

**SUBSTITUTE FOR  
SENATE BILL NO. 676**

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 78m (MCL 211.78m), as amended by 2014 PA 501.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 78m. (1) Not later than the first Tuesday in July 7  
2 immediately succeeding the entry of judgment under section 78k  
3 vesting absolute title to tax delinquent property in the  
4 foreclosing governmental unit, this state ~~is granted~~ **may exercise**  
5 the right of first refusal to purchase **foreclosed** property at the  
6 greater of the minimum bid or its fair market value by paying that  
7 amount to the foreclosing governmental unit if the foreclosing  
8 governmental unit is not this state. If this state elects not to  
9 purchase the property under its right of first refusal, a city,



1 village, ~~or township, or city authority~~ may purchase ~~for a public~~  
 2 ~~purpose any~~ **foreclosed** property located within that city, village,  
 3 ~~or township, set forth~~ **or area of the city authority included** in  
 4 the judgment and subject to sale under this section by ~~payment to~~  
 5 **paying** the foreclosing governmental unit ~~of the~~ **greater of the**  
 6 minimum bid **or the fair market value of the property**. If a city,  
 7 village, ~~or township, or city authority~~ does not purchase that  
 8 property, the county in which that property is located may purchase  
 9 that property under this section by ~~payment to~~ **paying** the  
 10 foreclosing governmental unit ~~of the~~ **greater of the** minimum bid **or**  
 11 **the fair market value of the property**. If a city, village,  
 12 township, city authority, or county does not purchase that property  
 13 and the property is within the area of a county authority, the  
 14 county authority may purchase the property under this section by  
 15 **paying the foreclosing governmental unit the greater of the minimum**  
 16 **bid or the fair market value of the property**. If property is  
 17 purchased by a city, village, township, ~~or city authority,~~ county,  
 18 **or county authority** under this subsection, the foreclosing  
 19 governmental unit shall convey the property to the purchasing city,  
 20 village, township, ~~or city authority,~~ county, **or county authority**  
 21 within 30 days. ~~If property purchased by a city, village, township,~~  
 22 ~~or county under this subsection is subsequently sold for an amount~~  
 23 ~~in excess of the minimum bid and all costs incurred relating to~~  
 24 ~~demolition, renovation, improvements, or infrastructure~~  
 25 ~~development, the excess amount shall be returned to the delinquent~~  
 26 ~~tax property sales proceeds account for the year in which the~~  
 27 ~~property was purchased by the city, village, township, or county~~  
 28 ~~or, if this state is the foreclosing governmental unit within a~~  
 29 ~~county, to the land reutilization fund created under section 78n.~~



1 ~~Upon the request of the foreclosing governmental unit, a city,~~  
 2 ~~village, township, or county that purchased property under this~~  
 3 ~~subsection shall provide to the foreclosing governmental unit~~  
 4 ~~without cost information regarding any subsequent sale or transfer~~  
 5 ~~of the property. This subsection applies to the purchase of~~  
 6 ~~property by this state, a city, village, or township, or a county~~  
 7 ~~prior to a sale held under subsection (2).~~

8 (2) Subject to subsection (1), beginning on the third Tuesday  
 9 in July immediately succeeding the entry of the judgment under  
 10 section 78k vesting absolute title to tax delinquent property in  
 11 the foreclosing governmental unit and ending on the immediately  
 12 succeeding first Tuesday in November, the foreclosing governmental  
 13 unit, or its authorized agent, at the option of the foreclosing  
 14 governmental unit, shall hold 1 or more property sales at 1 or more  
 15 convenient locations at which property foreclosed by ~~the a~~ judgment  
 16 entered under section 78k ~~shall~~**will** be sold by auction sale, which  
 17 may include an auction sale conducted via an internet website.  
 18 Notice of the time and location of a sale ~~shall~~**must** be published  
 19 not less than 30 days before a sale in a ~~newspaper published and~~  
 20 **notice publication** circulated in the county in which the property  
 21 is located, if there is one. If no ~~newspaper is published~~**notice**  
 22 **publication is circulated** in that county, publication ~~shall~~**must** be  
 23 made in a ~~newspaper published and~~**notice publication** circulated in  
 24 an adjoining county. Each sale ~~shall~~**must** be completed before the  
 25 first Tuesday in November immediately succeeding the entry of  
 26 judgment under section 78k vesting absolute title to the tax  
 27 delinquent property in the foreclosing governmental unit. Except as  
 28 provided in this subsection and subsection (5), property ~~shall~~**must**  
 29 be sold to the person bidding the minimum bid, or if a bid is



1 greater than the minimum bid, the highest amount above the minimum  
2 bid. The foreclosing governmental unit may sell ~~parcels~~**properties**  
3 individually or may offer 2 or more ~~parcels~~**properties** for sale as  
4 a group. The minimum bid for a group of ~~parcels~~**shall properties**  
5 **must** equal the sum of the minimum bid for each ~~parcel~~**property**  
6 included in the group. The foreclosing governmental unit may adopt  
7 procedures governing the conduct of the sale and the **payment for**  
8 conveyance of ~~parcels~~**properties** under this section and may cancel  
9 the sale ~~prior to~~**before** the issuance of a deed under this  
10 subsection if authorized under the procedures. The foreclosing  
11 governmental unit shall require full payment at the close of each  
12 day's bidding or by a date not more than 21 days after the sale.  
13 Before the foreclosing governmental unit conveys a ~~parcel~~**property**  
14 sold at a sale, the purchaser shall provide the foreclosing  
15 governmental unit with proof of payment to the local tax collecting  
16 unit in which the property is located of any property taxes owed on  
17 the ~~parcel~~**property** at the time of the sale. A foreclosing  
18 governmental unit shall cancel a sale if unpaid property taxes owed  
19 on a ~~parcel or parcels~~**property or properties** at the time of a sale  
20 are not paid within 21 days of the sale. If a sale is canceled  
21 under this subsection, the foreclosing governmental unit may offer  
22 the property to the next highest bidder and convey the property to  
23 that bidder under this subsection, subject to the requirements of  
24 this subsection for the highest bidder. Not more than 14 days after  
25 payment to the foreclosing governmental unit of all amounts  
26 required by the highest bidder or the next highest bidder under  
27 this subsection, the foreclosing governmental unit shall convey the  
28 property by deed to the person bidding the minimum bid, or if a bid  
29 is greater than the minimum bid, the highest amount above the



1 minimum bid, or the next highest bidder if the sale to the highest  
 2 bidder is canceled and the next highest bidder pays the amount  
 3 required under this section to purchase the property. The deed  
 4 shall ~~must~~ vest fee simple title to the property in the person  
 5 bidding the highest amount above the minimum bid, unless the  
 6 foreclosing governmental unit discovers a defect in the foreclosure  
 7 of the property under sections 78 to 78l or the sale is canceled  
 8 under this subsection or subsection (5). If this state is the  
 9 foreclosing governmental unit within a county, the department of  
 10 treasury ~~shall be~~ **is** responsible for conducting the sale of  
 11 property under this subsection and subsections (4) and (5) on  
 12 behalf of this state. Before issuing a deed to a person purchasing  
 13 property under this subsection or subsection (5), the foreclosing  
 14 governmental unit shall require the person to execute and file with  
 15 the foreclosing governmental unit an affidavit under penalty of  
 16 perjury. If the person fails to execute and file the affidavit  
 17 required by this subsection by the date payment for the property is  
 18 required under this section, the foreclosing governmental unit  
 19 shall cancel the sale. An affidavit under this section ~~shall~~ **must**  
 20 indicate that the person meets all of the following conditions:

21 (a) The person does not directly or indirectly hold more than  
 22 a ~~de minimis~~ **minimal** legal interest in any property with delinquent  
 23 property taxes located in the same county as the property.

24 (b) The person is not directly or indirectly responsible for  
 25 any unpaid civil fines for a violation of an ordinance authorized  
 26 by section 4l of the home rule city act, 1909 PA 279, MCL 117.4l, in  
 27 the local tax collection unit in which the property is located.

28 (3) For sales held under subsection (2), after the conclusion  
 29 of that sale, and ~~prior to~~ **before** any additional sale held under



1 subsection (2), a city, village, ~~or~~ township, **or city authority** may  
 2 purchase any property not previously sold under subsection (1) or  
 3 (2) by paying ~~the minimum bid to~~ the foreclosing governmental unit  
 4 **the minimum bid**. If a city, village, ~~or~~ township, **or city authority**  
 5 does not purchase that property, the county in which that property  
 6 is located may purchase that property under this section by ~~payment~~  
 7 ~~to~~ **paying** the foreclosing governmental unit ~~of~~ the minimum bid. **If**  
 8 **a city, village, township, city authority, or county does not**  
 9 **purchase that property and the property is within the area of a**  
 10 **county authority, the county authority may purchase the property**  
 11 **under this section by paying the foreclosing governmental unit the**  
 12 **minimum bid.**

13 (4) If property is purchased by a city, village, township, ~~or~~  
 14 **city authority**, county, **or county authority** under subsection (3),  
 15 the foreclosing governmental unit shall convey the property to the  
 16 purchasing city, village, township, ~~or~~ **city authority**, county, **or**  
 17 **county authority** within 30 days.

18 (5) All property subject to sale under subsection (2) ~~shall~~  
 19 **must** be offered for sale at 1 or more sales conducted as required  
 20 by subsection (2). If the foreclosing governmental unit elects to  
 21 hold more than 1 sale under subsection (2), the final sale held  
 22 under subsection (2) ~~shall~~ **must** be held not less than 28 days after  
 23 the immediately preceding sale under subsection (2). At the final  
 24 sale held under subsection (2), the sale is subject to the  
 25 requirements of subsection (2), except that the minimum bid ~~shall~~  
 26 **is** not ~~be~~ required. However, the foreclosing governmental unit may  
 27 establish a reasonable opening bid at the sale to recover the cost  
 28 of the sale of the ~~parcel or parcels,~~ **property or properties**, and  
 29 the foreclosing governmental unit shall require a person who held



1 an interest in property sold under this subsection at the time a  
2 judgment of foreclosure was entered against the property under  
3 section 78k to pay the minimum bid for the property before issuing  
4 a deed to the person under subsection (2). If the person fails to  
5 pay the minimum bid for the property and other amounts by the date  
6 required under this section, the foreclosing governmental unit  
7 shall cancel the sale of the property.

8 (6) On or before December 1 immediately succeeding the entry  
9 of judgment under section 78k, a list of all property not  
10 previously sold by the foreclosing governmental unit under this  
11 section ~~shall~~**must** be transferred to the clerk of the city,  
12 village, or township in which the property is located. The city,  
13 village, or township may object in writing to the transfer of 1 or  
14 more ~~parcels of property set forth on that list.~~**properties**. On or  
15 before December 30 immediately succeeding the entry of judgment  
16 under section 78k, all property not previously sold by the  
17 foreclosing governmental unit under this section ~~shall~~**must** be  
18 transferred to the city, village, or township in which the property  
19 is located, except those ~~parcels of property~~**properties** to which  
20 the city, village, or township has objected. Property located in  
21 both a village and a township may be transferred under this  
22 subsection only to a village. The city, village, or township may  
23 make the property available under the urban homestead act, 1999 PA  
24 127, MCL 125.2701 to 125.2709, or for any other lawful purpose.

25 (7) If property not previously sold is not transferred to the  
26 city, village, or township in which the property is located under  
27 subsection (6), the foreclosing governmental unit shall retain  
28 possession of that property. If the foreclosing governmental unit  
29 retains possession of the property and the foreclosing governmental



1 unit is this state, title to the property ~~shall~~**must** vest in the  
 2 land bank fast track authority created under section 15 of the land  
 3 bank fast track act, 2003 PA 258, MCL 124.765. **If the foreclosing**  
 4 **governmental unit retains possession of the property and the**  
 5 **foreclosing governmental unit is not this state, the foreclosing**  
 6 **governmental unit may do any of the following:**

7 (a) **Transfer the property to a land bank fast track authority**  
 8 **created under the land bank fast track act, 2003 PA 258, MCL**  
 9 **124.751 to 124.774, with the consent of the land bank fast track**  
 10 **authority.**

11 (b) **Convey the property pursuant to section 78r.**

12 (c) **Offer the property for sale, including, but not limited**  
 13 **to, a subsequent sale under this section.**

14 (8) A foreclosing governmental unit shall deposit the proceeds  
 15 from the sale of property under this section into a restricted  
 16 account designated as the "delinquent tax property sales proceeds  
 17 for the year \_\_\_\_". The foreclosing governmental unit shall  
 18 direct the investment of the account. The foreclosing governmental  
 19 unit shall credit to the account interest and earnings from account  
 20 investments. ~~Proceeds~~**The foreclosing governmental unit shall use**  
 21 **proceeds** in that account ~~shall only be used by the foreclosing~~  
 22 ~~governmental unit~~ for the following purposes in the following order  
 23 of priority:

24 (a) ~~The~~**For each property that was sold or transferred for an**  
 25 **amount equal to or greater than the minimum bid, the delinquent tax**  
 26 **revolving fund** ~~shall~~**created pursuant to section 87b or 87f by the**  
 27 **county in which the property is located must** be reimbursed for all  
 28 taxes, interest, **penalties**, and fees on ~~all of the~~**each** property  ~~,~~  
 29 ~~whether or not all of the property was sold.~~**that was transferred or**



1 sold that year.

2 (b) ~~All costs of the sale of property for the year shall be~~  
3 ~~paid.~~ For each property that was sold or transferred for an amount  
4 equal to or greater than the minimum bid, fees incurred by the  
5 foreclosing governmental unit in connection with the forfeiture,  
6 foreclosure, sale, maintenance, repair, and remediation of  
7 foreclosed property and the administration of this act, including  
8 costs for the defense of title actions and other legal expenses,  
9 must be paid up to the amount for which the property was sold on a  
10 property-by-property basis.

11 (c) ~~Any costs of the foreclosure proceedings for the year,~~  
12 ~~including, but not limited to, costs of mailing, publication,~~  
13 ~~personal service, and outside contractors shall be paid.~~ Payments to  
14 claimants of remaining proceeds for the year ordered under section  
15 78t and any other payments ordered under section 78t must be paid  
16 on a property-by-property basis.

17 (d) For each property that was sold or transferred for an  
18 amount less than the minimum bid or that was not sold or  
19 transferred, the delinquent tax revolving fund created pursuant to  
20 section 87b or 87f by the county in which the property is located  
21 must be reimbursed for all taxes, interest, penalties, and fees.

22 (e) For each property that was sold or transferred for an  
23 amount greater than the minimum bid, fees incurred by the  
24 foreclosing governmental unit in connection with the forfeiture,  
25 foreclosure, sale, maintenance, repair, or remediation of  
26 foreclosed property or the administration of this act for the year  
27 but not paid under subdivision (b) must be paid.

28 (f) For each property that was sold or transferred for an  
29 amount less than the minimum bid or that was not sold or



1 transferred, fees incurred by the foreclosing governmental unit in  
 2 connection with the forfeiture, foreclosure, sale, maintenance,  
 3 repair, or remediation of foreclosed property or the administration  
 4 of this act, including costs for the defense of title actions and  
 5 other legal expenses, for the year must be paid.

6 (g) ~~(d)~~ Any costs for the sale of property or foreclosure  
 7 proceedings fees incurred by the foreclosing governmental unit in  
 8 connection with the forfeiture, foreclosure, sale, maintenance,  
 9 repair, or remediation of foreclosed property or the administration  
 10 of this act, including costs for the defense of title actions and  
 11 other legal expenses, for any prior year that have not been paid or  
 12 reimbursed from ~~that~~ a prior year's delinquent tax property sales  
 13 proceeds ~~shall~~ must be paid.

14 ~~(e)~~ Any costs incurred by the foreclosing governmental unit in  
 15 maintaining property foreclosed under section 78k before the sale  
 16 under this section shall be paid, including costs of any  
 17 environmental remediation.

18 ~~(f)~~ If the foreclosing governmental unit is not this state,  
 19 any of the following:

20 ~~(i)~~ Any costs for the sale of property or foreclosure  
 21 proceedings for any subsequent year that are not paid or reimbursed  
 22 from that subsequent year's delinquent tax property sales proceeds  
 23 shall be paid from any remaining balance in any prior year's  
 24 delinquent tax property sales proceeds account.

25 ~~(ii)~~ Any costs for the defense of title actions.

26 ~~(iii)~~ Any costs incurred in administering the foreclosure and  
 27 disposition of property forfeited for delinquent taxes under this  
 28 act.

29 (h) ~~(g)~~ If the foreclosing governmental unit is this state,



1 any remaining balance ~~shall~~**must** be transferred to the land  
2 reutilization fund created under section 78n.

3 **(i)** ~~(h) In 2008 and each year after 2008, if~~ **If** the  
4 foreclosing governmental unit is not this state, not later than  
5 ~~June~~**September** 30 of the second calendar year after foreclosure,  
6 the foreclosing governmental unit shall submit a written report to  
7 its board of commissioners identifying any remaining balance and  
8 any contingent costs of title, **environmental remediation**, or other  
9 legal claims ~~described in subdivisions (a) through (f)~~. ~~All or a~~  
10 ~~portion of any remaining balance, less any contingent costs of~~  
11 ~~title or other legal claims described in subdivisions (a) through~~  
12 ~~(f), may subsequently be transferred into the general fund of the~~  
13 ~~county by the board of commissioners.~~**relating to foreclosed**  
14 **property as determined by the foreclosing governmental unit. Any**  
15 **remaining balance must be used for costs incurred by the**  
16 **foreclosing governmental unit in connection with the forfeiture,**  
17 **foreclosure, sale, maintenance, repair, or remediation of**  
18 **foreclosed property, the defense of title actions and other legal**  
19 **expenses, or the administration of this act, or for the payment of**  
20 **claims for remaining proceeds or other amounts ordered under**  
21 **section 78t.**

22 **(9)** Two or more county treasurers of adjacent counties may  
23 elect to hold a joint sale of property as provided in this section.  
24 If 2 or more county treasurers elect to hold a joint sale, property  
25 may be sold under this section at a location outside of the county  
26 in which the property is located. The sale may be conducted by any  
27 county treasurer participating in the joint sale **or by an**  
28 **authorized agent of each county treasurer participating in the**  
29 **sale.** A joint sale held under this subsection may include or be an



1 auction sale conducted via an internet website.

2 (10) The foreclosing governmental unit shall record a deed for  
3 any property transferred under this section with the county  
4 register of deeds. The foreclosing governmental unit may charge a  
5 fee in excess of the minimum bid and any sale proceeds for the cost  
6 of recording a deed under this subsection.

7 (11) For property transferred to this state, **a city, a**  
8 **village, a township, a city authority, a county, or a county**  
9 **authority** under subsection (1), a city, village, or township under  
10 subsection (6), or retained by a foreclosing governmental unit  
11 under subsection (7), all taxes due on the property as of the  
12 December 31 following the transfer or retention of the property are  
13 canceled effective on that December 31 **and the property is exempt**  
14 **from the collection of taxes under this act while held by the city,**  
15 **village, township, city authority, county, county authority, or**  
16 **foreclosing governmental unit.**

17 (12) For property sold, **transferred, or retained** under this  
18 section, ~~transferred to this state under subsection (1), a city,~~  
19 ~~village, or township under subsection (6), or retained by a~~  
20 ~~foreclosing governmental unit under subsection (7),~~ all liens for  
21 costs of demolition, safety repairs, debris removal, or sewer or  
22 water charges due on the property as of the December 31 immediately  
23 succeeding the sale, transfer, or retention of the property are  
24 canceled effective on that December 31. This subsection does not  
25 apply to liens recorded by the department of ~~environmental quality~~  
26 **environment, Great Lakes, and energy** under this act or the land  
27 bank fast track act, 2003 PA 258, MCL 124.751 to 124.774.

28 (13) If property foreclosed under section 78k and held by or  
29 under the control of a foreclosing governmental unit is a facility



1 as defined under section 20101 of the natural resources and  
 2 environmental protection act, 1994 PA 451, MCL 324.20101, ~~prior to~~  
 3 **before** the sale or transfer of the property under this section, the  
 4 property is subject to all of the following:

5 (a) Upon reasonable written notice from the department of  
 6 ~~environmental quality, environment, Great Lakes, and energy,~~ the  
 7 foreclosing governmental unit shall provide access to the  
 8 department of ~~environmental quality, environment, Great Lakes, and~~  
 9 **energy,** its employees, contractors, and any other person expressly  
 10 authorized by the department of ~~environmental quality environment,~~  
 11 **Great Lakes, and energy** to conduct response activities at the  
 12 foreclosed property. Reasonable written notice under this  
 13 subdivision may include, but is not limited to, notice by  
 14 electronic mail, ~~or facsimile,~~ if the foreclosing governmental unit  
 15 consents to notice by electronic mail ~~or facsimile prior to~~ **before**  
 16 the provision of notice by the department of ~~environmental~~  
 17 ~~quality.environment, Great Lakes, and energy.~~

18 (b) If requested by the department of ~~environmental quality~~  
 19 **environment, Great Lakes, and energy** to protect public health,  
 20 safety, and welfare or the environment, the foreclosing  
 21 governmental unit shall grant an easement for access to conduct  
 22 response activities on the foreclosed property as authorized under  
 23 chapter 7 **of article II** of the natural resources and environmental  
 24 protection act, 1994 PA 451, MCL 324.20101 to 324.20302.

25 (c) If requested by the department of ~~environmental quality~~  
 26 **environment, Great Lakes, and energy** to protect public health,  
 27 safety, and welfare or the environment, the foreclosing  
 28 governmental unit shall place and record deed restrictions on the  
 29 foreclosed property as authorized under chapter 7 **of article II** of



1 the natural resources and environmental protection act, 1994 PA  
2 451, MCL 324.20101 to 324.20302.

3 (d) The department of ~~environmental quality~~**environment, Great**  
4 **Lakes, and energy** may place an environmental lien on the foreclosed  
5 property as authorized under section 20138 of the natural resources  
6 and environmental protection act, 1994 PA 451, MCL 324.20138.

7 (14) If property foreclosed under section 78k and held by or  
8 under the control of a foreclosing governmental unit is a facility  
9 as defined under section 20101 of the natural resources and  
10 environmental protection act, 1994 PA 451, MCL 324.20101, ~~prior to~~  
11 **before** the sale or transfer of the property under this section, the  
12 department of ~~environmental quality~~**environment, Great Lakes, and**  
13 **energy** shall request and the foreclosing governmental unit shall  
14 transfer the property to the state land bank fast track authority  
15 created under section 15 of the land bank fast track act, 2003 PA  
16 258, MCL 124.765, if all of the following apply:

17 (a) The department of ~~environmental quality~~**environment, Great**  
18 **Lakes, and energy** determines that conditions at a foreclosed  
19 property are an acute threat to the public health, safety, and  
20 welfare, to the environment, or to other property.

21 (b) The department of ~~environmental quality~~**environment, Great**  
22 **Lakes, and energy** proposes to undertake or is undertaking state-  
23 funded response activities at the property.

24 (c) The department of ~~environmental quality~~**environment, Great**  
25 **Lakes, and energy** determines that the sale, retention, or transfer  
26 of the property other than under this subsection would interfere  
27 with response activities by the department of ~~environmental~~  
28 ~~quality~~**environment, Great Lakes, and energy**.

29 (15) A person convicted for executing a false affidavit under



1 subsection (5) ~~shall be~~ **is** prohibited from bidding for a property  
2 or purchasing a property at any sale under this section.

3 (16) As used in this section:

4 (a) "City authority" means a land bank fast track authority  
5 created under section 23(5) of the land bank fast track act, 2003  
6 PA 258, MCL 124.773.

7 (b) "County authority" means a land bank fast track authority  
8 created under section 23(4) of the land bank fast track act, 2003  
9 PA 258, MCL 124.773.

10 (c) ~~(a)~~ "Minimum bid" is the minimum amount established by the  
11 foreclosing governmental unit for which property may be sold **or**  
12 **transferred** under ~~this section. subsections (1) to (3)~~. The minimum  
13 bid ~~shall~~ **must** include all of the ~~following~~:

14 ~~(i)~~ All delinquent taxes, interest, penalties, and fees due on  
15 the property, **and may include any additional expenses incurred by**  
16 **the foreclosing governmental unit in connection with the**  
17 **forfeiture, foreclosure, maintenance, repair, or remediation of the**  
18 **property or the administration of this act for the property,**  
19 **including, but not limited to, foreclosure avoidance, mailing,**  
20 **publication, personal service, legal, personnel, outside**  
21 **contractor, and auction expenses. If a city, village, or township**  
22 ~~purchases the property, the minimum bid shall not include any taxes~~  
23 ~~levied by that city, village, or township and any interest,~~  
24 ~~penalties, or fees due on those taxes.~~

25 ~~(ii)~~ The expenses of administering the sale, including all  
26 preparations for the sale. The foreclosing governmental unit shall  
27 estimate the cost of preparing for and administering the annual  
28 sale for purposes of prorating the cost for each property included  
29 in the sale.



1       ~~(b) "Person" means an individual, partnership, corporation,~~  
2 ~~association, or other legal entity.~~

3       Enacting section 1. Section 78m of the general property tax  
4 act, 1893 PA 206, MCL 211.78m, as amended by this amendatory act,  
5 takes effect January 1, 2021.

6       Enacting section 2. This amendatory act does not take effect  
7 unless Senate Bill No. 1137 of the 100th Legislature is enacted  
8 into law.

