



SENATE BILL No. 1198

November 7, 1996, Introduced by Senators DUNASKISS,
BULLARD, SHUGARS and EMMONS and referred to the
Committee on Finance.

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

"The general property tax act,"

as amended, being sections 211.1 to 211.157 of the Michigan
Compiled Laws, by adding section 123.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 206 of the Public Acts of 1893, as
2 amended, being sections 211.1 to 211.157 of the Michigan Compiled
3 Laws, is amended by adding section 123 to read as follows:

4 SEC. 123. (1) BEFORE REMOVING PERSONAL PROPERTY UPON WHICH
5 DELINQUENT TAXES REMAIN UNCOLLECTED FROM A LOCAL TAX COLLECTING
6 UNIT OR A COUNTY, A PERSON SHALL NOTIFY THE TREASURER OF THE
7 LOCAL TAX COLLECTING UNIT IF THE LOCAL TAX COLLECTING UNIT HAS
8 POSSESSION OF THE DELINQUENT TAX ROLL OR THE COUNTY TREASURER IF
9 THE COUNTY HAS POSSESSION OF THE DELINQUENT TAX ROLL ON A FORM

1 PROVIDED BY THE TREASURER OF THE LOCAL TAX COLLECTING UNIT OR THE
2 COUNTY TREASURER.

3 (2) IF A PERSON REMOVES PERSONAL PROPERTY UPON WHICH DELIN-
4 QUENT TAXES REMAIN UNCOLLECTED FROM THE LOCAL TAX COLLECTING UNIT
5 OR THE COUNTY WITHOUT FIRST NOTIFYING THE TREASURER OF THE LOCAL
6 TAX COLLECTING UNIT OR THE COUNTY TREASURER AS PROVIDED IN SUB-
7 SECTION (1), A PENALTY OF 10% OF ALL DELINQUENT TAXES, PENALTIES,
8 AND INTEREST THAT ARE UNPAID ON THAT PERSONAL PROPERTY WHEN THAT
9 PERSONAL PROPERTY IS REMOVED FROM THE LOCAL TAX COLLECTING UNIT
10 OR THE COUNTY SHALL BE LEVIED ON THAT PERSONAL PROPERTY.

11 (3) THE PENALTY SET FORTH IN SUBSECTION (2) IS IN ADDITION
12 TO ANY OTHER PENALTY PRESCRIBED BY LAW.