

Act No. 97
Public Acts of 1992
Approved by the Governor
June 19, 1992
Filed with the Secretary of State
June 19, 1992

**STATE OF MICHIGAN
86TH LEGISLATURE
REGULAR SESSION OF 1992**

Introduced by Rep. Roccea

Reps. Alley, Anthony, Baade, Barns, Bartnik, Bender, Bennane, Bobier, Bodem, Brackenridge, Brown, Bryant, Perry Bullard, Willis Bullard, Byrum, Ciaramitaro, DeBeaussaert, DeLange, Dobb, Dolan, Emerson, Fitzgerald, Gagliardi, Gernaat, Gilmer, Gire, Gnodtke, Goss, Gubow, Harder, Harrison, Hickner, Hood, Horton, Jaye, Johnson, Keith, Leland, London, Martin, Mathieu, McBryde, McNutt, Middaugh, Middleton, Munsell, Murphy, Muxlow, Niederstadt, Olshove, Ostling, Owen, Oxender, Palamara, Pitoniak, Porreca, Profit, Randall, Robertson, Scott, Shugars, Sikkema, Stallworth, Strand, Trim, Walberg, Wallace, Weeks, Yokich and Joe Young, Jr. named co-sponsors

ENROLLED HOUSE BILL No. 4787

AN ACT to amend section 51 of Act No. 206 of the Public Acts of 1893, entitled as amended "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes thereon, and for the collection of taxes levied; making such taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection therewith; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal certain acts and parts of acts in anywise contravening any of the provisions of this act," as amended by Act No. 205 of the Public Acts of 1984, being section 211.51 of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Section 51 of Act No. 206 of the Public Acts of 1893, as amended by Act No. 205 of the Public Acts of 1984, being section 211.51 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 51. (1) If the township treasurer neglects or refuses to file his or her bond with the county treasurer, in the manner and within the time prescribed by law, and the township board fails to appoint a treasurer who shall give the bond and deliver a receipt for the bond to the supervisor by December 10, the supervisor shall deliver the tax roll with the necessary warrant directed to the treasurer of the county, who shall make the collection and return of taxes. The county treasurer, pursuant to the adoption of a resolution by the county board of commissioners, has the same powers and duties to add a property tax administration fee, a late penalty charge, and interest to all taxes collected as conferred upon a township treasurer under section 44. The excess of the amount of property tax administration fees over the expense to the county in collecting the taxes shall be returned to the township, and the remainder of the property tax administration fees and any late penalty charges imposed shall be credited to the county general fund. For the purpose of collecting the taxes, the county treasurer is vested with all the powers conferred upon the township treasurer, and an action may be brought on the county treasurer's bond under the same circumstances as on those of a township treasurer.

(2) A local unit of government that collects a summer property tax shall defer the collection of summer property taxes against the following property for which a deferment is claimed until the following February 15:

(a) Homestead property of a taxpayer who is a totally and permanently disabled person, blind person, paraplegic, quadriplegic, eligible serviceperson, eligible veteran, or eligible widow or widower, as these persons are defined in chapter 9 of the income tax act of 1967, Act No. 281 of the Public Acts of 1967, being sections 206.501 to 206.532 of the Michigan Compiled Laws, or who is 62 years of age or older, including the unremarried surviving spouse of a person who was 62 years of age or older at the time of death, and who for the prior taxable year had a total household income of \$25,000.00 or less.

(b) Property classified or used as agricultural real property if the gross receipts of the agricultural or horticultural operations in the previous year or the average gross receipts of the operations in the previous 3 years are not less than the household income of the owner in the previous year.

(3) A taxpayer may claim a deferment provided by subsection (2) by filing with the treasurer of the property tax collecting unit an intent to defer the summer property taxes that are due and payable in that year without penalty or interest. Taxes deferred under subsection (2) that are not paid by the following February 15 are not subject to penalties or interest for the period of deferment.

(4) The intent statement required by subsection (3) shall be on a form prescribed and provided by the department to the treasurer of the property tax collecting unit.

(5) The treasurer of the property tax collecting unit collecting a summer property tax shall do the following:

(a) Cause a notice of the availability of the deferment to be published in a newspaper of general circulation within the local unit levying the summer property tax or included as an insertion with the tax bill.

(b) Assist persons in completion of the deferment form.

(6) If the local property tax collecting unit for a summer property tax levy also collects a winter property tax levy in the same year, a statement of the amount of taxes deferred pursuant to subsection (2) shall be in the December tax statement mailed by the local property tax collecting unit for each summer property tax payment that was deferred from collection by that local property tax collecting unit. If the local property tax collecting unit of a summer property tax levy does not collect a winter property tax levy in the same year, a statement of the amount of taxes deferred pursuant to subsection (2) from the collection made by that local property tax collecting unit shall be mailed pursuant to section 44 by the local property tax collecting unit of the summer property tax levy at the same time December tax statements are required to be mailed.

(7) Persons eligible for deferment of summer property taxes under subsection (2) may file their intent to defer until September 15 or the time the tax would otherwise become subject to interest or a late penalty charge for late payment, whichever is later.

(8) To the extent permitted by the school code of 1976, Act No. 451 of the Public Acts of 1976, as amended, being sections 380.1 to 380.1852 of the Michigan Compiled Laws, or the charter of a local taxing unit, a local taxing unit may provide for the levy and collection of summer property taxes. The terms and conditions of collection established by, or under an agreement executed pursuant to, the school code of 1976 or the charter of a local taxing unit govern a summer property tax levy.

(9) For purposes of this section, "summer property tax" means a levy of ad valorem property taxes that first becomes a lien before December 1 of any calendar year.

This act is ordered to take immediate effect.

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Clerk of the House of Representatives.

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Secretary of the Senate.

Approved.....

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Governor.