



HOUSE BILL No. 4940

June 7, 1995, Introduced by Reps. Profit, Perricone and Brackenridge and referred to the Committee on Tax Policy.

A bill to amend section 47 of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

as amended by Act No. 253 of the Public Acts of 1994, being section 211.47 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 47 of Act No. 206 of the Public Acts of
2 1893, as amended by Act No. 253 of the Public Acts of 1994, being
3 section 211.47 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 47. (1) If a person, firm, or corporation ~~neglects or~~
6 ~~refuses to~~ DOES NOT pay a tax on property assessed to that
7 person, firm, or corporation, the ~~township or city~~ treasurer ~~—~~
8 ~~as the case may be, shall,~~ OF THE LOCAL TAX COLLECTING UNIT or,
9 for the state education tax levied under the state education tax

1 act, Act No. 331 of the Public Acts of 1993, being sections
 2 211.901 to 211.906 of the Michigan Compiled Laws, the state trea-
 3 surer ~~may also,~~ SHALL collect the tax by seizing the personal
 4 property of that person, firm, or corporation in this state ~~,~~
 5 in an amount sufficient to pay the tax, ~~the~~ fees, and ~~the~~
 6 charges DUE, for subsequent sale of the property. ~~, and no~~ NO
 7 property is exempt FROM SEIZURE AND SALE UNDER THIS SECTION. The
 8 ~~treasurer may sell the~~ property seized ~~, in an amount suffi-~~
 9 ~~cient to pay the taxes and all charges,~~ MAY BE SOLD at public
 10 auction ~~in the place~~ where seized or in the ~~township or city~~
 11 ~~of which he or she is treasurer~~ LOCAL TAX COLLECTING UNIT or,
 12 for the state ~~treasurer~~ EDUCATION TAX, anywhere in the state.
 13 The treasurer CONDUCTING THE SALE shall give public notice of the
 14 auction at least 5 days before the sale by posting written or
 15 printed notices in 3 public places in the township, village, or
 16 city where the sale is to be made. The sale may be adjourned
 17 from time to time if the treasurer CONDUCTING THE SALE considers
 18 it necessary. If ~~the~~ property is seized and advertised, ~~the~~
 19 A sale may take place at any time within 6 days after the expira-
 20 tion of the warrant of sale. If ~~it is necessary to sell~~ THE
 21 TREASURER OF THE LOCAL TAX COLLECTING UNIT SELLS personal prop-
 22 erty that brings more than the amount of taxes, FEES, and charges
 23 DUE, the balance shall be returned to the person, firm, or corpo-
 24 ration from whose possession the property was taken. ~~However,~~
 25 ~~if~~ IF the state ~~seizes and~~ TREASURER sells PERSONAL property
 26 ~~and the sale~~ THAT brings more than the amount of the state
 27 education tax, FEES, and charges due, the state TREASURER shall

1 distribute the balance on a pro rata basis to any other local
2 taxing units to which delinquent personal property taxes on that
3 PERSONAL property remain unpaid. If the PERSONAL property ~~so~~
4 seized cannot be sold for want of bidders, ~~and~~ in that case
5 only, the treasurer CONDUCTING THE SALE shall return a statement
6 of that fact and the tax shall be returned as unpaid.

7 (2) Notwithstanding or in lieu of subsection (1), the
8 ~~township or city treasurer, in the name of the township, vil-~~
9 ~~lage, or city,~~ OF THE LOCAL TAX COLLECTING UNIT IN THE NAME OF
10 THE LOCAL TAX COLLECTING UNIT or the state treasurer in the name
11 of the state may sue the person, firm, or corporation to whom the
12 tax is assessed and garnishee any debtor or debtors of that
13 person, firm, or corporation. The tax roll ~~shall be~~ IS prima
14 facie evidence of the debt ~~sought~~ to be recovered. IF THE
15 TREASURER OF THE LOCAL TAX COLLECTING UNIT OR THE STATE TREASURER
16 SUES TO COLLECT THE TAX, THE OWNER OF THE PROPERTY ASSESSED IS
17 LIABLE FOR ANY REASONABLE ATTORNEY'S OR COLLECTION FEES INCURRED
18 AND THAT AMOUNT SHALL BE ADDED TO THE TAX ASSESSMENT DUE.

19 (3) If a person, firm, or corporation having possession of
20 the personal property of any other person, firm, or corporation
21 is assessed for that PERSONAL property and is obliged to pay the
22 taxes on ~~the~~ THAT PERSONAL property, the person, firm, or cor-
23 poration paying the taxes may recover THE MONEY PAID WITH APPLI-
24 CABLE INTEREST in a civil action from the person, firm, or corpo-
25 ration for whose benefit the taxes were paid. ~~, the money paid~~
26 ~~with the applicable interest.~~