

Act No. 279  
Public Acts of 1994  
Approved by the Governor  
July 10, 1994  
Filed with the Secretary of State  
July 11, 1994

**STATE OF MICHIGAN  
87TH LEGISLATURE  
REGULAR SESSION OF 1994**

Introduced by Rep Bullard

# **ENROLLED HOUSE BILL No. 5621**

AN ACT to amend section 40 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 80 of the Public Acts of 1994 being section 211 40 of the Michigan Compiled Laws

*The People of the State of Michigan enact*

Section 1 Section 40 of Act No 206 of the Public Acts of 1893 as amended by Act No 80 of the Public Acts of 1994 being section 211 40 of the Michigan Compiled Laws is amended to read as follows

Sec 40 Notwithstanding any provisions in the charter of any city or village to the contrary all taxes become a debt due to the township city village or county from the owner or person otherwise to be assessed on the tax day provided for in sections 2 and 13 and the amounts assessed on any interest in real property shall become a lien on the real property on December 1 for taxes levied before 1995 or on the tax day provided for in section 2 for state county village or township taxes levied after 1994 or upon a day provided for by the charter of a city or village The lien for those amounts and for all interest and charges on those amounts shall continue until paid Each tax statement and receipt for taxes on real estate sent or given by any county township city or village treasurer shall contain a printed stamped or written statement setting forth the date of the commencement and ending of the fiscal year of each taxing unit of government during which general taxes included on the tax statement or receipt will defray the costs of governmental services rendered by that local governmental unit All personal taxes levied or assessed shall also be a first lien prior superior and paramount on all personal property of the persons so assessed from and after December 1 for taxes levied before 1995 or the tax day provided for in section 2 in each year for state county village or township taxes levied after 1994 or upon a day provided for by the charter of a city or village and shall remain until paid The tax liens shall take precedence over all other claims encumbrances and liens upon that personal property whether created by chattel mortgage title retaining contract execution upon any final process of a court attachment replevin judgment or otherwise A transfer of personal property assessed for taxes shall not operate to divest or destroy the lien except where the personal property is actually sold in the regular course of retail trade The personal property taxes hereafter

levied or assessed by any city or village shall be a first lien prior superior and paramount to any other claims liens or encumbrances of any kind upon the personal property assessed as provided in this act any provisions in the charter of cities or villages to the contrary notwithstanding

Section 2 This amendatory act is curative and intended to express the original intent of the legislature concerning the application of Act No 80 of the Public Acts of 1994 to taxes levied before 1995

This act is ordered to take immediate effect

Co Clerk of the House of Representatives

Secretary of the Senate

Approved

Governor