

HOUSE BILL No. 4787

May 6, 1991, Introduced by Rep. Rocca and referred to the Committee on Taxation.

A bill to amend section 51 of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax 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:

1 Section 1. Section 51 of Act No. 206 of the Public Acts of
2 1893, as amended by Act No. 205 of the Public Acts of 1984, being
3 section 211.51 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 51. (1) If the township treasurer neglects or refuses
6 to file his or her bond with the county treasurer, in the manner
7 and within the time prescribed by law, and the township board
8 fails to appoint a treasurer who shall give ~~such~~ THE bond ~~—~~
9 and deliver a receipt for the bond to the supervisor by

1 December 10, the supervisor shall deliver the tax roll with the
 2 necessary warrant directed to the treasurer of the county, who
 3 shall make the collection and return of taxes. The county trea-
 4 surer, pursuant to the adoption of a resolution by the county
 5 board of commissioners, ~~shall have~~ HAS the same powers and
 6 duties to add a property tax administration fee, a late penalty
 7 charge, and interest to all taxes collected as conferred upon a
 8 township treasurer under section 44. The excess of the amount of
 9 property tax administration fees over the expense to the county
 10 in collecting the taxes shall be returned to the township, and
 11 the remainder of the property tax administration fees and any
 12 late penalty charges imposed shall be credited to the county gen-
 13 eral fund. For the purpose of collecting the taxes, the county
 14 treasurer ~~shall be~~ IS vested with all the powers conferred upon
 15 the township treasurer, and an action may be brought on the
 16 county treasurer's bond under the same circumstances as on those
 17 of a township treasurer.

18 (2) A local unit of government that collects a summer prop-
 19 erty tax shall defer the collection of summer property taxes
 20 against the following property for which a deferment is claimed
 21 until the following ~~February~~ MARCH 15:

22 (a) Homestead property of a taxpayer who is a totally and
 23 permanently disabled person, blind person, paraplegic, quadriple-
 24 gic, ~~senior citizen,~~ eligible ~~servicemen~~ SERVICEPERSON, eli-
 25 gible veteran, or eligible widow OR WIDOWER, as these persons are
 26 defined in chapter 9 of THE INCOME TAX ACT OF 1967, Act No. 281
 27 of the Public Acts of 1967, being sections 206.501 to 206.532 of

1 the Michigan Compiled Laws, OR WHO IS 62 YEARS OF AGE OR OLDER,
2 and who for the prior taxable year had a total household income
3 of ~~-\$20,000.00~~ \$25,000.00 or less.

4 (b) Property classified or used as agricultural real prop-
5 erty if the gross receipts of the agricultural or horticultural
6 operations in the previous year or the average gross receipts of
7 the operations in the previous 3 years are not less than the
8 household income of the owner in the previous year.

9 (3) A taxpayer may claim a deferment provided by
10 subsection (2) by filing with the treasurer of the property tax
11 collecting unit an intent to defer the summer property taxes
12 ~~which~~ THAT are due and payable in that year without penalty or
13 interest. Taxes deferred under subsection (2) ~~which~~ THAT are
14 not paid by the following ~~February~~ MARCH 15 ~~shall~~ ARE not
15 ~~be~~ subject to penalties or interest for the period of
16 deferment.

17 (4) The intent statement required by subsection (3) shall be
18 on a form prescribed and provided by the department to the trea-
19 surer of the property tax collecting unit.

20 (5) The treasurer of the property tax collecting unit col-
21 lecting a summer property tax shall DO THE FOLLOWING:

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

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

1 (6) If the local property tax collecting unit for a summer
2 property tax levy also collects a winter property tax levy in the
3 same year, a statement of the amount of taxes deferred pursuant
4 to subsection (2) shall be in the December tax statement mailed
5 by the local property tax collecting unit for each summer prop-
6 erty tax payment that was deferred from collection by that local
7 property tax collecting unit. If the local property tax collect-
8 ing unit of a summer property tax levy does not collect a winter
9 property tax levy in the same year, a statement of the amount of
10 taxes deferred pursuant to subsection (2) from the collection
11 made by that local property tax collecting unit shall be mailed
12 pursuant to section 44 by the local property tax collecting unit
13 of the summer property tax levy at the same time December tax
14 statements are required to be mailed.

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

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

1 of a local taxing unit ~~shall~~ govern a summer property tax
2 levy.

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