

**SUBSTITUTE FOR  
HOUSE BILL NO. 5761**

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
(MCL 211.1 to 211.155) by adding section 78t.

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

1           **Sec. 78t. (1) Notwithstanding any provision of this act to the**  
2 **contrary, all of the following apply to the collection of any**  
3 **unpaid qualified late charges that are imposed under this act on**  
4 **summer 2020 property taxes returned as delinquent under section**  
5 **78a(6) (a), and that accrue during the period beginning on the date**  
6 **that those summer 2020 property taxes were returned as delinquent**  
7 **under section 78a(6) (a) and ending on February 28, 2021:**

8           **(a) A county treasurer shall not bill or otherwise attempt to**  
9 **collect those unpaid qualified late charges except as provided in**



1 subdivision (b).

2 (b) The county treasurer may instead apply to this state for  
3 this state's payment of those unpaid qualified late charges,  
4 subject to all of the following:

5 (i) The county treasurer must file its application, together  
6 with copies of all supporting affidavits described in section  
7 44e(2) (b), with the department of treasury promptly upon the  
8 expiration of the period described in this subsection that ends on  
9 February 28, 2021.

10 (ii) The application and supporting affidavits must be filed in  
11 a form and manner prescribed by the department of treasury. The  
12 form for the application provided by the department must, to the  
13 greatest extent possible, permit a county treasurer to provide  
14 aggregate information about the unpaid qualified late charges while  
15 also permitting verification of those charges and the eligibility  
16 of underlying claimants by the department and, if appropriate,  
17 payment as provided in subsection (3).

18 (2) A local tax collecting unit shall transmit copies of all  
19 affidavits filed with it under section 44e(2) (b) to the county  
20 treasurer together with its return of delinquent summer 2020  
21 property taxes under section 78a(6) (a).

22 (3) It is the intent of the legislature that sufficient funds  
23 be appropriated from the general fund to the department of treasury  
24 for payment to county treasurers of the unpaid qualified late  
25 charges described in subsection (1) by not later than 45 days after  
26 the expiration of the period described in subsection (1) that ends  
27 on February 28, 2021. A county treasurer receiving payment under  
28 this subsection for unpaid qualified late charges on a parcel of  
29 property shall distribute that payment to the local taxing units



1 that levied summer 2020 property taxes on the property, each local  
2 taxing unit to receive a share in the proportion that its summer  
3 2020 property tax levy on that property bears to the total summer  
4 2020 property taxes levied on that property by all local taxing  
5 units.

6 (4) As used in this section:

7 (a) "Qualified late charge" means the fees and interest  
8 charges that accrue under section 78a(6) (b) on unpaid summer 2020  
9 property taxes during the period beginning on the date that the  
10 property on which those taxes were levied was returned as  
11 delinquent under section 78a(6) (a) and ending on February 28, 2021,  
12 if the owner of that property meets the requirements described in  
13 section 44e(2).

14 (b) "Summer 2020 property taxes" means that term as defined in  
15 section 44e.

16 Enacting section 1. This amendatory act does not take effect  
17 unless House Bill No. 5810 of the 100th Legislature is enacted into  
18 law.

