



HOUSE BILL No. 5621

June 7 1994 Introduced by Rep Bullard and referred to the Committee on Taxation

A bill to amend section 40 of Act No 206 of the Public Acts of 1893, entitled as amended

'The general property tax 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

1 Section 1 Section 40 of Act No 206 of the Public Acts of
2 1893 as amended by Act No 80 of the Public Acts of 1994 being
3 section 211 40 of the Michigan Compiled Laws is amended to read
4 as follows

5 Sec 40 Notwithstanding any provisions in the charter of
6 any city or village to the contrary, all taxes become a debt due
7 to the township, city village, or county from the owner or
8 person otherwise to be assessed on the tax day provided for in
9 sections 2 and 13, and the amounts assessed on any interest in

1 real property shall become a lien on the real property ON
2 DECEMBER 1 FOR TAXES LEVIED BEFORE 1995 OR on the tax day pro-
3 vided for in section 2 for state, county, village or township
4 taxes LEVIED AFTER 1994, or upon a day provided for by the
5 charter of a city or village The lien for those amounts, and
6 for all interest and charges on those amounts, shall continue
7 until paid Each tax statement and receipt for taxes on real
8 estate sent or given by any county, township, city, or village
9 treasurer shall contain a printed, stamped, or written statement
10 setting forth the date of the commencement and ending of the
11 fiscal year of each taxing unit of government during which gen-
12 eral taxes included on the tax statement or receipt will defray
13 the costs of governmental services rendered by that local govern-
14 mental unit All personal taxes levied or assessed shall also be
15 a first lien, prior, superior and paramount, on all personal
16 property of the persons so assessed from and after DECEMBER 1 FOR
17 TAXES LEVIED BEFORE 1995 OR the tax day provided for in section 2
18 in each year for state, county village, or township taxes LEVIED
19 AFTER 1994, or upon a day provided for by the charter of a city
20 or village, and shall remain until paid The tax liens shall
21 take precedence over all other claims encumbrances, and liens
22 upon that personal property, whether created by chattel mortgage,
23 title retaining contract, execution, upon any final process of a
24 court, attachment, replevin, judgment, or otherwise A transfer
25 of personal property assessed for taxes shall not operate to
26 divest or destroy the lien, except where the personal property is
27 actually sold in the regular course of retail trade The

1 personal property taxes hereafter levied or assessed by any city
2 or village shall be a first lien, prior superior, and paramount
3 to any other claims, liens, or encumbrances of any kind upon the
4 personal property assessed as provided in this act, any provi-
5 sions in the charter of cities or villages to the contrary
6 notwithstanding