

SENATE BILL NO. 791

November 12, 1997, Introduced by Senators BULLARD,
HOFFMAN and CISKY and referred to the Committee on
Finance.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending sections 57, 57a, and 58 (MCL 211.57, 211.57a, and
211.58), section 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~~ THE treasurer OF A LOCAL TAX COLLECT-
3 ING UNIT a ~~statement of unpaid taxes, together with a list of~~
4 ~~the lands on which the same are~~ delinquent TAX ROLL, verified
5 according to law, the county treasurer shall enter the ~~same~~
6 DELINQUENT TAX ROLL at length on the books in his or her office
7 provided for that purpose. The COUNTY treasurer shall make a
8 ~~statement~~ DELINQUENT TAX ROLL of all descriptions of ~~land~~
9 PROPERTY returned as delinquent for unpaid taxes, except those
10 rejected by him or her, with the ~~several~~ taxes assessed upon

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

1 (2) Within 120 days after the county treasurer receives from
2 the ~~township~~ treasurer OF A LOCAL TAX COLLECTING UNIT a
3 ~~statement of unpaid taxes, together with a list of the lands on~~
4 ~~which the same are~~ delinquent ~~—~~ TAX ROLL verified according to
5 law, the county treasurer shall mail to the persons TO WHOM THOSE
6 UNPAID TAXES ARE assessed ~~for those unpaid taxes~~ as well as TO
7 the legal owner of the property, if they are not the same,
8 ~~party,~~ a notice that the taxes have been returned to the county
9 treasurer as unpaid. The notice shall state the amount of taxes
10 unpaid, and penalties, interest, and charges on the taxes, and
11 shall state that a description of the property assessed is on
12 file in the office of the county treasurer.

13 (3) Within ~~120~~ 180 days after ~~March 1 of the year follow-~~
14 ~~ing the return of the delinquent taxes to~~ the county treasurer
15 MAILS THE NOTICE UNDER SUBSECTION (2), the county treasurer shall
16 again mail the notice on all parcels OF PROPERTY for which the
17 tax is still unpaid. This subsection does not apply to parcels
18 identified as certified special residential property under sec-
19 tion 55a.

20 ~~(4) Any person who wishes at any time to receive notice of~~
21 ~~the return of taxes on a parcel of property may pay an annual fee~~
22 ~~not to exceed \$5.00 by February 1 to the county treasurer~~
23 ~~together with a parcel identification number and address of the~~
24 ~~property. The county treasurer will then notify the person if~~
25 ~~the property is returned delinquent within that year.~~

26 (4) ~~(5)~~ The notices required by this section shall be sent
27 by first-class mail, address correction requested.

1 Sec. 57a. (1) ~~It shall be the duty of the auditor general~~
2 ~~to~~ THE STATE TREASURER SHALL prescribe uniform practices, forms,
3 and methods ~~which~~ THAT shall be used by the ~~several~~ county
4 treasurers of this state in carrying out ~~the provisions of~~ this
5 act. All proceedings under ~~the authority of the provisions of~~
6 this act shall be conducted ~~in conformity with~~ UNDER the uni-
7 form practices prescribed ~~therefor~~ by the ~~auditor general~~. On
8 ~~the neglect or failure on the part of any~~ STATE TREASURER. IF A
9 county treasurer NEGLECTS OR FAILS to abide by the uniform prac-
10 tices ~~and~~ PRESCRIBED OR TO use the uniform forms prescribed,
11 ~~the auditor general~~ STATE TREASURER may give notice in writing
12 to the county clerk and to the COUNTY board of ~~county~~
13 ~~supervisors,~~ COMMISSIONERS or ~~in lieu of such board~~ the COUNTY
14 board of ~~county~~ auditors in ~~counties having such~~ A COUNTY
15 THAT HAS A board OF AUDITORS, ~~which notice shall state~~ STATING
16 the facts constituting the alleged neglect or failure. If ~~such~~
17 THE alleged neglect or failure is not corrected within 10 days
18 after ~~the giving of such~~ notice IS GIVEN, the ~~auditor general~~
19 ~~shall have complete power and authority, by himself or his deputy~~
20 ~~or authorized agents, to~~ STATE TREASURER OR HIS OR HER AUTHO-
21 RIZED AGENT MAY enter the office of ~~said~~ THAT county treasurer
22 and complete the work in ~~said~~ THAT office in conformity with
23 ~~such~~ THE uniform practices ~~, the~~ PRESCRIBED. THE expenses
24 ~~thereof to~~ INCURRED SHALL be charged ~~back~~ to the county ~~,~~
25 ~~which expense~~ AND shall be paid from the general fund of the
26 county.

1 (2) ~~It shall be the duty of the auditor general within~~
2 WITHIN 30 days after the final adjournment of the legislature in
3 every year, ~~to~~ THE STATE TREASURER SHALL furnish ~~the~~ ALL
4 county treasurers IN THIS STATE with instructions ~~relative to~~
5 REGARDING ANY changes made in the tax laws of ~~the~~ THIS state
6 with respect to the duties of ~~the township treasurers and~~ A
7 TREASURER FOR A LOCAL TAX COLLECTING UNIT OR county ~~treasurers~~
8 TREASURER in connection with the collection of taxes. ~~It shall~~
9 ~~be the duty of the several county treasurers within~~ WITHIN 7
10 days after the receipt of ~~such~~ THOSE instructions, ~~to~~ A
11 COUNTY TREASURER SHALL forward a copy ~~thereof~~ OF THE
12 INSTRUCTIONS to ~~each township~~ THE treasurer FOR EACH LOCAL TAX
13 COLLECTING UNIT in his OR HER respective county. ~~Such~~ THE
14 instructions shall contain all changes made since the ~~filing of~~
15 ~~the~~ previous instructions WERE PROVIDED. ~~In case of the fur-~~
16 ~~nishing of the first instructions to county treasurers under the~~
17 ~~provisions of this section, all changes of tax collection proce-~~
18 ~~dure as well as instructions with respect to tax collection pro-~~
19 ~~cedures shall be furnished.~~

20 Sec. 58. (1) After ~~the return of lands~~ PROPERTY IS
21 RETURNED for unpaid taxes, ~~the~~ A county treasurer ~~is autho-~~
22 ~~rized to~~ MAY receive ~~, under like provisions as in section 53~~
23 ~~of this act, the amounts of~~ ANY OF the ~~several~~ taxes ~~or any~~
24 ~~of them~~ due, ~~and the board of supervisors in each county may~~
25 ~~authorize notice to be given to all delinquent taxpayers so far~~
26 ~~as known: Provided, That neither taxes nor special assessments~~
27 ~~which are~~ AS PROVIDED IN SECTION 53.

1 (2) A TAX OR SPECIAL ASSESSMENT THAT IS delinquent ~~may~~
 2 SHALL NOT be paid under protest to the county treasurer.

3 (3) The county treasurer shall issue duplicate receipts for
 4 all ~~such~~ taxes received. ~~by him, which shall be accounted for~~
 5 ~~by the county clerk, or by the board of auditors in counties~~
 6 ~~having such boards, 1 of such~~ ONE OF THE duplicate receipts
 7 shall be delivered to the person paying the taxes, and 1 SHALL BE
 8 filed in the office of the county treasurer, which receipt shall
 9 be available to the county clerk or COUNTY board of ~~county~~
 10 auditors in ~~counties having such boards~~ A COUNTY WITH A BOARD
 11 OF AUDITORS for abstracting and accounting purposes. All
 12 receipts issued under ~~the provisions of~~ this ~~section~~
 13 SUBSECTION shall be consecutively numbered. ~~by the printer and~~
 14 ~~by such printer delivered to the county clerk who shall account~~
 15 ~~for same. At the time the printer delivers the same to the~~
 16 ~~county clerk, said printer shall notify the auditor general of~~
 17 ~~such delivery, specifying the quantity and numbers of such~~
 18 ~~receipts: Provided, That except when~~

19 (4) IF the final installment of ~~the~~ A DELINQUENT tax is
 20 paid, the county treasurer shall not issue a receipt for a pay-
 21 ment of less than \$1.00 and any tax or installment ~~then sought~~
 22 to be paid in an amount less than \$1.00 shall not be discharged
 23 or considered paid unless ~~the sum of~~ \$1.00 is paid, and the
 24 difference between the amount of the tax ~~paid~~ DUE and ~~said~~
 25 ~~\$1.00 shall be~~ THE \$1.00 PAID IS deemed to be a part payment of
 26 the cost of issuing ~~such~~ receipts and shall be credited to the
 27 general fund of the county. ~~: Provided further, That in the~~

1 ~~case of payments by the same taxpayer as~~ IF A TAXPAYER IS PAYING
 2 TAXES ON MORE THAN 1 PARCEL OF PROPERTY, AS many descriptions
 3 shall be included in 1 receipt as will be sufficient to make a
 4 payment of \$1.00 ~~—,~~ OR as near TO \$1.00 as POSSIBLE. ~~may be:~~
 5 ~~Provided further, That when payment of the taxes on any parcel or~~
 6 ~~description of land or on any undivided share thereof is made to~~
 7 ~~any county treasurer, said treasurer shall place or cause to be~~
 8 ~~placed upon the face of the receipt or redemption certificate,~~
 9 ~~the following certificate: "I hereby certify that application~~
 10 ~~was made to pay all taxes and special assessments due and payable~~
 11 ~~at this office on the description shown in this receipt except~~
 12 ~~for the years and items as follows:~~

13 ~~(Signed) Treas."~~

14 ~~Every such receipt shall be deemed to include the foregoing~~
 15 ~~certificate, and unless otherwise noted thereon, shall be con-~~
 16 ~~strued as an application to pay all taxes and special assessments~~
 17 ~~assessed against the property described therein and then due and~~
 18 ~~payable at the office of the treasurer issuing such receipt.~~
 19 ~~Future installments of special assessments and future install-~~
 20 ~~ments of taxes payable under the provisions of Act No. 126 of~~
 21 ~~the Public Acts of 1933, as amended, shall not be considered as~~
 22 ~~being then due and payable.—~~

23 Enacting section 1. This amendatory act does not take
 24 effect unless all of the following bills of the 89th Legislature
 25 are enacted into law:

26 (a) House Bill No. 5354.

27

1 (b)

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