

SENATE BILL NO. 776

October 30, 1997, Introduced by Senators V. SMITH, O'BRIEN, VAUGHN and PETERS and referred to the Committee on Local, Urban and State Affairs.

A bill to amend 1893 PA 206, entitled "The general property tax act," by amending section 107 (MCL 211.107), as amended by 1982 PA 539.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 107. (1) The requirements of this act relating to the
2 amount and imposition of interest, penalties, ~~and~~ THE collec-
3 tion or administration fees, ~~shall be~~ THE PROCEDURES FOR COL-
4 LECTION OF TAXES, AND THE ENFORCEMENT OF TAX LIENS ARE applicable
5 to all cities and villages ~~where~~ IF not inconsistent with their
6 respective charters OR AN ORDINANCE ENACTED PURSUANT TO THEIR
7 RESPECTIVE CHARTERS. Notwithstanding any provision of this act
8 to the contrary, a charter of a city or township may authorize
9 the establishment of procedures requiring protests to the board
10 of review to be first addressed to the assessor or other agency

1 of the city or township as a prerequisite for a protest before
2 the board of review ~~so long as~~ IF the assessor or other agency
3 to whom a protest is first addressed does not have the authority
4 to deny the petitioner the right to protest before the board of
5 review.

6 (2) For purposes of this act, reference to supervisor, town-
7 ship treasurer, and board of review includes assessing and col-
8 lecting officers ~~—~~ and boards whose duty it is to review an
9 assessment roll. The word township may include city, ward, vil-
10 lage, or, ~~when~~ IF in relation to property tax collection func-
11 tions, any other local property tax collecting unit.

12 (3) In an incorporated city, the charter of which does not
13 provide for a board of review, the board OF REVIEW shall consist
14 of the supervisors or other officers making the assessment, the
15 city attorney, and additional members to be appointed by the
16 common council, who shall not be aldermen, equaling the number of
17 supervisors or assessing officers. The session of the board of
18 review shall be held at the council room on the same days as des-
19 ignated in this act for the meeting of the township board of
20 review, unless otherwise provided by the charter of the city, and
21 the proceedings SHALL BE conducted in the same manner AS PROVIDED
22 IN THIS ACT. The board OF REVIEW shall elect a chairperson and
23 clerk, who shall certify to the correctness of the several
24 assessment rolls when completed, substantially as the form pre-
25 scribed in sections 29 and 30. The appointed members of the
26 board of review shall take the constitutional oath of office,

1 which shall be filed in the office of the city recorder or
2 clerk.

3 (4) A CITY OR A TAX LIEN ENTITY MAY PURCHASE ANY TAX LIEN
4 FOR DELINQUENT TAXES, CHARGES, ASSESSMENTS, PENALTIES, INTEREST,
5 OR FEES THAT IS SUBJECT TO COLLECTION BY A COUNTY TREASURER IF
6 THE PROPERTY SUBJECT TO A TAX LIEN BEING COLLECTED BY A COUNTY
7 TREASURER IS ALSO SUBJECT TO A TAX LIEN BEING COLLECTED BY THE
8 CITY OR A TAX LIEN ENTITY. A PURCHASE OF A TAX LIEN UNDER THIS
9 SUBSECTION MAY BE MADE BEFORE OR AFTER TAX SALE BY THE COUNTY.
10 UPON PURCHASE, THE CITY OR THE TAX LIEN ENTITY THAT PURCHASED THE
11 TAX LIEN PURSUANT TO THIS SUBSECTION MAY ENFORCE THE TAX LIEN
12 PURCHASED IN ANY MANNER IN WHICH THE CITY OR THE TAX LIEN ENTITY
13 IS AUTHORIZED TO USE TO ENFORCE A TAX LIEN SUBJECT TO COLLECTION
14 BY THE CITY. AFTER PURCHASE, THE PORTION OF THE TAX LIEN PUR-
15 CHASED PURSUANT TO THIS SUBSECTION THAT REPRESENTS DELINQUENT
16 TAXES, CHARGES, AND ASSESSMENTS IS SUBJECT TO INTEREST AND PENAL-
17 TIES AT THE SAME RATE AS THAT IMPOSED BY THE CITY FOR DELINQUENT
18 TAXES, CHARGES, AND ASSESSMENTS SUBJECT TO COLLECTION BY THE
19 CITY. AS USED IN THIS SUBSECTION, "TAX LIEN ENTITY" MEANS THAT
20 TERM AS DEFINED IN THE MICHIGAN TAX LIEN SALE AND COLLATERALIZED
21 SECURITIES ACT.