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Senate Fiscal Agency  
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**SFA****BILL ANALYSIS**

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Senate Bill 507 (Substitute S-1 as reported)  
Sponsor: Senator Bill Schuette  
Committee: Economic Development, International Trade and Regulatory Affairs

**CONTENT**

The bill would create the "Tax Reverted Property Emergency Disposal Act" to allow a local unit of government (a city, village, or township) to obtain clear title to tax reverted property whose title had vested in the local unit before January 1, 2000, and dispose of that property if a declaration of emergency backlog were made as provided in the bill. The bill also would require notice for all persons with a recorded interest in the tax reverted property; allow a local unit to bring a quiet title action; and allow objections to a quiet title action. If a judgment vesting absolute title were entered, the bill would allow the local unit in which the property was located or a person claiming an interest in the property to appeal the circuit court's judgment to the Court of Appeals.

("Tax reverted property" would mean property whose title had vested in a local unit of government pursuant to the General Property Tax Act as a result of the nonpayment of delinquent taxes and nonredemption within the statutory period.)

The bill is tie-barred to Senate Bill 487, which provides that for taxes levied after December 31, 1998, tax delinquent property would be subject to forfeiture, foreclosure, and sale as provided under that bill.

Legislative Analyst: N. Nagata

**FISCAL IMPACT**

Data are not available to determine the fiscal impact.

Date Completed: 5-10-99

Fiscal Analyst: R. Ross