

HOUSE BILL No. 4375

February 25, 1997, Introduced by Reps. Schermesser, Kelly, DeHart, Cherry, Scott, Kaza, Varga, Tesanovich, Bodem, Hale, LaForge, McBryde, Hanley, Willard, Profit, Palamara, Harder and Parks and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 57 (MCL 211.57), as amended by 1993 PA 291.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 57. (1) ~~When~~ IF a county treasurer receives from a
2 township, city, or village treasurer a statement of unpaid taxes,
3 together with a list of the lands on which the ~~same~~ UNPAID
4 TAXES are delinquent, verified according to law, the county trea-
5 surer shall enter the ~~same~~ UNPAID TAXES at length on the books
6 in his or her office provided for that purpose. The treasurer
7 shall make a statement of all descriptions of land returned as
8 delinquent for unpaid taxes, except those rejected by him or her,
9 with the ~~several~~ taxes assessed upon those descriptions
10 respectively. The statement shall be compared by the county
11 clerk with the statement of unpaid taxes filed by the township,

1 city, or village treasurer, and if the county clerk finds it to
2 be a true statement, ~~thereof,~~ he or she shall add to ~~it~~ THE
3 STATEMENT a certificate that the county clerk has, upon careful
4 examination, found ~~it~~ THE STATEMENT correct. The statement, so
5 made, compared, and certified, shall be considered the return of
6 delinquent taxes by the county treasurer to the department of
7 treasury under this act, and shall be completed not later than
8 THE May 1 ~~next after~~ IMMEDIATELY FOLLOWING the return to the
9 county treasurer of the statements of the several township
10 treasurers. The state treasurer, if considered expedient, may
11 extend for a period not to exceed 30 days the time within which
12 the statement shall be completed. The state treasurer shall
13 promulgate rules and regulations governing and shall supervise
14 the preparation of the statement. The statement shall be kept on
15 file in the office of the ~~several~~ county ~~treasurers~~ TREASURER
16 as ~~custodians~~ CUSTODIAN for the state treasurer and shall not
17 be forwarded to the state treasurer. The county treasurers shall
18 perform the duties with respect to the maintenance and correction
19 of the statement as prescribed by the state treasurer. The
20 ~~keeping of the~~ statement takes the place of the records of
21 delinquent taxes in the department of ~~the state~~ treasury before
22 sale of ~~lands~~ PROPERTY FOR delinquent ~~for~~ taxes, as provided
23 in this act.

24 (2) Within 120 days after the county treasurer receives from
25 the township treasurer a statement of unpaid taxes, together with
26 a list of the lands on which the ~~same~~ UNPAID TAXES are
27 delinquent, verified according to law, the county treasurer shall

1 mail to the persons assessed for those unpaid taxes as well as
2 the legal owner of the property, if they are not the same party,
3 a notice that the taxes have been returned to the county trea-
4 surer as unpaid. The notice shall state the amount of taxes
5 unpaid, and penalties, interest, and charges on the taxes, and
6 shall state that a description of the property assessed is on
7 file in the office of the county treasurer.

8 (3) Within 120 days after March 1 of the year following the
9 return of the delinquent taxes to the county treasurer, the
10 county treasurer shall again mail the notice on all parcels for
11 which the tax is still unpaid. This subsection does not apply to
12 parcels identified as certified special residential property
13 under section 55a.

14 (4) Any person who wishes at any time to receive notice of
15 the return of taxes on a parcel of property may pay an annual fee
16 not to exceed \$5.00 by February 1 to the county treasurer
17 ~~together with a~~ AND SPECIFY THE parcel identification number
18 and address of the property. The county treasurer ~~will then~~
19 SHALL notify the person if the property is returned delinquent
20 within that year.

21 (5) The notices required by this section ~~shall be sent by~~
22 ~~first class mail, address correction~~ AND, NOTWITHSTANDING ANY
23 OTHER PROVISION OF THIS ACT, ANY OTHER NOTICE THAT RELATES TO
24 UNPAID OR DELINQUENT TAXES SHALL BE SENT BY CERTIFIED MAIL DELI-
25 VERABLE TO THE ADDRESSEE ONLY, RETURN RECEIPT requested.