

SUBSTITUTE FOR  
HOUSE BILL NO. 4472

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 47 (MCL 211.47), as amended by 1994 PA 253.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 47. (1) If a person, firm, or corporation ~~neglects or~~  
2 ~~refuses to~~ DOES NOT pay a tax on property assessed to that  
3 person, firm, or corporation, the ~~township or city~~ treasurer ~~,~~  
4 ~~as the case may be, shall,~~ OF THE LOCAL TAX COLLECTING UNIT or,  
5 for the state education tax levied under the state education tax  
6 act, ~~Act No. 331 of the Public Acts of 1993, being sections~~  
7 ~~211.901 to 211.906 of the Michigan Compiled Laws~~ 1993 PA 331,  
8 MCL 211.901 TO 211.906, the state treasurer may ~~also,~~ collect  
9 the tax by seizing the personal property of that person, firm, or  
10 corporation in this state ~~,~~ in an amount sufficient to pay the  
11 tax, ~~the~~ fees, and ~~the~~ charges DUE, for subsequent sale of

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1 the property. ~~, and no~~ NO property is exempt FROM SEIZURE AND  
2 SALE UNDER THIS SECTION. The ~~treasurer may sell the~~ property  
3 seized ~~, in an amount sufficient to pay the taxes and all~~  
4 ~~charges,~~ MAY BE SOLD at public auction ~~in the place~~ where  
5 seized or in the ~~township or city of which he or she is~~  
6 ~~treasurer~~ LOCAL TAX COLLECTING UNIT or, for the state  
7 ~~treasurer~~ EDUCATION TAX, anywhere in ~~the~~ THIS state. The  
8 treasurer CONDUCTING THE SALE shall give public notice of the  
9 auction at least 5 days before the sale by posting written or  
10 printed notices in 3 public places in the township, village, or  
11 city where the sale is to be made. The sale may be adjourned  
12 from time to time if the treasurer CONDUCTING THE SALE considers  
13 it necessary. If ~~the~~ property is seized and advertised, ~~the~~  
14 A sale may take place at any time within 6 days after the expira-  
15 tion of the warrant of sale. If ~~it is necessary to sell~~ THE  
16 TREASURER OF THE LOCAL TAX COLLECTING UNIT SELLS personal prop-  
17 erty that brings more than the amount of taxes, FEES, and charges  
18 DUE, the balance shall be returned to the person, firm, or corpo-  
19 ration from whose possession the property was taken. ~~However,~~  
20 if IF the state ~~seizes and~~ TREASURER sells PERSONAL property  
21 ~~and the sale~~ THAT brings more than the amount of the state edu-  
22 cation tax, FEES, and charges due, the state TREASURER shall dis-  
23 tribute the balance on a pro rata basis to any other local taxing  
24 units to which delinquent personal property taxes on that  
25 PERSONAL property remain unpaid. If the PERSONAL property ~~so~~  
26 seized cannot be sold for want of bidders, ~~and~~ in that case

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1 only, the treasurer CONDUCTING THE SALE shall return a statement  
2 of that fact and the tax shall be returned as unpaid.

3 (2) Notwithstanding or in lieu of subsection (1), the  
4 ~~township or city~~ treasurer ~~, in the name of the township, vil-~~  
5 ~~lage, or city,~~ OF THE LOCAL TAX COLLECTING UNIT IN THE NAME OF  
6 THE LOCAL TAX COLLECTING UNIT or the state treasurer in the name  
7 of the state may sue the person, firm, or corporation to whom the  
8 tax is assessed and garnishee any debtor or debtors of that  
9 person, firm, or corporation OR MAY CONTRACT WITH A COLLECTION  
10 AGENCY LICENSED UNDER ARTICLE 9 OF THE OCCUPATIONAL CODE, 1980 PA  
11 299, MCL 339.901 TO 339.920, TO COLLECT THE TAX ASSESSED. The  
12 tax roll ~~shall be~~ IS prima facie evidence of the debt ~~sought~~  
13 to be recovered. IF THE TREASURER OF THE LOCAL TAX COLLECTING  
14 UNIT OR THE STATE TREASURER PREVAILS IN AN ACTION BROUGHT TO COL-  
15 LECT THE TAX ASSESSED ON PERSONAL PROPERTY OR IF A COLLECTION  
16 AGENCY PREVAILS IN ITS EFFORT TO COLLECT THE TAX ASSESSED ON PER-  
17 SONAL PROPERTY, THE OWNER OF THE PROPERTY ASSESSED IS LIABLE FOR  
18 ANY REASONABLE ATTORNEY'S OR COLLECTION FEES INCURRED AND THAT  
19 AMOUNT SHALL BE ADDED TO THE PERSONAL PROPERTY TAX ASSESSMENT  
20 DUE. ATTORNEY'S OR COLLECTION FEES ADDED TO THE PERSONAL PROP-  
21 ERTY TAX ASSESSMENT DUE SHALL NOT EXCEED 50% OF THE PERSONAL  
22 PROPERTY TAX ASSESSMENT COLLECTED.

23 (3) If a person, firm, or corporation having possession of  
24 the personal property of any other person, firm, or corporation  
25 is assessed for that PERSONAL property and is obliged to pay the  
26 taxes on ~~the~~ THAT PERSONAL property, the person, firm, or  
27 corporation paying the taxes may recover THE MONEY PAID WITH

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1 APPLICABLE INTEREST in a civil action from the person, firm, or  
2 corporation for whose benefit the taxes were paid. ~~, the money~~  
3 ~~paid with the applicable interest.~~