



HOUSE BILL No. 5674

June 22, 1994, Introduced by Rep Jaye and referred to the Committee on Taxation

A bill to amend section 61 of Act No 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

as amended by Act No 539 of the Public Acts of 1982, being section 211 61 of the Michigan Compiled Laws

THE PEOPLE OF THE STATE OF MICHIGAN ENACT

1 Section 1 Section 61 of Act No 206 of the Public Acts of
2 1893, as amended by Act No 539 of the Public Acts of 1982, being
3 section 211 61 of the Michigan Compiled Laws, is amended to read
4 as follows

5 Sec 61 (1) Before the time fixed for the annual tax sale,
6 the state treasurer shall cause to be prepared and filed in the
7 office of the county clerk in each county in which lands are to
8 be sold under this act, a petition addressed to the circuit court
9 for the county, stating by appropriate reference to lists or

1 schedules annexed to the petition a description of those lands in
 2 the county upon which taxes have remained unpaid for more than 1
 3 year after the lands were returned as delinquent ~~—and~~ the
 4 total amount of the taxes, with interest computed on the amount
 5 as provided in this act to May 1 following the filing of the
 6 petition ~~—~~ THE AMOUNT OF ANY UNPAID SPECIAL ASSESSMENTS OR
 7 UNPAID INSTALLMENTS OF SPECIAL ASSESSMENTS ON THE PROPERTY and a
 8 county property tax administration fee of 4% extended separately
 9 against each parcel of land Ten dollars shall be added to the
 10 total amount against each parcel for expenses as provided in sec-
 11 tion 59

12 (2) The petition shall seek a judgment in favor of the state
 13 against the land for the payment of the several amounts speci-
 14 fied, and in default of those amounts that the lands be sold
 15 The petition shall be signed by the state treasurer or his or her
 16 authorized representative and need not be otherwise verified ~~—~~
 17 ~~and~~ THE PETITION shall be considered equivalent to a bill in
 18 chancery to enforce the lien for the taxes, interest, and
 19 charges, averring their validity, that the amounts have not been
 20 paid, and seeking a sale to pay the lien Lands bid off in the
 21 name of the state and thus held, and on which taxes have been
 22 assessed subsequent to the tax for which the lands were sold and
 23 purchased by the state, shall be included in the petition for
 24 those subsequent taxes ~~—which~~ THAT have remained unpaid for more
 25 than 1 year after they were returned as delinquent

26 (3) The petition shall be in a substantial record book, with
 27 the lists of lands and taxes annexed following the petition in

1 the book The record shall be ruled with appropriate columns, 1
2 containing a description of the lands, with other columns as the
3 state treasurer finds necessary The word petition shall include
4 the lists annexed to the petition The record shall be called
5 tax record Parts of descriptions of land upon which taxes are
6 paid before sale, or which are withheld from sale, the amount
7 paid on taxes before sale, the amount of taxes, interest, and
8 charges adjudged against lands, special orders made by the court
9 relating to a parcel of land or any tax, the interest in each
10 parcel of land sold, the name of each purchaser and his or her
11 address, and the number of certificate of sale shall be entered
12 in the record under their appropriate headings, opposite the
13 description of lands affected The county treasurer shall, under
14 the direction of the state treasurer, prepare the lists and
15 schedules required in this section