

HOUSE BILL No. 4340

February 20, 1991, Introduced by Rep. Varga and referred to the Committee on Taxation.

A bill to amend section 60 of Act No. 206 of the Public Acts of 1893, entitled as amended
"The general property tax act,"
as amended by Act No. 503 of the Public Acts of 1982, being section 211.60 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 60 of Act No. 206 of the Public Acts of
2 1893, as amended by Act No. 503 of the Public Acts of 1982, being
3 section 211.60 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 60. (1) ~~Those~~ EXCEPT AS OTHERWISE PROVIDED FOR
6 SENIOR CITIZENS IN SUBSECTION (4), THOSE lands ~~which~~ THAT are
7 returned as delinquent for taxes — and upon which taxes remain
8 unpaid — after their return under this act — ~~or to the county~~
9 ~~treasurers of the state, shall be~~ ARE subject to disposition,

1 sale, and redemption for the enforcement and collection of the
2 tax liens ~~—~~ in the method and manner ~~as~~ provided in this
3 act. On the first Tuesday in May in each year, a tax sale shall
4 be held in the counties of this state by the county treasurers of
5 those counties for and ~~in~~ ON behalf of the state.

6 (2) At the tax sale, lands delinquent for taxes assessed in
7 the third year preceding the sale or in a prior year shall be
8 sold for the total of the unpaid taxes of those years.

9 Delinquent tax sales shall include \$10.00 for expenses ~~—~~ as
10 provided in section 59, a county property tax administration fee
11 of 4%, and interest computed at a rate of 1.25% per month, except
12 as provided in section 89, from the date the taxes originally
13 became delinquent pursuant to this act.

14 (3) In the disposition and sale of delinquent tax lands, the
15 people of the state ~~shall~~ have a valid lien upon the lands ~~—~~
16 with rights to enforce the lien as a preferred or first claim
17 upon the lands. The rights ~~and choses~~ to enforce the lien
18 shall be the prima facie rights of the state, and shall not be
19 set aside or annulled except in the manner and for the causes
20 specified in this act.

21 (4) LANDS RETURNED AS DELINQUENT FOR UNPAID TAXES ARE NOT
22 SUBJECT TO DISPOSITION, SALE, AND REDEMPTION UNDER THIS ACT IF
23 THE LANDS ARE THE HOMESTEAD PROPERTY OF A SENIOR CITIZEN WITH A
24 GROSS INCOME OF \$6,000.00 OR LESS. THE PROPERTY SHALL NOT BE
25 SUBJECT TO THE TAX SALE AS LONG AS THE SENIOR CITIZEN RESIDES ON
26 THE PROPERTY. WHEN THE SENIOR CITIZEN NO LONGER RESIDES ON THE
27 PROPERTY, THE LAND IS SUBJECT TO DISPOSITION, SALE, AND

1 REDEMPTION UNDER THIS ACT. AS USED IN THIS SECTION, "SENIOR
2 CITIZEN" MEANS A PERSON WHO IS 65 YEARS OF AGE OR OLDER AND
3 INCLUDES THE UNREMARIED SURVIVING SPOUSE OF A PERSON WHO WAS 65
4 YEARS OF AGE OR OLDER AT THE TIME OF DEATH.