** the 2023 Delinquent Tax Fund is to be fully self-funded through a transfer of \$6,798,812 from existing Delinquent Tax Fund balances, and \$1,720,552 from March and April 2024 tax collections.

**THEREFORE, BE IT RESOLVED** the Livingston County Board of Commissioners hereby authorizes the Livingston County Treasurer to establish the 2023 Delinquent Tax Fund in the amount of \$8,519,363.68.

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**MOVED:  
SECONDED:  
CARRIED:**