

# HOUSE BILL No. 5447

January 22, 1992, Introduced by Rep. Profit 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 THAT ARE  
22 THE HOMESTEAD PROPERTY OF A SENIOR CITIZEN ARE NOT SUBJECT TO  
23 DISPOSITION, SALE, AND REDEMPTION UNDER THIS ACT. THE PROPERTY  
24 IS NOT SUBJECT TO THE TAX SALE AS LONG AS THE SENIOR CITIZEN  
25 RESIDES ON THE PROPERTY. WHEN THE SENIOR CITIZEN NO LONGER  
26 RESIDES ON THE PROPERTY, THE LAND IS SUBJECT TO DISPOSITION,  
27 SALE, AND REDEMPTION UNDER THIS ACT. AS USED IN THIS SECTION,

1 "SENIOR CITIZEN" MEANS A PERSON WHO IS 65 YEARS OF AGE OR OLDER  
2 AND INCLUDES THE UNREMARIED SURVIVING SPOUSE OF A PERSON WHO WAS  
3 65 YEARS OF AGE OR OLDER AT THE TIME OF DEATH.