

**REPRINT
SUBSTITUTE FOR
HOUSE BILL NO. 4489**

(As passed the House, June 1, 1999)

A bill to amend 1893 PA 206, entitled "The general property tax act," by amending the title and sections 57, 59, 60, 61, 73c, 74, 87c, 107, 108, 131, 131c, and 131e (MCL 211.57, 211.59, 211.60, 211.61, 211.73c, 211.74, 211.87c, 211.107, 211.108, 211.131, 211.131c, and 211.131e), the title and section 59 as amended by 1983 PA 254, sections 57, 60, 61, 73c, 74, 108, 131, and 131c as amended by 1993 PA 291, section 87c as amended by 1988 PA 450, section 107 as amended by 1998 PA 378, and section 131e as amended by 1996 PA 476, and by adding sections 60a, 67c, 78, 78a, 78b, 78c, 78d, 78e, 78f, 78g, 78h, 78i, 78j, 78k, 78l, 78m, 78n, 78o, and 78p; and to repeal acts and parts of acts.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

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TITLE

2 An act to provide for the assessment of rights and inter-
3 ests, including leasehold interests, in property and the levy and
4 collection of taxes ~~thereon~~ ON PROPERTY, and for the collection
5 of taxes levied; making ~~such~~ THOSE taxes a lien on the property
6 taxed, establishing and continuing the lien, providing for the
7 sale OR FORFEITURE and conveyance of property delinquent for
8 taxes, and for the inspection and disposition of lands bid off to
9 the state and not redeemed or purchased; to provide for the
10 establishment of a delinquent tax revolving fund and the borrow-
11 ing of money by counties and the issuance of notes; to define and
12 limit the jurisdiction of the courts in proceedings in connection
13 ~~therewith~~ WITH PROPERTY DELINQUENT FOR TAXES; to limit the time
14 within which actions may be brought; to prescribe certain limita-
15 tions with respect to rates of taxation; to prescribe certain
16 powers and duties of certain officers, departments, agencies, and
17 political subdivisions of this state; to provide for certain
18 reimbursements of certain expenses incurred by units of local
19 government; to provide penalties for the violation of this act;
20 and to repeal ~~certain~~ acts and parts of acts. ~~in anywise~~
21 ~~contravening any of the provisions of this act.~~

22 Sec. 57. (1) ~~When~~ IF a county treasurer receives from a
23 township, city, or village treasurer a statement of unpaid taxes,
24 together with a list of the ~~lands~~ PROPERTY on which the ~~same~~
25 UNPAID TAXES are delinquent, verified according to law, the
26 county treasurer shall enter the ~~same~~ UNPAID TAXES at length on
27 the books in his or her office provided for that purpose. The

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

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1 ~~state~~ treasury before sale of ~~lands~~ PROPERTY FOR delinquent
2 ~~for~~ taxes, as provided in this act.

3 (2) ~~Within~~ FOR TAXES LEVIED BEFORE JANUARY 1, 1999, WITHIN
4 120 days after the county treasurer receives from the township,
5 ~~treasurer~~ CITY, OR VILLAGE TREASURERS a statement of unpaid
6 taxes, together with a list of the ~~lands~~ PROPERTY on which the
7 ~~same~~ UNPAID TAXES are delinquent, verified according to law,
8 the county treasurer shall mail to the persons ~~assessed for~~ TO
9 WHOM those unpaid taxes WERE LEVIED as well as the legal owner of
10 the property, if they are not the same party, a notice that the
11 taxes have been returned to the county treasurer as unpaid. The
12 notice shall state the amount of taxes unpaid, and penalties,
13 interest, and charges on the taxes, and shall state that a
14 description of the property assessed is on file in the office of
15 the county treasurer.

16 (3) ~~Within~~ FOR TAXES LEVIED BEFORE JANUARY 1, 1999, WITHIN
17 120 days after March 1 of the year following the return of the
18 delinquent taxes to the county treasurer, the county treasurer
19 shall again mail the notice on all parcels for which the tax is
20 still unpaid. ~~This subsection does not apply to parcels identi-~~
21 ~~fied as certified special residential property under section~~
22 ~~55a.~~

23 (4) Any person who wishes at any time to receive notice of
24 the return of taxes on a parcel of property may pay an annual fee
25 not to exceed \$5.00 by February 1 to the county treasurer
26 ~~together with a~~ AND SPECIFY THE parcel identification number
27 and address of the property. The county treasurer ~~will then~~

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1 SHALL notify the person if the property is returned delinquent
2 within that year.

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

5 Sec. 59. (1) A person may pay the taxes, any 1 of the
6 ~~several~~ taxes, a portion of the taxes ~~that is~~ specified by
7 resolution of the county board of commissioners, or if a specifi-
8 cation is not made by a resolution of the county board of
9 commissioners, a portion of the taxes ~~that is~~ approved by the
10 county treasurer ~~,~~ on a parcel or description of ~~land~~
11 PROPERTY returned as delinquent, or on an undivided share of a
12 parcel or description of ~~land~~ PROPERTY returned as delinquent.
13 ~~, with interest~~ FOR TAXES LEVIED BEFORE JANUARY 1, 1999, THE
14 AMOUNT PAID UNDER THIS SUBSECTION SHALL INCLUDE INTEREST computed
15 from THE March 1 ~~next~~ after the taxes were assessed at the rate
16 of 1% per month or fraction of a month, except as provided in
17 section 89, ~~with~~ AND 4% of the delinquent taxes as a county
18 property tax administration fee ~~which~~ THAT shall be a minimum
19 of \$1.00 per payment of delinquent taxes, except as provided in
20 section 89. ~~,~~ PAYMENT UNDER THIS SUBSECTION SHALL BE MADE to
21 the county treasurer of the county in which the ~~lands are~~
22 PROPERTY IS situated, at any time before ~~they are~~ THE PROPERTY
23 IS sold. The county ~~and township treasurers~~ TREASURER AND THE
24 TREASURER FOR THE LOCAL TAX COLLECTING UNIT shall allocate and
25 distribute the taxes and interest paid proportionately among the
26 county or ~~township~~ LOCAL TAX COLLECTING UNIT funds and the
27 property tax administration fee returned as delinquent ~~pursuant~~

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1 ~~to~~ UNDER section 44(6) to the treasurer of the local TAX
2 COLLECTING unit who transmitted the ~~statement of~~ taxes returned
3 as delinquent. ~~On~~ FOR TAXES LEVIED BEFORE JANUARY 1, 1999, ON
4 all descriptions of ~~land on which the~~ PROPERTY WITH UNPAID
5 taxes ~~remain unpaid~~ on THE October 1 ~~next preceding~~ BEFORE
6 the time prescribed for the sale of A TAX LIEN ON the ~~land~~
7 PROPERTY, ~~there shall be charged~~ an additional \$10.00 SHALL BE
8 CHARGED for expenses, which shall ~~thereafter~~ be a lien on the
9 ~~land~~ PROPERTY. ~~When~~ IF collected, \$5.00 of this expense
10 charge shall be credited to a restricted revenue fund of ~~the~~
11 THIS state, to be known as the delinquent property tax adminis-
12 tration fund, to reimburse ~~the~~ THIS state for the cost of pub-
13 lishing the lists of ~~lands~~ PROPERTY and other ~~expense~~
14 EXPENSES, and \$5.00 shall belong to the general fund of the
15 county to reimburse the county for the expense incurred in pre-
16 paring the list of delinquent ~~lands~~ PROPERTY for sale or
17 forfeiture.

18 (2) ~~The county~~ FOR TAXES LEVIED BEFORE JANUARY 1, 1999,
19 THE property tax administration fee paid to the county treasurer
20 shall ~~belong~~ BE CREDITED to the general fund of the county and
21 ~~that~~ THE PROPERTY TAX ADMINISTRATION FEE paid to the state
22 treasurer shall be credited to the delinquent property tax admin-
23 istration fund. Amounts credited to the general fund of the
24 county shall be used only for the purposes ~~for which they may be~~
25 ~~collected as~~ specified ~~by~~ IN subsection (6).

26 (3) ~~A~~ FOR TAXES LEVIED BEFORE JANUARY 1, 1999, AND AFTER
27 DECEMBER 31, 1998, A county board of commissioners, by

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1 resolution, may provide ~~that~~ ALL OF THE FOLLOWING for taxes
2 paid BEFORE MAY 1 in the first year of delinquency ~~before May 1~~
3 for the homestead property ~~for which~~ OF a senior citizen, para-
4 plegic, HEMIPLEGIC, quadriplegic, eligible serviceman, eligible
5 veteran, eligible widow, totally and permanently disabled person,
6 or blind person, as those persons are defined in chapter 9 of
7 ~~Act No. 281 of the Public Acts of 1967, as amended, being sec-~~
8 ~~tions 206.501 to 206.532 of the Michigan Compiled Laws~~ THE
9 INCOME TAX ACT OF 1967, 1967 PA 281, MCL 206.501 TO 206.532,
10 ~~makes~~ IF a claim ~~,~~ IS MADE before February 15 ~~,~~ for the
11 credit provided by chapter 9 of ~~Act No. 281 of the Public Acts~~
12 ~~of 1967, as amended~~ THE INCOME TAX ACT OF 1967, 1967 PA 281,
13 MCL 206.501 TO 206.532, if that claimant presents a copy of the
14 form filed for that credit to the county treasurer, AND IF THAT
15 CLAIMANT has not received the credit before March 1:

16 (a) Any interest, fee, or penalty in excess of the interest,
17 fee, or penalty that would have been added if the tax had been
18 paid before February 15 ~~shall be~~ IS waived.

19 (b) Interest paid ~~pursuant to~~ UNDER subsection (1) or sec-
20 tion 89(1)(a) ~~shall be~~ IS waived unless the interest is pledged
21 to the repayment of delinquent tax revolving fund notes or pay-
22 able to the county delinquent tax revolving fund, in which case
23 the interest shall be refunded from the general fund of the
24 county.

25 (c) The county property tax administration fee ~~shall be~~ IS
26 waived.

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1 (4) The ~~local~~ treasurer OF THE LOCAL TAX COLLECTING UNIT
2 shall indicate on the delinquent tax roll if a 1% property tax
3 administration fee was added to taxes collected before
4 February 15.

5 (5) The fees authorized and collected ~~pursuant to~~ UNDER
6 this section and credited to the delinquent property tax adminis-
7 tration fund shall be used by the department of treasury to pay
8 expenses incurred in the administration of this act.

9 (6) The county property tax administration fee shall be used
10 by the county to offset the costs incurred in and ancillary to
11 collecting delinquent property taxes ~~—~~ and for purposes autho-
12 rized by sections 87b and 87d.

13 Sec. 60. (1) ~~Those lands that are~~ FOR TAXES LEVIED BEFORE
14 JANUARY 1, 1999, PROPERTY returned ~~as delinquent~~ for DELINQUENT
15 taxes, and upon which taxes remain unpaid after ~~their return~~
16 THE PROPERTY IS RETURNED AS DELINQUENT under this act ~~or to the~~
17 ~~county treasurers of the state, are~~ IS subject to disposition,
18 sale, and redemption for the enforcement and collection of the
19 tax liens, in the method and manner as provided in this ~~act~~
20 SECTION AND SECTIONS 60A TO 77.

21 (2) ~~On~~ EXCEPT AS OTHERWISE PROVIDED IN THIS SUBSECTION, ON
22 the first Tuesday in May in each year, a tax sale FOR TAXES
23 LEVIED BEFORE JANUARY 1, 1999 shall be held in the counties of
24 this state by the county treasurers of those counties for and in
25 behalf of ~~the~~ THIS state. At the tax sale, ~~lands, other than~~
26 ~~certified special residential property,~~ PROPERTY delinquent for
27 taxes assessed in the third year preceding the sale or in a prior

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1 year ~~or land identified as certified special residential~~
2 ~~property under section 55a delinquent for taxes assessed in the~~
3 ~~second year preceding the sale~~ shall be sold for the total of
4 the unpaid taxes of those years. NOT SOONER THAN APRIL 30, 2000
5 AND APRIL 30, 2001, THE COUNTY TREASURER MAY CANCEL THE TAX SALE
6 SCHEDULED TO TAKE PLACE ON THE FIRST TUESDAY IN MAY 2000 AND THE
7 FIRST TUESDAY IN MAY 2001, RESPECTIVELY, IF THERE ARE NO OUT-
8 STANDING BONDS OR NOTES ISSUED BY A COUNTY PURSUANT TO
9 SECTIONS 87B TO 87E WITH RESPECT TO THE DELINQUENT TAXES FOR
10 WHICH THE SALE IS BEING CONDUCTED.

11 (3) Delinquent tax sales shall include \$10.00 for expenses,
12 as provided in section 59, a county property tax administration
13 fee of 4%, and interest computed at a rate of 1.25% per month,
14 except as provided in section 89, from the date the taxes origi-
15 nally became delinquent ~~pursuant to~~ UNDER this act.

16 (4) In the ~~disposition and~~ sale of LIENS ON PROPERTY FOR
17 delinquent ~~tax lands~~ TAXES, the people of ~~the~~ THIS state have
18 a valid lien ~~upon~~ ON the ~~lands~~ PROPERTY, with rights to
19 enforce the lien as a preferred or first claim ~~upon the lands~~
20 ON THE PROPERTY. The rights and choses to enforce the lien are
21 the prima facie rights of ~~the~~ THIS state, and shall not be set
22 aside or annulled except in the manner and for the causes speci-
23 fied in this act.

24 SEC. 60A. (1) IF A COUNTY TREASURER CANCELS THE TAX SALE
25 UNDER SECTION 60 ON APRIL 30, 2000 AS PROVIDED IN SECTION 60(2),
26 ON MAY 1, 2000, TAXES LEVIED AFTER DECEMBER 31, 1996 AND BEFORE
27 JANUARY 1, 1998 ON PROPERTY IN THAT COUNTY THAT ARE DELINQUENT

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1 UNDER THIS ACT ARE RETURNED TO THE COUNTY TREASURER FOR
2 FORFEITURE, FORECLOSURE, AND SALE AS PROVIDED IN SECTIONS 78B TO
3 79A. A COUNTY PROPERTY TAX ADMINISTRATION FEE OF 4% AND INTEREST
4 COMPUTED AT A NONCOMPOUNDED RATE OF 1% PER MONTH OR FRACTION OF A
5 MONTH ON THE TAXES THAT WERE ORIGINALLY RETURNED AS DELINQUENT,
6 COMPUTED FROM THE MARCH 1 THAT THE TAXES ORIGINALLY BECAME DELIN-
7 QUENT, SHALL BE ADDED TO THE DELINQUENT TAXES UNDER THIS
8 SUBSECTION. A COUNTY PROPERTY TAX ADMINISTRATION FEE PROVIDED
9 FOR UNDER THIS SUBSECTION SHALL NOT BE LESS THAN \$1.00.

10 (2) IF A COUNTY TREASURER CANCELS THE TAX SALE UNDER
11 SECTION 60 ON APRIL 30, 2001 AS PROVIDED IN SECTION 60(2), ON
12 MAY 1, 2001, TAXES LEVIED AFTER DECEMBER 31, 1997 AND BEFORE
13 JANUARY 1, 1999 ON PROPERTY IN THAT COUNTY THAT ARE DELINQUENT
14 UNDER THIS ACT ARE RETURNED TO THE COUNTY TREASURER FOR FORFEI-
15 TURE, FORECLOSURE, AND SALE AS PROVIDED IN SECTIONS 78B TO 79A.
16 A COUNTY PROPERTY TAX ADMINISTRATION FEE OF 4% AND INTEREST COM-
17 PUTED AT A NONCOMPOUNDED RATE OF 1% PER MONTH OR FRACTION OF A
18 MONTH ON THE TAXES THAT WERE ORIGINALLY RETURNED AS DELINQUENT,
19 COMPUTED FROM THE MARCH 1 THAT THE TAXES ORIGINALLY BECAME DELIN-
20 QUENT, SHALL BE ADDED TO THE DELINQUENT TAXES UNDER THIS
21 SUBSECTION. A COUNTY PROPERTY TAX ADMINISTRATION FEE PROVIDED
22 FOR UNDER THIS SUBSECTION SHALL NOT BE LESS THAN \$1.00.

23 (3) FOR TAXES LEVIED AFTER DECEMBER 31, 1998, PROPERTY
24 RETURNED FOR DELINQUENT TAXES IS SUBJECT TO FORFEITURE, FORECLO-
25 SURE, AND SALE AS PROVIDED IN SECTIONS 78 TO 79A.

26 (4) THE PEOPLE OF THIS STATE HAVE A VALID LIEN ON PROPERTY
27 RETURNED FOR DELINQUENT TAXES, WITH RIGHTS TO ENFORCE THE LIEN AS

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1 A PREFERRED OR FIRST CLAIM ON THE PROPERTY. THE RIGHT TO ENFORCE
2 THE LIEN IS THE PRIMA FACIE RIGHT OF THIS STATE AND SHALL NOT BE
3 SET ASIDE OR ANNULLED EXCEPT IN THE MANNER AND FOR THE CAUSES
4 SPECIFIED IN THIS ACT.

5 Sec. 61. (1) Before the ~~time fixed for the~~ annual tax
6 sale, the state treasurer shall cause to be prepared and filed in
7 the office of the county clerk in each county in which ~~lands~~
8 ~~are~~ PROPERTY IS to be sold under this act a petition addressed
9 to the circuit court for the county stating by appropriate refer-
10 ence to lists or schedules annexed to the petition a description
11 of ~~those lands~~ THE PROPERTY in the county upon which taxes have
12 remained unpaid for more than 1 year after the ~~lands were~~
13 PROPERTY WAS returned as delinquent, ~~or, for land identified as~~
14 ~~certified special residential property under section 55a, 90 days~~
15 ~~after the lands were returned as delinquent,~~ the total amount of
16 the taxes, with interest computed on the amount as provided in
17 this act to May 1 ~~following the filing of~~ AFTER the petition IS
18 FILED, and a county property tax administration fee of 4%
19 extended separately against each parcel of ~~land~~ PROPERTY. Ten
20 dollars shall be added to the total amount against each parcel
21 for expenses as provided in section 59.

22 (2) The petition shall seek a judgment in favor of ~~the~~
23 THIS state against the ~~land~~ PROPERTY for the payment of the
24 ~~several~~ amounts specified, and in default of those amounts,
25 that the lands be sold.

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1 (3) The petition shall be signed by the state treasurer or
2 his or her authorized representative and need not be otherwise
3 verified.

4 (4) The petition is considered equivalent to a bill ~~in~~
5 ~~chancery~~ to enforce the lien for the taxes, interest, and
6 charges, averring their validity and that the amounts have not
7 been paid, and seeking a sale to pay the lien. ~~Lands~~

8 (5) EXCEPT AS OTHERWISE PROVIDED IN SECTION 60A, PROPERTY
9 bid off in the name of ~~the~~ THIS state and ~~thus~~ held BY THIS
10 STATE, and on which taxes have been ~~assessed~~ LEVIED subsequent
11 to the tax for which the ~~lands were sold and purchased by the~~
12 PROPERTY WAS BID OFF TO THIS state, shall be included in the
13 petition for those subsequent taxes that have remained unpaid for
14 more than 1 year after they were returned as delinquent.

15 (6) The petition shall be in a substantial record book, with
16 the lists of ~~lands~~ PROPERTY and taxes annexed following the
17 petition in the book. ~~The record shall be ruled with appropri-~~
18 ~~ate columns, including 1 containing a description of the lands~~
19 ~~and other columns as the state treasurer considers necessary.~~
20 The word petition includes the lists annexed to the petition.
21 The record shall be called tax record.

22 (7) THE TAX RECORD SHALL INCLUDE ALL OF THE FOLLOWING:

23 (A) THE AMOUNT OF THE UNPAID TAXES.

24 (B) ANY PENALTIES, INTEREST, OR CHARGES DUE ON THE DELIN-
25 QUENT TAXES.

26 (C) A DESCRIPTION OF THE PROPERTY.

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1 (D) Parts of descriptions of ~~land~~ PROPERTY upon which
2 taxes are paid before sale ~~,~~ or ~~which~~ THAT are withheld from
3 sale. ~~,~~ ~~the~~

4 (E) THE amount paid on taxes before sale. ~~,~~ ~~the amount of~~
5 ~~taxes, interest, and charges adjudged against lands, special~~

6 (F) SPECIAL orders made by the court relating to a parcel of
7 ~~land~~ PROPERTY or any tax. ~~,~~ ~~the interest in each parcel of~~
8 ~~land sold, the name of each purchaser and his or her address, and~~
9 ~~the number of the certificate of sale shall be entered in the~~
10 ~~record under the appropriate headings opposite the description of~~
11 ~~lands affected.~~

12 (8) The county treasurer shall, under the direction of the
13 state treasurer, prepare the lists and schedules required in this
14 section.

15 SEC. 67C. (1) NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO
16 THE CONTRARY, ALL PROPERTY OFFERED AT A TAX SALE HELD PURSUANT TO
17 SECTION 60 THAT IS SOLD OR BID OFF TO THIS STATE PURSUANT TO SEC-
18 TION 70 SHALL REMAIN SUBJECT TO A LIEN RECORDED PURSUANT TO PART
19 201 OF THE NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION ACT,
20 1994 PA 451, MCL 324.20101 TO 324.20142.

21 (2) IN ADDITION TO A LIEN DESCRIBED UNDER SUBSECTION (1),
22 PROPERTY OFFERED AT A TAX SALE HELD PURSUANT TO SECTION 60 THAT
23 IS BID OFF TO THIS STATE PURSUANT TO SECTION 70 SHALL REMAIN
24 SUBJECT TO ANY LIEN RECORDED BY THIS STATE PRIOR TO REDEMPTION,
25 SALE, OR TRANSFER OF THAT PROPERTY BY THIS STATE.

26 (3) A LIEN DESCRIBED UNDER SUBSECTION (1) OR (2) SHALL BE
27 EXTINGUISHED ON THE SALE OR TRANSFER OF THE PROPERTY PURSUANT TO

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1 SECTION 131 OR SECTION 2101 OF THE NATURAL RESOURCES AND
2 ENVIRONMENTAL PROTECTION ACT, 1994 PA 451, MCL 324.2101.

3 Sec. 73c. (1) Not later than 120 days ~~or for parcels iden-~~
4 ~~tified as certified special residential property under section~~
5 ~~55a, not later than 30 days,~~ before the expiration of the
6 redemption period provided in section 74, the county treasurer of
7 each county shall send a notice to each person who, according to
8 the records of his or her office, has an interest in a piece or
9 parcel of ~~land~~ PROPERTY offered at the tax sale under section
10 70 of this act that is not yet redeemed. The county treasurer
11 shall also send a notice to all other persons shown by the
12 records of the local assessing officer or local treasurer to have
13 an interest in ~~those lands~~ THAT PROPERTY.

14 (2) On all parcels for which an address is known, the notice
15 shall also be mailed by regular mail addressed to "occupant" if
16 any of the following apply:

17 (a) A prior notice has not been sent to that address.

18 (b) A prior notice sent to that address has been forwarded
19 or returned as undeliverable, except as provided in subsection
20 (3).

21 (3) Certified mail notices returned as
22 "undeliverable--unclaimed" shall be remailed by first class
23 mail.

24 (4) On parcels bid off to the state and still a state bid,
25 the notice shall be sent by certified mail with return receipt
26 demanded, with postage fully prepaid. On all other parcels not
27 redeemed, the notice shall be sent by first class mail, address

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1 correction requested. The notice under this section shall be in
2 substantially the following form:

3 Sir or Madam:

4 This is to notify you that, according to the records of this
5 office, A TAX LIEN ON the following piece or parcel of ~~land~~
6 PROPERTY, which you may have an interest in, was sold at the
7 annual tax sale of May, ~~19~~ 20..., for delinquent taxes of
8 19..., and prior years. Unless redeemed from the sale on or
9 before ~~19~~ 20..., the title to the ~~land~~ PROPERTY
10 will vest and become absolute in the state of Michigan or if the
11 taxes were paid by a private tax lien buyer, a tax deed will be
12 issued by the state of Michigan entitling the buyer to collect
13 all taxes paid plus a 50% penalty and other fees.

14

15

16 Very truly yours,

17County treasurer or

18 Assessor of.....

19 (5) The cost of mailing the notice under this section shall
20 be paid to the county treasurer by the county.

21 (6) Failure to receive or serve the notice or a defect in
22 the notice does not invalidate the proceedings taken under the

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1 state treasurer's petition and order of the circuit court ~~in~~
2 ~~foreclosure and~~ FOR sale of A TAX LIEN ON the ~~lands~~ PROPERTY
3 for taxes.

4 Sec. 74. (1) A person ~~,~~ OR A city ~~,~~ or other political
5 subdivision ~~owning land sold pursuant to~~ THAT OWNS PROPERTY ON
6 WHICH A TAX LIEN WAS SOLD UNDER this act or any interest in
7 ~~these lands~~ PROPERTY ON WHICH A TAX LIEN WAS SOLD UNDER THIS
8 ACT, at any time before the first Tuesday of May in the year fol-
9 lowing the sale, ~~or for parcels identified as certified special~~
10 ~~residential property under section 55a, before the second Tuesday~~
11 ~~in July of the year of the sale,~~ may redeem any parcel of ~~these~~
12 ~~lands~~ THAT PROPERTY, or any part or interest in ~~these lands~~
13 THAT PROPERTY, by showing to the satisfaction of the county trea-
14 surer ~~or department of treasury~~ that the person, city, or other
15 political subdivision owns only that part or interest in the
16 ~~land~~ PROPERTY that the person, city, or other political subdi-
17 vision proposes to redeem, and by paying to the county treasurer
18 the amount of the sale of the parcel of ~~land~~ PROPERTY, or the
19 portion of the ~~land wished~~ PROPERTY to be redeemed, and inter-
20 est on that amount computed at a rate of 1.25% per month or frac-
21 tion of a month, except as provided in section 89, from the first
22 day of the month ~~in which the tax sale opened~~ OF THE SALE. If
23 a person, city, or other political subdivision owns less than the
24 whole description sold, the amount required to redeem that part
25 shall be calculated ~~pursuant to~~ UNDER section 53. Upon the
26 payment of the redemption ~~money~~ AMOUNT and interest computed at
27 a rate of 1.25% per month, or fraction of a month, except as

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1 provided in section 89, to the county treasurer ~~pursuant to~~
2 UNDER this section, the county treasurer shall issue a redemption
3 certificate in triplicate in a form prescribed by the department
4 of treasury. One of the triplicate certificates shall be deliv-
5 ered to the person making the redemption payment, 1 shall be
6 filed in the office of the county treasurer, and 1 shall be imme-
7 diately transmitted to the department of treasury. If the county
8 treasurer fails to forward the certificate to the department of
9 treasury as required by this section, the department of treasury
10 may take possession of the certificate in the office of the
11 county treasurer, and the certificates shall after that time be
12 part of the records and files of the department of treasury.

13 (2) The county treasurer shall also make a note of the
14 redemption certificate in the tax record book kept in his or her
15 office, with the name of the payee, and the date and amount
16 paid. All redemption certificates issued ~~pursuant to~~ UNDER
17 this section shall be consecutively numbered. ~~by the printer.~~
18 The county treasurer shall account for each certificate issued
19 and forward a weekly report to the department of treasury
20 accounting for each certificate issued.

21 (3) A certificate, and the entry of the certificate by the
22 county treasurer, ~~shall be~~ IS evidence of a redemption payment
23 in the courts of this state. However, each county treasurer
24 shall make a full and complete report to the department of trea-
25 sury of all redemption certificates issued by him or her during
26 the redemption period ~~. This report shall be made~~ not later
27 than 20 days after the expiration of the redemption period. The

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1 department of treasury shall compel, in the manner provided by
2 law, the filing of ~~these reports, as provided by~~ THE REPORTS
3 REQUIRED UNDER this section ~~,~~ by the county treasurers and for
4 that purpose may incur expenses as required.

5 SEC. 78. (1) THE LEGISLATURE FINDS THAT THERE EXISTS IN
6 THIS STATE A CONTINUING NEED TO STRENGTHEN AND REVITALIZE THE
7 ECONOMY OF THIS STATE AND ITS MUNICIPALITIES BY ENCOURAGING THE
8 EFFICIENT AND EXPEDITIOUS RETURN TO PRODUCTIVE USE OF PROPERTY
9 RETURNED FOR DELINQUENT TAXES. THEREFORE, THE POWERS GRANTED IN
10 THIS ACT RELATING TO THE RETURN OF PROPERTY FOR DELINQUENT TAXES
11 CONSTITUTE THE PERFORMANCE BY THIS STATE OR A POLITICAL SUBDIVI-
12 SION OF THIS STATE OF ESSENTIAL PUBLIC PURPOSES AND FUNCTIONS.

13 (2) IT IS THE INTENT OF THE LEGISLATURE THAT THE PROVISIONS
14 OF THIS ACT RELATING TO THE RETURN, FORFEITURE, AND FORECLOSURE
15 OF PROPERTY FOR DELINQUENT TAXES SATISFY THE MINIMUM REQUIREMENTS
16 OF DUE PROCESS REQUIRED UNDER THE CONSTITUTION OF THIS STATE AND
17 THE CONSTITUTION OF THE UNITED STATES BUT THAT THOSE PROVISIONS
18 DO NOT CREATE NEW RIGHTS BEYOND THOSE REQUIRED UNDER THE STATE
19 CONSTITUTION OF 1963 OR THE CONSTITUTION OF THE UNITED STATES.
20 THE FAILURE OF THIS STATE OR A POLITICAL SUBDIVISION OF THIS
21 STATE TO FOLLOW A REQUIREMENT OF THIS ACT RELATING TO THE RETURN,
22 FORFEITURE, OR FORECLOSURE OF PROPERTY FOR DELINQUENT TAXES SHALL
23 NOT BE CONSTRUED TO CREATE A CLAIM OR CAUSE OF ACTION AGAINST
24 THIS STATE OR A POLITICAL SUBDIVISION OF THIS STATE UNLESS THE
25 MINIMUM REQUIREMENTS OF DUE PROCESS ACCORDED UNDER THE STATE CON-
26 STITUTION OF 1963 OR THE CONSTITUTION OF THE UNITED STATES ARE
27 VIOLATED.

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1 (3) NOT LATER THAN DECEMBER 1, 1999, THE COUNTY BOARD OF
2 COMMISSIONERS OF A COUNTY, BY A RESOLUTION ADOPTED AT A MEETING
3 HELD PURSUANT TO THE OPEN MEETINGS ACT, 1976 PA 267, MCL 15.261
4 TO 15.275, AND WITH THE WRITTEN CONCURRENCE OF THE COUNTY TREA-
5 SURER AND THE COUNTY EXECUTIVE, IF ANY, MAY ELECT TO HAVE THIS
6 STATE FORECLOSE PROPERTY UNDER THIS ACT FORFEITED TO THE COUNTY
7 TREASURER UNDER SECTION 78G. AT ANY TIME DURING DECEMBER 2004,
8 THE COUNTY BOARD OF COMMISSIONERS OF A COUNTY, BY A RESOLUTION
9 ADOPTED AT A MEETING HELD PURSUANT TO THE OPEN MEETINGS ACT, 1976
10 PA 267, MCL 15.261 TO 15.275, AND WITH THE WRITTEN CONCURRENCE OF
11 THE COUNTY TREASURER AND COUNTY EXECUTIVE, IF ANY, MAY DO EITHER
12 OF THE FOLLOWING:

13 (A) ELECT TO HAVE THIS STATE FORECLOSE PROPERTY UNDER THIS
14 ACT FORFEITED TO THE COUNTY TREASURER UNDER SECTION 78G.

15 (B) RESCIND ITS PRIOR RESOLUTION BY WHICH IT ELECTED TO HAVE
16 THIS STATE FORECLOSE PROPERTY UNDER THIS ACT FORFEITED TO THE
17 COUNTY TREASURER UNDER SECTION 78G.

18 (4) THE FORECLOSURE OF FORFEITED PROPERTY BY A COUNTY IS
19 VOLUNTARY AND IS NOT AN ACTIVITY OR SERVICE REQUIRED OF UNITS OF
20 LOCAL GOVERNMENT FOR PURPOSES OF SECTION 29 OF ARTICLE IX OF THE
21 STATE CONSTITUTION OF 1963.

22 (5) A COUNTY AND A LOCAL GOVERNMENTAL UNIT WITHIN THAT
23 COUNTY MAY ENTER INTO AN AGREEMENT FOR THE COLLECTION OF PROPERTY
24 TAXES OR THE ENFORCEMENT AND CONSOLIDATION OF TAX LIENS WITHIN
25 THAT LOCAL GOVERNMENTAL UNIT. A LOCAL GOVERNMENTAL UNIT SHALL
26 NOT ESTABLISH A DELINQUENT TAX REVOLVING FUND UNDER SECTION 87B.

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20

1 (6) AS USED IN THIS SECTION AND SECTIONS 78A THROUGH 157 FOR
2 PURPOSES OF THE COLLECTION OF TAXES RETURNED AS DELINQUENT:

3 (A) "FORECLOSING GOVERNMENTAL UNIT" MEANS 1 OF THE
4 FOLLOWING:

5 (i) THE TREASURER OF A COUNTY.

6 (ii) THIS STATE IF THE COUNTY HAS ELECTED UNDER SUBSECTION
7 (3) TO HAVE THIS STATE FORECLOSE PROPERTY UNDER THIS ACT FOR-
8 FEITED TO THE COUNTY TREASURER UNDER SECTION 78G.

9 (B) "FORFEITED" OR "FORFEITURE" MEANS A FORECLOSING GOVERN-
10 MENTAL UNIT MAY SEEK A JUDGMENT OF FORECLOSURE UNDER SECTION 78K
11 IF THE PROPERTY IS NOT REDEEMED AS PROVIDED UNDER THIS ACT, BUT
12 DOES NOT ACQUIRE A RIGHT TO POSSESSION OR ANY OTHER INTEREST IN
13 THE PROPERTY.

14 SEC. 78A. (1) FOR TAXES LEVIED AFTER DECEMBER 31, 1998, ALL
15 PROPERTY RETURNED FOR DELINQUENT TAXES, AND UPON WHICH TAXES,
16 INTEREST, PENALTIES, AND FEES REMAIN UNPAID AFTER THE PROPERTY IS
17 RETURNED AS DELINQUENT TO THE COUNTY TREASURERS OF THIS STATE
18 UNDER THIS ACT, IS SUBJECT TO FORFEITURE, FORECLOSURE, AND SALE
19 FOR THE ENFORCEMENT AND COLLECTION OF THE DELINQUENT TAXES AS
20 PROVIDED IN SECTION 78, THIS SECTION, AND SECTIONS 78B TO 79A.
21 AS USED IN SECTION 78, THIS SECTION, AND SECTIONS 78B TO 79A,
22 "TAXES" INCLUDES INTEREST, PENALTIES, AND FEES IMPOSED BEFORE THE
23 TAXES BECOME DELINQUENT AND UNPAID SPECIAL ASSESSMENTS OR OTHER
24 ASSESSMENTS THAT ARE DUE AND PAYABLE UP TO AND INCLUDING THE DATE
25 OF THE FORECLOSURE HEARING UNDER SECTION 78K.

26 (2) ON MARCH 1 IN EACH YEAR, TAXES LEVIED IN THE IMMEDIATELY
27 PRECEDING YEAR THAT REMAIN UNPAID SHALL BE RETURNED AS DELINQUENT

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1 FOR COLLECTION. EXCEPT AS OTHERWISE PROVIDED IN SECTION 79 FOR
2 CERTIFIED ABANDONED PROPERTY, PROPERTY DELINQUENT FOR TAXES
3 LEVIED IN THE SECOND YEAR PRECEDING THE FORFEITURE UNDER SECTION
4 78G OR IN A PRIOR YEAR TO WHICH THIS SECTION APPLIES SHALL BE
5 FORFEITED TO THE COUNTY TREASURER FOR THE TOTAL OF THE UNPAID
6 TAXES, INTEREST, PENALTIES, AND FEES FOR THOSE YEARS AS PROVIDED
7 UNDER SECTION 78G.

8 (3) A COUNTY PROPERTY TAX ADMINISTRATION FEE OF 4% AND
9 INTEREST COMPUTED AT A NONCOMPOUNDED RATE OF 1% PER MONTH OR
10 FRACTION OF A MONTH ON THE TAXES THAT WERE ORIGINALLY RETURNED AS
11 DELINQUENT, COMPUTED FROM THE MARCH 1 THAT THE TAXES ORIGINALLY
12 BECAME DELINQUENT, SHALL BE ADDED TO PROPERTY RETURNED AS DELIN-
13 QUENT UNDER THIS SECTION. A COUNTY PROPERTY TAX ADMINISTRATION
14 FEE PROVIDED FOR UNDER THIS SUBSECTION SHALL NOT BE LESS THAN
15 \$1.00.

16 (4) ANY PERSON WITH AN UNRECORDED PROPERTY INTEREST OR ANY
17 OTHER PERSON WHO WISHES AT ANY TIME TO RECEIVE NOTICE OF THE
18 RETURN OF DELINQUENT TAXES ON A PARCEL OF PROPERTY MAY PAY AN
19 ANNUAL FEE NOT TO EXCEED \$5.00 BY FEBRUARY 1 TO THE COUNTY TREA-
20 SURER AND SPECIFY THE PARCEL IDENTIFICATION NUMBER, THE ADDRESS
21 OF THE PROPERTY, AND THE ADDRESS TO WHICH THE NOTICE SHALL BE
22 SENT. HOLDERS OF ANY UNDISCHARGED MORTGAGES WISHING TO RECEIVE
23 NOTICE OF THE RETURN OF DELINQUENT TAXES ON A PARCEL OR PARCELS
24 OF PROPERTY MAY PROVIDE A LIST OF SUCH PARCELS IN A FORM PRE-
25 SCRIBED BY THE COUNTY TREASURER AND PAY AN ANNUAL FEE NOT TO
26 EXCEED \$1.00 PER PARCEL TO THE COUNTY TREASURER AND SPECIFY FOR
27 EACH PARCEL THE PARCEL IDENTIFICATION NUMBER, THE ADDRESS OF THE

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1 PROPERTY, AND THE ADDRESS TO WHICH THE NOTICE SHOULD BE SENT.
2 THE COUNTY TREASURER SHALL NOTIFY THE PERSON OR HOLDERS OF UNDIS-
3 CHARGED MORTGAGES IF DELINQUENT TAXES ON THE PROPERTY OR PROPER-
4 TIES ARE RETURNED WITHIN THAT YEAR.

5 (5) UPON THE REQUEST OF A HOLDER OF A TAX LIEN PURCHASED
6 UNDER THE MICHIGAN TAX LIEN SALE AND COLLATERALIZED SECURITIES
7 ACT, 1998 PA 379, MCL 211.921 TO 211.941, AND PAYMENT TO THE
8 COUNTY TREASURER OF THE ACTUAL COSTS INCURRED IN COMPLYING WITH
9 THAT REQUEST, THE COUNTY TREASURER SHALL PROVIDE A LIST IDENTIFY-
10 ING THE PARCELS OF PROPERTY FOR WHICH A NOTICE IS REQUIRED UNDER
11 SECTIONS 78 TO 781. THE LIST REQUIRED UNDER THIS SUBSECTION MAY
12 BE IN A COMPUTER GENERATED FORM OR OTHER FORM.

13 (6) NOTWITHSTANDING ANY CHARTER PROVISION TO THE CONTRARY,
14 THE GOVERNING BODY OF A LOCAL GOVERNMENTAL UNIT THAT COLLECTS
15 DELINQUENT TAXES MAY ESTABLISH FOR ANY PROPERTY, BY ORDINANCE,
16 PROCEDURES FOR THE COLLECTION OF DELINQUENT TAXES AND THE
17 ENFORCEMENT OF TAX LIENS AND THE SCHEDULE FOR THE FORFEITURE OR
18 FORECLOSURE OF DELINQUENT TAX LIENS. THE PROCEDURES AND SCHEDULE
19 ESTABLISHED BY ORDINANCE SHALL CONFORM AT A MINIMUM TO THOSE PRO-
20 CEDURES AND SCHEDULES ESTABLISHED UNDER SECTIONS 78A TO 781,
21 EXCEPT THAT THOSE TAXES SUBJECT TO A PAYMENT PLAN APPROVED BY THE
22 TREASURER OF THE LOCAL GOVERNMENTAL UNIT AS OF JULY 1, 1999 SHALL
23 NOT BE CONSIDERED DELINQUENT AS OF THE FOLLOWING MARCH 1 IF PAY-
24 MENTS ARE NOT DELINQUENT UNDER THAT PAYMENT PLAN.

25 SEC. 78B. EXCEPT AS OTHERWISE PROVIDED IN SECTION 79 FOR
26 CERTIFIED ABANDONED PROPERTY, ON THE JUNE 1 IMMEDIATELY
27 SUCCEEDING THE DATE THAT UNPAID TAXES ARE RETURNED TO THE COUNTY

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1 TREASURER FOR FORFEITURE, FORECLOSURE, AND SALE UNDER
2 SECTION 60A(1) OR (2) OR RETURNED TO THE COUNTY TREASURER AS
3 DELINQUENT UNDER SECTION 78A, THE COUNTY TREASURER SHALL SEND
4 NOTICE OF ALL THE FOLLOWING BY FIRST-CLASS MAIL, ADDRESS CORREC-
5 TION REQUESTED, TO THE PERSON TO WHOM A TAX BILL FOR PROPERTY
6 RETURNED FOR DELINQUENT TAXES WAS LAST SENT OR TO THE PERSON
7 IDENTIFIED AS THE OWNER OF PROPERTY RETURNED FOR DELINQUENT
8 TAXES, TO A PERSON ENTITLED TO NOTICE OF THE RETURN OF DELINQUENT
9 TAXES UNDER SECTION 78A(4), AND TO A PERSON TO WHOM A TAX CERTIF-
10 ICATE FOR PROPERTY RETURNED FOR DELINQUENT TAXES WAS ISSUED PUR-
11 SUANT TO SECTION 71, AS SHOWN ON THE CURRENT RECORDS OF THE
12 COUNTY TREASURER:

13 (A) THE DATE PROPERTY ON WHICH UNPAID TAXES WERE RETURNED AS
14 DELINQUENT WILL BE FORFEITED TO THE COUNTY TREASURER FOR THOSE
15 UNPAID DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES.

16 (B) A STATEMENT THAT A PERSON WHO HOLDS A LEGAL INTEREST IN
17 THE PROPERTY MAY LOSE THAT INTEREST AS A RESULT OF THE FORFEITURE
18 AND SUBSEQUENT FORECLOSURE PROCEEDING.

19 (C) A LEGAL DESCRIPTION OR PARCEL NUMBER OF THE PROPERTY AND
20 THE STREET ADDRESS OF THE PROPERTY, IF POSSIBLE.

21 (D) THE PERSON OR PERSONS TO WHOM THE NOTICE IS ADDRESSED.

22 (E) THE UNPAID DELINQUENT TAXES, INTEREST, PENALTIES, AND
23 FEES DUE ON THE PROPERTY.

24 (F) A STATEMENT THAT UNLESS THOSE UNPAID DELINQUENT TAXES,
25 INTEREST, PENALTIES, AND FEES ARE PAID WITHIN 21 DAYS AFTER JUDGMENT
26 IS ENTERED IN THE FORECLOSURE PROCEEDING, ABSOLUTE TITLE TO THE PROPERTY SHALL VEST
27 IN THE FORECLOSING GOVERNMENTAL UNIT.

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1 (G) A STATEMENT OF THE PERSON'S RIGHTS OF REDEMPTION AND
2 NOTICE THAT THE RIGHTS OF REDEMPTION WILL EXPIRE 21 DAYS AFTER THE
3 COURT ENTERS AN ORDER FORECLOSING THE PROPERTY.

4 SEC. 78C. EXCEPT AS OTHERWISE PROVIDED IN SECTION 79 FOR
5 CERTIFIED ABANDONED PROPERTY, ON THE SEPTEMBER 1 IMMEDIATELY SUC-
6 CEEDING THE DATE THAT UNPAID TAXES ARE RETURNED TO THE COUNTY
7 TREASURER FOR FORFEITURE, FORECLOSURE, AND SALE UNDER SECTION
8 60A(1) OR (2) OR RETURNED TO THE COUNTY TREASURER AS DELINQUENT
9 UNDER SECTION 78A, THE COUNTY TREASURER SHALL SEND NOTICE OF ALL
10 THE FOLLOWING BY FIRST-CLASS MAIL, ADDRESS CORRECTION REQUESTED,
11 TO THE PERSON TO WHOM A TAX BILL FOR PROPERTY RETURNED FOR DELIN-
12 QUENT TAXES WAS LAST SENT OR TO THE PERSON IDENTIFIED AS THE
13 OWNER OF PROPERTY RETURNED FOR DELINQUENT TAXES, TO A PERSON
14 ENTITLED TO NOTICE OF THE RETURN OF DELINQUENT TAXES UNDER SEC-
15 TION 78A(4), AND TO A PERSON TO WHOM A TAX CERTIFICATE FOR PROP-
16 ERTY RETURNED FOR DELINQUENT TAXES WAS ISSUED PURSUANT TO
17 SECTION 71, AS SHOWN ON THE CURRENT RECORDS OF THE COUNTY
18 TREASURER:

19 (A) THE DATE PROPERTY ON WHICH UNPAID TAXES WERE RETURNED AS
20 DELINQUENT WILL BE FORFEITED TO THE COUNTY TREASURER FOR THOSE
21 UNPAID DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES.

22 (B) A STATEMENT THAT A PERSON WHO HOLDS A LEGAL INTEREST IN
23 THE PROPERTY MAY LOSE THAT INTEREST AS A RESULT OF THE FORFEITURE
24 AND SUBSEQUENT FORECLOSURE PROCEEDING.

25 (C) A LEGAL DESCRIPTION OR PARCEL NUMBER OF THE PROPERTY AND
26 THE STREET ADDRESS OF THE PROPERTY, IF POSSIBLE.

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1 (D) THE PERSON OR PERSONS TO WHOM THE NOTICE IS ADDRESSED.

2 (E) THE UNPAID DELINQUENT TAXES, INTEREST, PENALTIES, AND
3 FEES DUE ON THE PROPERTY.

4 (F) A SCHEDULE OF THE ADDITIONAL FEES THAT WILL ACCRUE ON
5 THE IMMEDIATELY SUCCEEDING OCTOBER 1 PURSUANT TO SECTION 78D IF
6 THE UNPAID DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES DUE ON
7 THE PROPERTY ARE NOT PAID.

8 (G) A STATEMENT THAT UNLESS THOSE UNPAID DELINQUENT TAXES,
9 INTEREST, PENALTIES, AND FEES ARE PAID WITHIN 21 DAYS AFTER JUDGMENT
10 IS ENTERED IN THE FORECLOSURE PROCEEDING, ABSOLUTE TITLE TO THE PROPERTY SHALL VEST
11 IN THE FORECLOSING GOVERNMENTAL UNIT.

12 (H) A STATEMENT OF THE PERSON'S RIGHTS OF REDEMPTION AND
13 NOTICE THAT THE RIGHTS OF REDEMPTION WILL EXPIRE 21 DAYS AFTER THE
14 COURT ENTERS AN ORDER FORECLOSING THE PROPERTY.

15 SEC. 78D. EXCEPT AS OTHERWISE PROVIDED IN SECTION 79 FOR
16 CERTIFIED ABANDONED PROPERTY, ON THE OCTOBER 1 IMMEDIATELY SUC-
17 CEEDING THE DATE THAT UNPAID TAXES ARE RETURNED TO THE COUNTY
18 TREASURER FOR FORFEITURE, FORECLOSURE, AND SALE UNDER SECTION
19 60A(1) OR (2) OR RETURNED TO THE COUNTY TREASURER AS DELINQUENT
20 UNDER SECTION 78A, THE COUNTY TREASURER SHALL ADD A \$15.00 FEE,
21 AS ADJUSTED UNDER SECTION 78P, ON EACH PARCEL OF PROPERTY FOR WHICH
22 THE DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES REMAIN UNPAID.

23 SEC. 78E. (1) EXCEPT AS OTHERWISE PROVIDED IN SECTION 79
24 FOR CERTIFIED ABANDONED PROPERTY, ON NOVEMBER 1 OF EACH TAX YEAR,
25 THE COUNTY TREASURER SHALL PREPARE A LIST OF ALL PROPERTY SUBJECT
26 TO FORFEITURE FOR DELINQUENT TAXES ON THE IMMEDIATELY SUCCEEDING
27 MARCH 1. THE LIST SHALL INCLUDE ALL PROPERTY ON WHICH DELINQUENT

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1 TAXES, INTEREST, PENALTIES, AND FEES ARE UNPAID ON THE NOVEMBER 1
2 IMMEDIATELY SUCCEEDING THE DATE THAT TAXES LEVIED ON THE PROPERTY
3 WERE RETURNED TO THE COUNTY TREASURER FOR FORFEITURE, FORECLO-
4 SURE, AND SALE UNDER SECTION 60A(1) OR (2) OR RETURNED TO THE
5 COUNTY TREASURER AS DELINQUENT UNDER SECTION 78A. THE LIST SHALL
6 INDICATE FOR EACH PARCEL THE TOTAL AMOUNT OF DELINQUENT TAXES,
7 INTEREST, PENALTIES, AND FEES, COMPUTED TO THE DAY PRECEDING THE
8 FORFEITURE UNDER SECTION 78G.

9 (2) NOT LATER THAN DECEMBER 1 IN EACH TAX YEAR, THE COUNTY
10 TREASURER SHALL DETERMINE, TO THE EXTENT POSSIBLE, ALL OF THE
11 FOLLOWING BASED EXCLUSIVELY ON THE RECORDS CONTAINED IN THE
12 OFFICE OF THE LOCAL ASSESSOR, LOCAL TREASURER, AND COUNTY TREA-
13 SURER FOR PROPERTY SUBJECT TO FORFEITURE FOR DELINQUENT TAXES
14 UNDER SECTION 78G ON THE IMMEDIATELY SUCCEEDING MARCH 1:

15 (A) THE STREET ADDRESS OF THE PROPERTY.

16 (B) THE NAME AND ADDRESS OF ALL OF THE FOLLOWING:

17 (i) THE OWNERS.

18 (ii) THE HOLDER OF ANY UNDISCHARGED MORTGAGE, TAX CERTIFI-
19 CATE ISSUED UNDER SECTION 71, OR OTHER LEGAL INTEREST.

20 (iii) A SUBSEQUENT PURCHASER UNDER ANY LAND CONTRACT.

21 (iv) A PERSON ENTITLED TO NOTICE OF THE RETURN OF DELINQUENT
22 TAXES UNDER SECTION 78A(5).

23 SEC. 78F. (1) EXCEPT AS OTHERWISE PROVIDED IN SECTION 79
24 FOR CERTIFIED ABANDONED PROPERTY, NOT LATER THAN THE FEBRUARY 1
25 IMMEDIATELY SUCCEEDING THE DATE THAT UNPAID TAXES WERE RETURNED
26 TO THE COUNTY TREASURER FOR FORFEITURE, FORECLOSURE, AND SALE
27 UNDER SECTION 60A(1) OR (2) OR RETURNED TO THE COUNTY TREASURER

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1 AS DELINQUENT UNDER SECTION 78A, THE COUNTY TREASURER SHALL SEND
2 A NOTICE BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED, TO THE
3 PERSON TO WHOM A TAX BILL FOR PROPERTY RETURNED FOR DELINQUENT
4 TAXES WAS LAST SENT AND, IF DIFFERENT, TO THE PERSON IDENTIFIED
5 AS THE OWNER OF PROPERTY RETURNED FOR DELINQUENT TAXES AS SHOWN
6 ON THE CURRENT RECORDS OF THE COUNTY TREASURER AND TO THOSE PER-
7 SONS IDENTIFIED UNDER SECTION 78E(2). THE NOTICE REQUIRED UNDER
8 THIS SUBSECTION SHALL INCLUDE ALL OF THE FOLLOWING:

9 (A) THE DATE PROPERTY ON WHICH THOSE UNPAID TAXES WERE
10 RETURNED AS DELINQUENT WILL BE FORFEITED TO THE COUNTY TREASURER
11 FOR THE UNPAID DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES.

12 (B) A STATEMENT THAT A PERSON WHO HOLDS A LEGAL INTEREST IN
13 THE PROPERTY MAY LOSE THAT INTEREST AS A RESULT OF THE FORFEITURE
14 AND SUBSEQUENT FORECLOSURE PROCEEDING.

15 (C) A LEGAL DESCRIPTION OR PARCEL NUMBER OF THE PROPERTY AND
16 THE STREET ADDRESS OF THE PROPERTY, IF POSSIBLE.

17 (D) THE PERSON OR PERSONS TO WHOM THE NOTICE IS ADDRESSED.

18 (E) THE UNPAID DELINQUENT TAXES, INTEREST, PENALTIES, AND
19 FEES DUE ON THE PROPERTY.

20 (F) A SCHEDULE OF THE ADDITIONAL INTEREST, PENALTIES, AND
21 FEES THAT WILL ACCRUE ON THE IMMEDIATELY SUCCEEDING MARCH 1 PUR-
22 SUANT TO SECTION 78G IF THOSE UNPAID DELINQUENT TAXES, INTEREST,
23 PENALTIES, AND FEES DUE ON THE PROPERTY ARE NOT PAID.

24 (G) A STATEMENT THAT UNLESS THOSE UNPAID DELINQUENT TAXES,
25 INTEREST, PENALTIES, AND FEES ARE PAID WITHIN 21 DAYS AFTER JUDGMENT
26 IS ENTERED IN THE FORECLOSURE PROCEEDING, ABSOLUTE TITLE TO THE PROPERTY SHALL VEST
27 IN THE FORECLOSING GOVERNMENTAL UNIT.

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1 (H) A STATEMENT OF THE PERSON'S RIGHTS OF REDEMPTION AND
2 NOTICE THAT THE RIGHTS OF REDEMPTION WILL EXPIRE 21 DAYS AFTER THE
3 COURT ENTERS AN ORDER FORECLOSING THE PROPERTY.

4 (2) THE NOTICE REQUIRED UNDER SUBSECTION (1) SHALL ALSO BE
5 MAILED TO THE PROPERTY BY FIRST-CLASS MAIL, ADDRESSED TO
6 "OCCUPANT", IF THE NOTICE WAS NOT SENT TO THE OCCUPANT OF THE
7 PROPERTY PURSUANT TO SUBSECTION (1).

8 (3) A COUNTY TREASURER MAY INSERT 1 OR MORE ADDITIONAL
9 NOTICES IN A NEWSPAPER PUBLISHED AND CIRCULATED IN THE COUNTY IN
10 WHICH THE PROPERTY IS LOCATED, IF THERE IS ONE. IF NO NEWSPAPER
11 IS PUBLISHED IN THAT COUNTY, PUBLICATION MAY BE MADE IN A NEWSPA-
12 PER PUBLISHED AND CIRCULATED IN AN ADJOINING COUNTY. PUBLICATION
13 UNDER THIS SUBSECTION IS SUBJECT TO THE REQUIREMENTS SET FORTH IN
14 SECTION 65.

15 (4) THE COUNTY TREASURER MAY PUBLISH THE STREET ADDRESS OF
16 PROPERTY SUBJECT TO FORFEITURE UNDER SECTION 78G ON THE IMMEDI-
17 ATELY SUCCEEDING MARCH 1 FOR DELINQUENT TAXES OR THE STREET
18 ADDRESS OF PROPERTY SUBJECT TO FORFEITURE UNDER SECTION 78G ON
19 THE IMMEDIATELY SUCCEEDING MARCH 1 FOR DELINQUENT TAXES AND THE
20 NAME OF THE PERSON TO WHOM A TAX BILL FOR PROPERTY RETURNED FOR
21 DELINQUENT TAXES WAS LAST SENT AND, IF DIFFERENT, THE NAME OF THE
22 PERSON IDENTIFIED AS THE OWNER OF THE PROPERTY RETURNED FOR
23 DELINQUENT TAXES AS SHOWN ON THE CURRENT RECORDS OF THE COUNTY
24 TREASURER IN A NEWSPAPER PUBLISHED AND CIRCULATED IN THE COUNTY
25 IN WHICH THE PROPERTY IS LOCATED, IF THERE IS ONE. IF NO NEWSPA-
26 PER IS PUBLISHED IN THAT COUNTY, PUBLICATION MAY BE MADE IN A
27 NEWSPAPER PUBLISHED AND CIRCULATED IN AN ADJOINING COUNTY.

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1 PUBLICATION UNDER THIS SUBSECTION IS SUBJECT TO THE REQUIREMENTS
2 SET FORTH IN SECTION 65.

3 SEC. 78G. (1) ON MARCH 1 IN EACH TAX YEAR, CERTIFIED ABAN-
4 DONED PROPERTY AND PROPERTY THAT IS DELINQUENT FOR TAXES, INTER-
5 EST, PENALTIES, AND FEES FOR THE IMMEDIATELY PRECEDING 12 MONTHS
6 OR MORE IS FORFEITED TO THE COUNTY TREASURER FOR THE TOTAL AMOUNT
7 OF THOSE UNPAID DELINQUENT TAXES, INTEREST, FEES, AND PENALTIES.
8 IF PROPERTY IS FORFEITED TO A COUNTY TREASURER UNDER THIS SUBSEC-
9 TION, THE COUNTY TREASURER DOES NOT HAVE A RIGHT TO POSSESSION OF
10 THE PROPERTY UNTIL 21 DAYS AFTER A JUDGMENT OF FORECLOSURE IS
11 ENTERED UNDER SECTION 78K. IF PROPERTY IS FORFEITED TO A COUNTY TREASURER
12 UNDER THIS SUBSECTION, THE COUNTY TREASURER SHALL ADD A \$175.00
13 FEE, AS ADJUSTED UNDER SECTION 78P, TO EACH PARCEL OF PROPERTY FOR
14 WHICH THOSE DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES REMAIN
15 UNPAID.

16 (2) NOT MORE THAN 45 DAYS AFTER PROPERTY IS FORFEITED UNDER
17 SUBSECTION (1), THE COUNTY TREASURER SHALL RECORD WITH THE COUNTY
18 REGISTER OF DEEDS A CERTIFICATE IN A FORM DETERMINED BY THE STATE
19 TREASURER FOR EACH PARCEL OF PROPERTY FORFEITED TO THE COUNTY
20 TREASURER, SPECIFYING THAT THE PROPERTY HAS BEEN FORFEITED TO THE
21 COUNTY TREASURER AND NOT REDEEMED AND THAT ABSOLUTE TITLE TO THE
22 PROPERTY SHALL VEST IN THE COUNTY TREASURER 21 DAYS AFTER ENTRY OF A
23 JUDG-
24 MENT OF FORECLOSURE UNDER SECTION 78K. IF THE COUNTY HAS ELECTED
25 UNDER SECTION 78 TO HAVE THIS STATE FORECLOSE PROPERTY UNDER THIS
26 ACT FORFEITED TO THE COUNTY TREASURER UNDER THIS SECTION, THE
27 COUNTY TREASURER SHALL IMMEDIATELY TRANSMIT TO THE STATE
TREASURER A COPY OF EACH CERTIFICATE RECORDED UNDER THIS

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1 SUBSECTION. THE COUNTY TREASURER SHALL UPON COLLECTION TRANSMIT
2 TO THE STATE TREASURER WITHIN 30 DAYS THE FEE ADDED TO EACH
3 PARCEL UNDER SECTION 78G(1), WHICH MAY BE PAID FROM THE COUNTY'S
4 DELINQUENT TAX REVOLVING FUND AND SHALL BE DEPOSITED IN THE LAND
5 REUTILIZATION FUND CREATED UNDER SECTION 78N.

6 (3) PROPERTY FORFEITED TO THE COUNTY TREASURER UNDER SUBSEC-
7 TION (1) MAY BE REDEEMED AT ANY TIME BEFORE 21 DAYS AFTER THE ENTRY
8 OF JUDGMENT
9 FORECLOSING THE PROPERTY UNDER SECTION 78K UPON PAYMENT TO THE
10 COUNTY TREASURER OF ALL OF THE FOLLOWING:

11 (A) THE TOTAL AMOUNT OF UNPAID DELINQUENT TAXES, INTEREST,
12 PENALTIES, AND FEES FOR WHICH THE PROPERTY WAS FORFEITED.

13 (B) IN ADDITION TO THE INTEREST CALCULATED UNDER SECTIONS
14 60A(1) OR (2) AND 78A(3), ADDITIONAL INTEREST COMPUTED AT A NON-
15 COMPOUNDED RATE OF 1/2% PER MONTH OR FRACTION OF A MONTH ON THE
16 TAXES THAT WERE ORIGINALLY RETURNED AS DELINQUENT, COMPUTED FROM
17 THE MARCH 1 PRECEDING THE FORFEITURE.

18 (C) ALL RECORDING FEES AND ALL FEES FOR SERVICE OF PROCESS
19 OR NOTICE.

20 (4) IF PROPERTY IS REDEEMED BY A PERSON WITH A LEGAL INTER-
21 EST AS PROVIDED UNDER SUBSECTION (3), THE PERSON REDEEMING DOES
22 NOT ACQUIRE A TITLE OR INTEREST IN THE PROPERTY GREATER THAN THAT
23 PERSON WOULD HAVE HAD IF THE PROPERTY HAD NOT BEEN FORFEITED TO
24 THE COUNTY TREASURER, BUT THE PERSON REDEEMING, OTHER THAN THE
25 OWNER, IS ENTITLED TO A LIEN FOR THE AMOUNT PAID TO REDEEM THE
26 PROPERTY IN ADDITION TO ANY OTHER LIEN OR INTEREST THE PERSON MAY
HAVE, WHICH SHALL BE RECORDED WITHIN 30 DAYS WITH THE REGISTER OF

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1 DEEDS. THE LIEN ACQUIRED SHALL HAVE THE SAME PRIORITY AS THE
2 EXISTING LIEN, TITLE, OR INTEREST.

3 (5) IF PROPERTY IS REDEEMED AS PROVIDED UNDER SUBSECTION
4 (3), THE COUNTY TREASURER SHALL ISSUE A REDEMPTION CERTIFICATE IN
5 QUADRUPLICATE IN A FORM PRESCRIBED BY THE DEPARTMENT OF
6 TREASURY. ONE OF THE QUADRUPLICATE CERTIFICATES SHALL BE DELIV-
7 ERED TO THE PERSON MAKING THE REDEMPTION PAYMENT, 1 SHALL BE
8 FILED IN THE OFFICE OF THE COUNTY TREASURER, 1 SHALL BE RECORDED
9 IN THE OFFICE OF THE COUNTY REGISTER OF DEEDS, AND 1 SHALL BE
10 IMMEDIATELY TRANSMITTED TO THE DEPARTMENT OF TREASURY. THE
11 COUNTY TREASURER SHALL ALSO MAKE A NOTE OF THE REDEMPTION CERTIF-
12 ICATE IN THE TAX RECORD KEPT IN HIS OR HER OFFICE, WITH THE NAME
13 OF THE PERSON MAKING THE REDEMPTION PAYMENT, THE DATE OF THE PAY-
14 MENT, AND THE AMOUNT PAID. A CERTIFICATE AND THE ENTRY OF THE
15 CERTIFICATE IN THE TAX RECORD BY THE COUNTY TREASURER IS PRIMA
16 FACIE EVIDENCE OF A REDEMPTION PAYMENT IN THE COURTS OF THIS
17 STATE.

18 SEC. 78H. (1) NOT LATER THAN JUNE 15 IN EACH TAX YEAR, THE
19 FORECLOSING GOVERNMENTAL UNIT SHALL FILE A PETITION WITH THE
20 CLERK OF THE CIRCUIT COURT OF THAT COUNTY LISTING THE PROPERTY
21 FORFEITED AND NOT REDEEMED TO THE COUNTY TREASURER UNDER
22 SECTION 78G TO BE FORECLOSED UNDER SECTION 78K FOR THE TOTAL OF
23 THE FORFEITED UNPAID DELINQUENT TAXES, INTEREST, PENALTIES, AND
24 FEES. IF AVAILABLE TO THE FORECLOSING GOVERNMENTAL UNIT, THE
25 PETITION SHALL INCLUDE THE STREET ADDRESS OF EACH PARCEL OF PROP-
26 ERTY SET FORTH IN THE PETITION. THE PETITION SHALL SEEK A
27 JUDGMENT IN FAVOR OF THE FORECLOSING GOVERNMENTAL UNIT FOR THE

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1 FORFEITED UNPAID DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES
2 LISTED AGAINST EACH PARCEL OF PROPERTY. THE PETITION SHALL
3 REQUEST THAT A JUDGMENT BE ENTERED VESTING ABSOLUTE TITLE TO EACH
4 PARCEL OF PROPERTY IN THE FORECLOSING GOVERNMENTAL UNIT, WITHOUT
5 RIGHT OF REDEMPTION. BEFORE THE DATE OF THE HEARING ON THE PETI-
6 TION, THE FORECLOSING GOVERNMENTAL UNIT SHALL FILE WITH THE CLERK
7 OF THE CIRCUIT COURT PROOF OF ANY NOTICE, SERVICE, OR PUBLICATION
8 REQUIRED UNDER THIS ACT.

9 (2) IF PROPERTY IS REDEEMED AFTER THE PETITION FOR FORECLO-
10 SURE IS FILED UNDER THIS SECTION, THE FORECLOSING GOVERNMENTAL
11 UNIT SHALL REQUEST THAT THE CIRCUIT COURT REMOVE THAT PROPERTY
12 FROM THE PETITION FOR FORECLOSURE BEFORE ENTRY OF JUDGMENT FORE-
13 CLOSING THE PROPERTY UNDER SECTION 78K.

14 (3) THE FORECLOSING GOVERNMENTAL UNIT MAY WITHHOLD THE
15 FOLLOWING PROPERTY FROM THE PETITION FOR FORECLOSURE FILED UNDER
16 THIS SECTION:

17 (A) PROPERTY THE TITLE TO WHICH IS HELD BY MINOR HEIRS OR
18 PERSONS WHO ARE INCOMPETENT OR WITHOUT MEANS OF SUPPORT UNTIL A
19 GUARDIAN IS APPOINTED TO PROTECT THAT PERSON'S RIGHTS AND INTERESTS.

20 (B) PROPERTY THE TITLE TO WHICH IS HELD BY A PERSON UNDERGOING
21 SUBSTANTIAL FINANCIAL HARDSHIP.

22 (4) IF A FORECLOSING GOVERNMENTAL UNIT WITHHOLDS PROPERTY FROM
THE PETITION FOR FORECLOSURE UNDER SUBSECTION (3), A TAXING UNIT'S
LIEN FOR TAXES DUE OR THE FORECLOSING GOVERNMENTAL UNIT'S RIGHT TO
INCLUDE THE PROPERTY IN A SUBSEQUENT PETITION FOR FORECLOSURE IS NOT
PREJUDICED.

23 (5) THE CLERK OF THE CIRCUIT COURT IN WHICH THE PETITION IS
24 FILED SHALL IMMEDIATELY SET THE DATE, TIME, AND PLACE FOR A HEAR-
25 ING ON THE PETITION FOR FORECLOSURE, WHICH HEARING SHALL BE HELD
26 NOT MORE THAN 30 DAYS BEFORE THE MARCH 1 IMMEDIATELY SUCCEEDING
27 THE DATE THE PETITION FOR FORECLOSURE IS FILED.

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1 SEC. 78I. (1) NOT LATER THAN MAY 1 IMMEDIATELY SUCCEEDING
2 THE FORFEITURE OF PROPERTY TO THE COUNTY TREASURER UNDER SECTION
3 78G, THE FORECLOSING GOVERNMENTAL UNIT SHALL CONDUCT A TITLE
4 SEARCH TO IDENTIFY THE OWNERS OF A PROPERTY INTEREST IN THE PROP-
5 ERTY WHO ARE ENTITLED TO NOTICE UNDER THIS SECTION OF THE SHOW
6 CAUSE HEARING UNDER SECTION 78J AND THE FORECLOSURE HEARING UNDER
7 SECTION 78K. THE FORECLOSING GOVERNMENTAL UNIT MAY ENTER INTO A
8 CONTRACT WITH 1 OR MORE TITLE INSURANCE COMPANIES OR AGENTS
9 LICENSED TO CONDUCT BUSINESS IN THIS STATE TO PERFORM THE TITLE
10 SEARCH REQUIRED UNDER THIS SUBSECTION AND TO PERFORM THE OTHER
11 FUNCTIONS SET FORTH IN THIS SECTION.

12 (2) THE FORECLOSING GOVERNMENTAL UNIT OR ITS AUTHORIZED REP-
13 RESENTATIVE SHALL DETERMINE THE ADDRESS REASONABLY CALCULATED TO
14 APPRISE THOSE OWNERS OF A PROPERTY INTEREST OF THE PENDENCY OF
15 THE SHOW CAUSE HEARING UNDER SECTION 78J AND THE FORECLOSURE
16 HEARING UNDER SECTION 78K AND SHALL SEND NOTICE OF THE SHOW CAUSE
17 HEARING UNDER SECTION 78J AND THE FORECLOSURE HEARING UNDER
18 SECTION 78K TO THOSE OWNERS, TO A PERSON ENTITLED TO NOTICE OF
19 THE RETURN OF DELINQUENT TAXES UNDER SECTION 78A(4), AND TO A
20 PERSON TO WHOM A TAX DEED FOR PROPERTY RETURNED FOR DELINQUENT
21 TAXES WAS ISSUED PURSUANT TO SECTION 72 AS DETERMINED BY THE
22 RECORDS OF THE STATE TREASURER, BY CERTIFIED MAIL, RETURN RECEIPT
23 REQUESTED, NOT LESS THAN 30 DAYS BEFORE THE SHOW CAUSE HEARING.
24 THE FAILURE OF THE FORECLOSING GOVERNMENTAL UNIT TO COMPLY WITH
25 ANY PROVISION OF THIS SECTION SHALL NOT INVALIDATE ANY PROCEEDING
26 UNDER THIS ACT IF THE OWNER OF A PROPERTY INTEREST OR A PERSON TO
27 WHOM A TAX DEED WAS ISSUED IS ACCORDED THE MINIMUM DUE PROCESS

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1 REQUIRED UNDER THE STATE CONSTITUTION OF 1963 AND THE
2 CONSTITUTION OF THE UNITED STATES.

3 (3) THE FORECLOSING GOVERNMENTAL UNIT OR ITS AUTHORIZED REP-
4 REPRESENTATIVE SHALL MAKE A PERSONAL VISIT TO EACH PARCEL OF PROP-
5 ERTY FORFEITED TO THE COUNTY TREASURER UNDER SECTION 78G TO
6 ASCERTAIN WHETHER OR NOT THE PROPERTY IS OCCUPIED. IF THE PROP-
7 ERTY APPEARS TO BE OCCUPIED, THE FORECLOSING GOVERNMENTAL UNIT OR
8 ITS AUTHORIZED REPRESENTATIVE SHALL DO ALL OF THE FOLLOWING:

9 (A) ATTEMPT TO PERSONALLY SERVE UPON A PERSON OCCUPYING THE
10 PROPERTY A COPY OF A NOTICE OF THE SHOW CAUSE HEARING UNDER
11 SECTION 78J AND THE FORECLOSURE HEARING UNDER SECTION 78K.

12 (B) IF A PERSON OCCUPYING THE PROPERTY IS PERSONALLY SERVED,
13 ORALLY INFORM THE OCCUPANT THAT THE PROPERTY WILL BE FORECLOSED
14 AND THE OCCUPANTS WILL BE REQUIRED TO VACATE UNLESS ALL FORFEITED
15 UNPAID DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES ARE PAID,
16 OF THE TIME WITHIN WHICH ALL FORFEITED UNPAID DELINQUENT TAXES,
17 INTEREST, PENALTIES, AND FEES MUST BE PAID, AND OF AGENCIES OR
18 OTHER RESOURCES THAT MAY BE AVAILABLE TO ASSIST THE OWNER TO
19 AVOID LOSS OF THE PROPERTY.

20 (C) IF THE OCCUPANT APPEARS TO LACK THE ABILITY TO UNDER-
21 STAND THE ADVICE GIVEN, NOTIFY THE FAMILY INDEPENDENCE AGENCY OR
22 PROVIDE THE OCCUPANT WITH THE NAMES AND TELEPHONE NUMBER OF THE
23 AGENCIES THAT MAY BE ABLE TO ASSIST THE OCCUPANT.

24 (D) IF THE FORECLOSING GOVERNMENTAL UNIT OR ITS AUTHORIZED
25 REPRESENTATIVE IS NOT ABLE TO PERSONALLY MEET WITH THE OCCUPANT,
26 THE FORECLOSING GOVERNMENTAL UNIT OR ITS AUTHORIZED
27 REPRESENTATIVE SHALL PLACE THE NOTICE IN A CONSPICUOUS MANNER ON

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1 THE PROPERTY AND SHALL ALSO PLACE IN A CONSPICUOUS MANNER ON THE
2 PROPERTY A NOTICE THAT EXPLAINS, IN PLAIN ENGLISH, THAT THE PROP-
3 ERTY WILL BE FORECLOSED UNLESS FORFEITED UNPAID DELINQUENT TAXES,
4 PENALTIES, INTEREST, AND FEES ARE PAID, THE TIME WITHIN WHICH
5 FORFEITED UNPAID DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES
6 MUST BE PAID, AND THE NAMES, ADDRESSES, AND TELEPHONE NUMBERS OF
7 AGENCIES OR OTHER RESOURCES THAT MAY BE AVAILABLE TO ASSIST THE
8 OCCUPANT TO AVOID LOSS OF THE PROPERTY. IF THIS STATE IS THE
9 FORECLOSING GOVERNMENTAL UNIT WITHIN A COUNTY, THE DEPARTMENT OF
10 NATURAL RESOURCES SHALL PERFORM THE PERSONAL VISIT TO EACH PARCEL
11 OF PROPERTY UNDER THIS SUBSECTION ON BEHALF OF THIS STATE.

12 (4) THE FORECLOSING GOVERNMENTAL UNIT OR ITS AUTHORIZED REP-
13 RESENTATIVE SHALL RECORD THE PROOF OF SERVICE OF THE NOTICE OF
14 THE SHOW CAUSE HEARING UNDER SECTION 78J, THE FORECLOSURE HEARING
15 UNDER SECTION 78K, AND THE PERSONAL VISIT TO THE PROPERTY
16 REQUIRED UNDER THIS SECTION WITH THE REGISTER OF DEEDS IN THE
17 COUNTY IN WHICH THE PROPERTY IS LOCATED.

18 (5) IF THE FORECLOSING GOVERNMENTAL UNIT ENTERED INTO A CON-
19 TRACT WITH A TITLE INSURANCE COMPANY OR AGENT LICENSED TO DO
20 BUSINESS IN THIS STATE UNDER SUBSECTION (1), THE FORECLOSING GOV-
21 ERNMENTAL UNIT SHALL PROVIDE THE PROOF OF SERVICE RECORDED UNDER
22 SUBSECTION (4) TO THE TITLE INSURANCE COMPANY OR AGENT. WITHIN
23 10 DAYS AFTER RECEIPT OF THE PROOF OF SERVICE OF THE NOTICE OF
24 THE SHOW CAUSE HEARING UNDER SECTION 78J, THE FORECLOSURE HEARING
25 UNDER SECTION 78K, AND THE PERSONAL VISIT TO THE PROPERTY, THE
26 TITLE INSURANCE COMPANY OR AGENT SHALL NOTIFY THE FORECLOSING
27 GOVERNMENTAL UNIT IN WRITING OF ANY DEFICIENCY IN SERVICE. IF

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1 THE FORECLOSING GOVERNMENTAL UNIT IS NOTIFIED OF ANY DEFICIENCY
2 IN SERVICE, THE FORECLOSING GOVERNMENTAL UNIT SHALL CORRECT THAT
3 DEFICIENCY AND PROVIDE PROOF OF THAT CORRECTION TO THE TITLE
4 INSURANCE COMPANY OR AGENT.

5 (6) IF THE FORECLOSING GOVERNMENTAL UNIT OR ITS AUTHORIZED
6 REPRESENTATIVE IS UNABLE TO ASCERTAIN THE ADDRESS REASONABLY CAL-
7 CULATED TO APPRISE THE OWNERS OF A PROPERTY INTEREST ENTITLED TO
8 NOTICE UNDER THIS SECTION, OR IS UNABLE TO SERVE THE OWNER OF A
9 PROPERTY INTEREST, SERVICE OF THE NOTICE SHALL BE MADE BY
10 PUBLICATION. THE NOTICE SHALL BE PUBLISHED FOR 3 SUCCESSIVE
11 WEEKS, ONCE EACH WEEK, IN A NEWSPAPER PUBLISHED AND CIRCULATED IN
12 THE COUNTY IN WHICH THE PROPERTY IS LOCATED, IF THERE IS ONE. IF
13 NO PAPER IS PUBLISHED IN THAT COUNTY, PUBLICATION SHALL BE MADE
14 IN A NEWSPAPER PUBLISHED AND CIRCULATED IN AN ADJOINING COUNTY,
15 AND PROOF OF PUBLICATION, BY AFFIDAVIT OF THE PRINTER OR PUB-
16 LISHER OF THE NEWSPAPER, SHALL BE RECORDED WITH THE REGISTER OF
17 DEEDS IN THE COUNTY IN WHICH THE PROPERTY IS LOCATED. THIS PUB-
18 LICATION SHALL BE INSTEAD OF SERVICE UNDER SUBSECTION (2).
19 PUBLICATION UNDER THIS SUBSECTION IS SUBJECT TO THE REQUIREMENTS
20 SET FORTH IN SECTION 65.

21 (7) THE OWNER OF A PROPERTY INTEREST IS ENTITLED TO NOTICE
22 UNDER THIS SECTION OF THE SHOW CAUSE HEARING UNDER SECTION 78J
23 AND THE FORECLOSURE HEARING UNDER SECTION 78K IF THAT OWNER'S
24 INTEREST WAS IDENTIFIABLE BY REFERENCE TO ANY OF THE FOLLOWING
25 SOURCES BEFORE THE DATE THAT THE COUNTY TREASURER RECORDS THE
26 CERTIFICATE REQUIRED UNDER SECTION 78G(2):

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- 1 (A) RECORDS IN THE OFFICE OF THE COUNTY REGISTER OF DEEDS.
2 (B) TAX RECORDS IN THE OFFICE OF THE COUNTY TREASURER.
3 (C) RECORDS IN THE OFFICE OF THE LOCAL ASSESSOR.
4 (D) RECORDS IN THE OFFICE OF THE LOCAL TREASURER.
5 (8) THE NOTICE REQUIRED UNDER THIS SECTION SHALL INCLUDE ALL
6 OF THE FOLLOWING:
7 (A) THE DATE ON WHICH THE PROPERTY WAS FORFEITED TO THE
8 COUNTY TREASURER.
9 (B) A STATEMENT THAT THE PERSON NOTIFIED MAY LOSE HIS OR HER
10 INTEREST IN THE PROPERTY AS A RESULT OF THE FORECLOSURE PROCEED-
11 ING UNDER SECTION 78K.
12 (C) A LEGAL DESCRIPTION OR PARCEL NUMBER OF THE PROPERTY AND
13 THE STREET ADDRESS OF THE PROPERTY, IF POSSIBLE.
14 (D) ALL PERSONS TO WHOM THE NOTICE IS ADDRESSED.
15 (E) THE TOTAL TAXES, INTEREST, PENALTIES, AND FEES DUE ON
16 THE PROPERTY.
17 (F) THE DATE AND TIME OF THE SHOW CAUSE HEARING UNDER SEC-
18 TION 78J.
19 (G) THE DATE AND TIME OF THE HEARING ON THE PETITION FOR
20 FORECLOSURE UNDER SECTION 78K, AND A STATEMENT THAT UNLESS THE
21 FORFEITED UNPAID DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES
22 ARE PAID WITHIN 21 DAYS AFTER JUDGMENT IS ENTERED IN THE FORECLOSURE
23 PROCEEDING UNDER SECTION 78K, THE TITLE TO THE PROPERTY SHALL VEST ABSO-
24 LUTELY IN THE FORECLOSING GOVERNMENTAL UNIT.
25 (H) AN EXPLANATION OF THE PERSON'S RIGHTS OF REDEMPTION AND
26 NOTICE THAT THE RIGHTS OF REDEMPTION WILL EXPIRE 21 DAYS AFTER
27 ENTERED IN THE FORECLOSURE PROCEEDING UNDER SECTION 78K.

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1 (9) THE OWNER OF A PROPERTY INTEREST WHO HAS BEEN PROPERLY
2 SERVED WITH A NOTICE OF THE SHOW CAUSE HEARING UNDER SECTION 78J
3 AND THE FORECLOSURE HEARING UNDER SECTION 78K AND WHO FAILED TO
4 REDEEM THE PROPERTY AS PROVIDED UNDER THIS ACT SHALL NOT ASSERT
5 ANY OF THE FOLLOWING:

6 (A) THAT NOTICE WAS INSUFFICIENT OR INADEQUATE ON THE
7 GROUNDS THAT SOME OTHER OWNER OF A PROPERTY INTEREST WAS NOT ALSO
8 SERVED.

9 (B) THAT THE REDEMPTION PERIOD PROVIDED UNDER THIS ACT WAS
10 EXTENDED IN ANY WAY ON THE GROUNDS THAT SOME OTHER OWNER OF A
11 PROPERTY INTEREST WAS NOT ALSO SERVED.

12 SEC. 78J. (1) IF A PETITION FOR FORECLOSURE IS FILED UNDER
13 SECTION 78H, THE FORECLOSING GOVERNMENTAL UNIT SHALL SCHEDULE A
14 HEARING NOT LATER THAN 7 DAYS IMMEDIATELY PRECEDING THE DATE
15 OF THE FORECLOSURE HEARING UNDER SECTION 78K TO SHOW CAUSE WHY
16 ABSOLUTE TITLE TO THE PROPERTY FORFEITED TO THE COUNTY TREASURER
17 UNDER SECTION 78G SHOULD NOT VEST IN THE FORECLOSING GOVERNMENTAL
18 UNIT. THE FORECLOSING GOVERNMENTAL UNIT MAY HOLD COMBINED OR
19 SEPARATE HEARINGS FOR DIFFERENT OWNERS OR PERSONS WITH A PROPERTY
20 INTEREST IN THE PROPERTY FORFEITED TO THE COUNTY TREASURER.

21 (2) THE OWNER AND ANY PERSON WITH A PROPERTY INTEREST IN THE
22 PROPERTY FORFEITED TO THE COUNTY TREASURER MAY APPEAR AT THE
23 HEARING HELD PURSUANT TO THIS SECTION AND REDEEM THAT PROPERTY OR
24 SHOW CAUSE WHY ABSOLUTE TITLE TO THAT PROPERTY SHOULD NOT VEST IN
25 THE FORECLOSING GOVERNMENTAL UNIT FOR ANY OF THE REASONS SET
26 FORTH IN SECTION 78K(2).

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1 (3) IF THE OWNER OR ANY PERSON WITH A PROPERTY INTEREST IN
2 THE PROPERTY FORFEITED TO THE COUNTY TREASURER PREVAILS IN A
3 HEARING UNDER SUBSECTION (1), THE FORECLOSING GOVERNMENTAL UNIT
4 SHALL NOTIFY THE COUNTY TREASURER AND THE COUNTY TREASURER SHALL
5 CORRECT THE TAX ROLL TO REFLECT THAT DETERMINATION.

6 SEC. 78K. (1) IF A PETITION FOR FORECLOSURE IS FILED UNDER
7 SECTION 78H, BEFORE THE DATE OF THE HEARING, THE FORECLOSING GOV-
8 ERNMENTAL UNIT SHALL FILE WITH THE CLERK OF THE CIRCUIT COURT
9 PROOF OF ANY NOTICE, SERVICE, OR PUBLICATION REQUIRED UNDER THIS
10 ACT.

11 (2) A PERSON CLAIMING AN INTEREST IN A PARCEL OF PROPERTY
12 SET FORTH IN THE PETITION FOR FORECLOSURE MAY CONTEST THE VALID-
13 ITY OR CORRECTNESS OF THE FORFEITED UNPAID DELINQUENT TAXES,
14 INTEREST, PENALTIES, AND FEES FOR 1 OR MORE OF THE FOLLOWING
15 REASONS:

16 (A) NO LAW AUTHORIZES THE TAX.

17 (B) THE PERSON APPOINTED TO DECIDE WHETHER A TAX SHALL BE
18 LEVIED UNDER A LAW OF THIS STATE ACTED WITHOUT JURISDICTION, OR
19 DID NOT IMPOSE THE TAX IN QUESTION.

20 (C) THE PROPERTY WAS EXEMPT FROM THE TAX IN QUESTION, OR THE
21 TAX WAS NOT LEGALLY LEVIED.

22 (D) THE TAX HAS BEEN PAID WITHIN THE TIME LIMITED BY LAW FOR
23 PAYMENT OR REDEMPTION.

24 (E) THE TAX WAS ASSESSED FRAUDULENTLY.

25 (F) THE DESCRIPTION OF THE PROPERTY USED IN THE ASSESSMENT
26 WAS SO INDEFINITE OR ERRONEOUS THAT THE FORFEITURE WAS VOID.

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1 (3) A PERSON CLAIMING AN INTEREST IN A PARCEL OF PROPERTY
2 SET FORTH IN THE PETITION FOR FORECLOSURE WHO DESIRES TO CONTEST
3 THAT PETITION SHALL FILE WRITTEN OBJECTIONS WITH THE CLERK OF THE
4 CIRCUIT COURT AND SERVE THOSE OBJECTIONS ON THE FORECLOSING GOV-
5 ERNMENTAL UNIT.

6 (4) IF THE COURT DETERMINES THAT THE OWNER OF PROPERTY
7 SUBJECT TO FORECLOSURE IS A MINOR HEIR, IS INCOMPETENT, OR IS
8 WITHOUT MEANS OF SUPPORT, THE COURT MAY WITHHOLD THAT PROPERTY
9 FROM FORECLOSURE FOR 1 YEAR OR MAY ENTER AN ORDER EXTENDING THE
10 REDEMPTION PERIOD AS THE COURT DETERMINES TO BE EQUITABLE. IF
11 THE COURT WITHHOLDS PROPERTY FROM FORECLOSURE UNDER THIS SUBSEC-
12 TION, A TAXING UNIT'S LIEN FOR TAXES DUE IS NOT PREJUDICED AND
13 THAT PROPERTY SHALL BE INCLUDED IN THE IMMEDIATELY SUCCEEDING
14 YEAR'S TAX FORECLOSURE PROCEEDING.

15 (5) THE CIRCUIT COURT SHALL ENTER JUDGMENT ON A PETITION FOR
16 FORECLOSURE FILED UNDER SECTION 78H NOT MORE THAN 10 DAYS AFTER
17 THE MARCH 1 IMMEDIATELY SUCCEEDING THE DATE THE PETITION FOR
18 FORECLOSURE IS FILED FOR UNCONTESTED CASES OR 10 DAYS AFTER THE
19 CONCLUSION OF THE HEARING FOR CONTESTED CASES. [REDACTED]

20 [REDACTED]
21 [REDACTED] ALL REDEMPTION RIGHTS TO THE PROP-
22 ERTY EXPIRE 21 DAYS AFTER THE CIRCUIT COURT ENTERS A JUDGMENT
23 FORECLOSING THE PROPERTY AS REQUESTED IN THE PETITION FOR
24 FORECLOSURE. THE CIRCUIT COURT'S JUDGMENT SHALL SPECIFY ALL OF
25 THE FOLLOWING:

26 (A) THE LEGAL DESCRIPTION AND, IF KNOWN, THE STREET ADDRESS
27 OF THE PROPERTY FORECLOSED AND THE FORFEITED UNPAID DELINQUENT
TAXES, INTEREST, PENALTIES, AND FEES DUE ON EACH PARCEL OF
PROPERTY.

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1 (B) THAT FEE SIMPLE TITLE TO PROPERTY FORECLOSED BY THE
2 JUDGMENT WILL VEST ABSOLUTELY IN THE FORECLOSING GOVERNMENTAL
3 UNIT, WITHOUT ANY FURTHER RIGHTS OF REDEMPTION, IF ALL FORFEITED
4 DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES ARE NOT PAID WITHIN
5 21 DAYS AFTER ENTRY OF THE JUDGMENT.
6 (C) THAT ALL LIENS AGAINST THE PROPERTY, EXCEPT FUTURE
7 INSTALLMENTS OF SPECIAL ASSESSMENTS AND LIENS RECORDED BY THIS
8 STATE OR THE FORECLOSING GOVERNMENTAL UNIT PURSUANT TO THE NATU-
9 RAL RESOURCES AND ENVIRONMENTAL PROTECTION ACT, 1994 PA 451,
10 MCL 324.101 TO 324.90106, ARE EXTINGUISHED, IF ALL FORFEITED
11 DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES ARE NOT PAID WITHIN
12 21 DAYS AFTER ENTRY OF THE JUDGMENT.
13 (D) THAT THE FORECLOSING GOVERNMENTAL UNIT HAS GOOD AND MAR-
14 KETABLE FEE SIMPLE TITLE TO THE PROPERTY, IF ALL FORFEITED
15 DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES ARE NOT PAID WITHIN
16 21 DAYS AFTER ENTRY OF THE JUDGMENT.
17 (E) THAT ALL EXISTING RECORDED AND UNRECORDED INTERESTS IN
18 THAT PROPERTY ARE EXTINGUISHED, EXCEPT A VISIBLE OR RECORDED
19 EASEMENT OR RIGHT-OF-WAY, PRIVATE DEED RESTRICTIONS, RESTRICTIONS
20 IMPOSED PURSUANT TO THE NATURAL RESOURCES AND ENVIRONMENTAL PRO-
21 TECTION ACT, 1994 PA 451, MCL 324.101 TO 324.90106, OR OTHER GOV-
22 ERNMENTAL INTERESTS, IF ALL FORFEITED DELINQUENT TAXES, INTEREST,
23 PENALTIES, AND FEES ARE NOT PAID WITHIN 21 DAYS AFTER ENTRY OF THE
24 JUDGMENT.
25 (F) A FINDING THAT THOSE ENTITLED TO NOTICE AND AN OPPORTU-
26 NITY TO BE HEARD HAVE BEEN PROVIDED THAT NOTICE AND OPPORTUNITY.
27 (6) FEE SIMPLE TITLE TO PROPERTY SET FORTH IN A PETITION FOR
FORECLOSURE FILED UNDER SECTION 78H ON WHICH FORFEITED DELINQUENT
TAXES, INTEREST, PENALTIES, AND FEES ARE NOT PAID WITHIN 21 DAYS
AFTER THE
ENTRY OF JUDGMENT SHALL VEST ABSOLUTELY IN THE FORECLOSING GOV-
ERNMENTAL UNIT _____, AND THE FORECLOSING GOV-
ERNMENTAL UNIT SHALL HAVE ABSOLUTE TITLE TO THE PROPERTY. THE
FORECLOSING GOVERNMENTAL UNIT'S TITLE IS NOT SUBJECT TO ANY
RECORDED OR UNRECORDED LIEN AND SHALL NOT BE STAYED OR HELD
INVALID EXCEPT AS PROVIDED IN SUBSECTION (7).

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1 (7) THE FORECLOSING GOVERNMENTAL UNIT OR A PERSON CLAIMING
2 TO HAVE A PROPERTY INTEREST UNDER SECTION 78I IN PROPERTY FORE-
3 CLOSED UNDER THIS SECTION MAY APPEAL THE CIRCUIT COURT'S JUDGMENT
4 FORECLOSING PROPERTY TO THE COURT OF APPEALS. AN APPEAL UNDER
5 THIS SUBSECTION IS LIMITED TO THE RECORD OF THE PROCEEDINGS IN
6 THE CIRCUIT COURT UNDER THIS SECTION AND SHALL NOT BE DE NOVO.
7 THE CIRCUIT COURT'S JUDGMENT FORECLOSING PROPERTY SHALL BE STAYED
8 UNTIL THE COURT OF APPEALS HAS REVERSED, MODIFIED, OR AFFIRMED
9 THAT JUDGMENT. TO APPEAL THE CIRCUIT COURT'S JUDGMENT FORECLOS-
10 ING PROPERTY, A PERSON APPEALING THE JUDGMENT SHALL PAY TO THE
11 COUNTY TREASURER THE AMOUNT DETERMINED TO BE DUE TO THE COUNTY
12 TREASURER UNDER THE JUDGMENT WITHIN 21 DAYS AFTER THE CIRCUIT
13 COURT'S JUDGMENT IS ENTERED, TOGETHER WITH A NOTICE OF APPEAL.
14 IF THE CIRCUIT COURT'S JUDGMENT IS AFFIRMED ON APPEAL, THE AMOUNT
15 DETERMINED TO BE DUE SHALL BE REFUNDED TO THE PERSON WHO APPEALED
16 THE JUDGMENT. IF THE CIRCUIT COURT'S JUDGMENT IS REVERSED OR
17 MODIFIED ON APPEAL, THE COUNTY TREASURER SHALL REFUND THE AMOUNT
18 DETERMINED TO BE DUE TO THE PERSON WHO APPEALED THE JUDGMENT, IF
19 ANY, AND RETAIN THE BALANCE IN ACCORDANCE WITH THE ORDER OF THE
20 COURT OF APPEALS.

21 (8) THE FORECLOSING GOVERNMENTAL UNIT SHALL RECORD EITHER
22 THE JUDGMENT OR A NOTICE OF JUDGMENT IN THE OFFICE OF THE REGIS-
23 TER OF DEEDS FOR THE COUNTY IN WHICH THE FORECLOSED PROPERTY IS
24 LOCATED.

25 SEC. 78I. (1) IF A JUDGMENT FOR FORECLOSURE IS ENTERED
26 UNDER SECTION 78K AND ALL EXISTING RECORDED AND UNRECORDED
27 INTERESTS IN A PARCEL OF PROPERTY ARE EXTINGUISHED AS PROVIDED IN

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1 SECTION 78K, THE OWNER OF ANY EXTINGUISHED RECORDED OR UNRECORDED
2 INTEREST IN THAT PROPERTY WHO CLAIMS THAT HE OR SHE DID NOT
3 RECEIVE ANY NOTICE REQUIRED UNDER THIS ACT SHALL NOT BRING AN
4 ACTION FOR POSSESSION OF THE PROPERTY AGAINST ANY SUBSEQUENT
5 OWNER, BUT MAY ONLY BRING AN ACTION TO RECOVER MONETARY DAMAGES
6 AS PROVIDED IN THIS SECTION.

7 (2) THE COURT OF CLAIMS HAS ORIGINAL AND EXCLUSIVE JURISDIC-
8 TION IN ANY ACTION TO RECOVER MONETARY DAMAGES UNDER THIS
9 SECTION.

10 (3) AN ACTION TO RECOVER MONETARY DAMAGES UNDER THIS SECTION
11 SHALL NOT BE BROUGHT MORE THAN 2 YEARS AFTER A JUDGMENT FOR FORE-
12 CLOSURE IS ENTERED UNDER SECTION 78K.

13 (4) ANY MONETARY DAMAGES RECOVERABLE UNDER THIS SECTION
14 SHALL BE DETERMINED AS OF THE DATE A JUDGMENT FOR FORECLOSURE IS
15 ENTERED UNDER SECTION 78K AND SHALL NOT EXCEED THE FAIR MARKET
16 VALUE OF THE PROPERTY ON THAT DATE.

17 SEC. 78M. (1) NOT LATER THAN THE FIRST TUESDAY IN JULY, OR
18 THE FIRST TUESDAY IN SEPTEMBER IF A SALE IS NOT HELD UNDER SUB-
19 SECTION (2), IMMEDIATELY SUCCEEDING THE ENTRY OF JUDGMENT UNDER
20 SECTION 78K VESTING ABSOLUTE TITLE TO TAX DELINQUENT PROPERTY IN
21 THE FORECLOSING GOVERNMENTAL UNIT, THIS STATE IS GRANTED THE
22 RIGHT OF FIRST REFUSAL TO PURCHASE PROPERTY AT THE GREATER OF THE
23 MINIMUM BID OR ITS FAIR MARKET VALUE BY PAYING THAT AMOUNT TO THE
24 FORECLOSING GOVERNMENTAL UNIT IF THE FORECLOSING GOVERNMENTAL
25 UNIT IS NOT THIS STATE. IF THIS STATE ELECTS NOT TO PURCHASE THE
26 PROPERTY UNDER ITS RIGHT OF FIRST REFUSAL, A CITY, VILLAGE, OR
27 TOWNSHIP MAY PURCHASE FOR A PUBLIC PURPOSE ANY PROPERTY LOCATED

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1 WITHIN THAT CITY, VILLAGE, OR TOWNSHIP SET FORTH IN THE JUDGMENT
2 AND SUBJECT TO SALE UNDER THIS SECTION BY PAYMENT TO THE FORE-
3 CLOSING GOVERNMENTAL UNIT OF THE MINIMUM BID. IF A CITY, VIL-
4 LAGE, OR TOWNSHIP DOES NOT PURCHASE THAT PROPERTY, THE COUNTY IN
5 WHICH THAT PROPERTY IS LOCATED MAY PURCHASE THAT PROPERTY UNDER
6 THIS SECTION BY PAYMENT TO THE FORECLOSING GOVERNMENTAL UNIT OF
7 THE MINIMUM BID. IF PROPERTY IS PURCHASED BY A CITY, VILLAGE,
8 TOWNSHIP, OR COUNTY UNDER THIS SUBSECTION, THE FORECLOSING GOV-
9 ERNMENTAL UNIT SHALL CONVEY THE PROPERTY TO THE PURCHASING CITY,
10 VILLAGE, TOWNSHIP, OR COUNTY WITHIN 30 DAYS. IF PROPERTY PUR-
11 CHASED BY A CITY, VILLAGE, TOWNSHIP, OR COUNTY UNDER THIS SUBSEC-
12 TION IS SUBSEQUENTLY SOLD FOR AN AMOUNT IN EXCESS OF THE MINIMUM
13 BID AND ALL COSTS INCURRED RELATING TO DEMOLITION, RENOVATION,
14 IMPROVEMENTS, OR INFRASTRUCTURE DEVELOPMENT, THE EXCESS AMOUNT
15 SHALL BE RETURNED TO THE DELINQUENT TAX PROPERTY SALES PROCEEDS
16 ACCOUNT FOR THE YEAR IN WHICH THE PROPERTY WAS PURCHASED BY THE
17 CITY, VILLAGE, TOWNSHIP, OR COUNTY OR, IF THIS STATE IS THE FORE-
18 CLOSING GOVERNMENTAL UNIT WITHIN A COUNTY, TO THE LAND REUTILIZA-
19 TION FUND CREATED UNDER SECTION 78N. UPON THE REQUEST OF THE
20 FORECLOSING GOVERNMENTAL UNIT, A CITY, VILLAGE, TOWNSHIP, OR
21 COUNTY THAT PURCHASED PROPERTY UNDER THIS SUBSECTION SHALL PRO-
22 VIDE TO THE FORECLOSING GOVERNMENTAL UNIT WITHOUT COST INFORMA-
23 TION REGARDING ANY SUBSEQUENT SALE OR TRANSFER OF THE PROPERTY.
24 THIS SUBSECTION APPLIES TO THE PURCHASE OF PROPERTY BY THIS
25 STATE, A CITY, VILLAGE, OR TOWNSHIP, OR A COUNTY PRIOR TO A SALE
26 HELD UNDER SUBSECTION (2) OR, IF NO SALE IS HELD UNDER SUBSECTION
27 (2), PRIOR TO A SALE HELD UNDER SUBSECTION (4).

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1 (2) SUBJECT TO SUBSECTION (1), BEGINNING ON THE THIRD
2 TUESDAY IN JULY IMMEDIATELY SUCCEEDING THE ENTRY OF THE JUDGMENT
3 UNDER SECTION 78K VESTING ABSOLUTE TITLE TO TAX DELINQUENT PROP-
4 ERTY IN THE FORECLOSING GOVERNMENTAL UNIT, THE FORECLOSING GOV-
5 ERNMENTAL UNIT, OR ITS AUTHORIZED REPRESENTATIVE, AT THE OPTION
6 OF THE FORECLOSING GOVERNMENTAL UNIT, MAY HOLD 1 OR MORE PROPERTY
7 SALES AT 1 OR MORE CONVENIENT LOCATIONS AT WHICH PROPERTY FORE-
8 CLOSED BY THE JUDGMENT ENTERED UNDER SECTION 78K SHALL BE SOLD BY
9 AUCTION SALE. NOTICE OF THE TIME AND LOCATION OF THE SALE SHALL
10 BE PUBLISHED NOT LESS THAN 30 DAYS BEFORE THE SALE IN A NEWSPAPER
11 PUBLISHED AND CIRCULATED IN THE COUNTY IN WHICH THE PROPERTY IS
12 LOCATED, IF THERE IS ONE. IF NO NEWSPAPER IS PUBLISHED IN THAT
13 COUNTY, PUBLICATION SHALL BE MADE IN A NEWSPAPER PUBLISHED AND
14 CIRCULATED IN AN ADJOINING COUNTY. THE SALE OR SALES SHALL BE
15 COMPLETED WITHIN 15 DAYS. PROPERTY SHALL BE SOLD TO THE PERSON
16 BIDDING THE HIGHEST AMOUNT ABOVE THE MINIMUM BID. THE FORECLOS-
17 ING GOVERNMENTAL UNIT MAY SELL PARCELS INDIVIDUALLY OR MAY OFFER
18 2 OR MORE PARCELS FOR SALE AS A GROUP. THE MINIMUM BID FOR A
19 GROUP OF PARCELS SHALL EQUAL THE SUM OF THE MINIMUM BID FOR EACH
20 PARCEL INCLUDED IN THE GROUP. THE FORECLOSING GOVERNMENTAL UNIT
21 MAY REQUIRE FULL PAYMENT BY CASH, CERTIFIED CHECK, OR MONEY ORDER
22 AT THE CLOSE OF EACH DAY'S BIDDING. NOT MORE THAN 30 DAYS AFTER
23 THE DATE OF A SALE UNDER THIS SUBSECTION, THE FORECLOSING GOVERN-
24 MENTAL UNIT SHALL CONVEY THE PROPERTY BY DEED TO THE PERSON BID-
25 DING THE HIGHEST AMOUNT ABOVE THE MINIMUM BID. THE DEED SHALL
26 VEST FEE SIMPLE TITLE TO THE PROPERTY IN THE PERSON BIDDING THE
27 HIGHEST AMOUNT ABOVE THE MINIMUM BID. IF THIS STATE IS THE

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1 FORECLOSING GOVERNMENTAL UNIT WITHIN A COUNTY, THE DEPARTMENT OF
2 NATURAL RESOURCES SHALL CONDUCT THE SALE OF PROPERTY UNDER THIS
3 SUBSECTION AND SUBSECTIONS (4) AND (5) ON BEHALF OF THIS STATE.

4 (3) IF A SALE HAS BEEN HELD UNDER SUBSECTION (2), AFTER THE
5 CONCLUSION OF THAT SALE, AND NOT LATER THAN THE FIRST TUESDAY IN
6 SEPTEMBER IMMEDIATELY SUCCEEDING THAT SALE, A CITY, VILLAGE, OR
7 TOWNSHIP MAY PURCHASE ANY PROPERTY NOT PREVIOUSLY SOLD UNDER SUB-
8 SECTION (1) OR (2) BY PAYING THE MINIMUM BID TO THE FORECLOSING
9 GOVERNMENTAL UNIT. IF A CITY, VILLAGE, OR TOWNSHIP DOES NOT PUR-
10 CHASE THAT PROPERTY, THE COUNTY IN WHICH THAT PROPERTY IS LOCATED
11 MAY PURCHASE THAT PROPERTY UNDER THIS SECTION BY PAYMENT TO THE
12 FORECLOSING GOVERNMENTAL UNIT OF THE MINIMUM BID. IF PROPERTY IS
13 PURCHASED BY A CITY, VILLAGE, TOWNSHIP, OR COUNTY UNDER THIS SUB-
14 SECTION, THE FORECLOSING GOVERNMENTAL UNIT SHALL CONVEY THE PROP-
15 erty TO THE PURCHASING CITY, VILLAGE, TOWNSHIP, OR COUNTY WITHIN
16 30 DAYS.

17 (4) BEGINNING ON THE THIRD TUESDAY IN SEPTEMBER IMMEDIATELY
18 SUCCEEDING THE ENTRY OF THE JUDGMENT OF FORECLOSURE, ALL PROPERTY
19 NOT PREVIOUSLY SOLD BY THE FORECLOSING GOVERNMENTAL UNIT UNDER
20 SUBSECTION (1), (2), OR (3) SHALL BE OFFERED OR REOFFERED FOR
21 SALE, SUBJECT TO THE SAME REQUIREMENTS SET FORTH IN SUBSECTION
22 (2).

23 (5) BEGINNING ON THE THIRD TUESDAY IN NOVEMBER IMMEDIATELY
24 SUCCEEDING THE SALE HELD PURSUANT TO SUBSECTION (4), ALL PROPERTY
25 NOT PREVIOUSLY SOLD UNDER SUBSECTION (1), (2), (3), OR (4) SHALL
26 AGAIN BE REOFFERED FOR SALE. THE SALE IS SUBJECT TO THE

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1 REQUIREMENTS SET FORTH IN SUBSECTION (2), EXCEPT THAT THE MINIMUM
2 BID SHALL NOT BE REQUIRED.

3 (6) ON DECEMBER 1 IMMEDIATELY SUCCEEDING THE DATE OF THE
4 SALE UNDER SUBSECTION (5), A LIST OF ALL PROPERTY NOT PREVIOUSLY
5 SOLD BY THE FORECLOSING GOVERNMENTAL UNIT UNDER THIS SECTION
6 SHALL BE TRANSFERRED TO THE CLERK OF THE CITY, VILLAGE, OR TOWN-
7 SHIP IN WHICH THE PROPERTY IS LOCATED. THE CITY, VILLAGE, OR
8 TOWNSHIP MAY OBJECT IN WRITING TO THE TRANSFER OF 1 OR MORE PAR-
9 CELS OF PROPERTY SET FORTH ON THAT LIST. ON DECEMBER 30 IMMEDI-
10 ATELY SUCCEEDING THE DATE OF THE SALE UNDER SUBSECTION (5), ALL
11 PROPERTY NOT PREVIOUSLY SOLD BY THE FORECLOSING GOVERNMENTAL UNIT
12 UNDER THIS SECTION SHALL BE TRANSFERRED TO THE CITY, VILLAGE, OR
13 TOWNSHIP IN WHICH THE PROPERTY IS LOCATED, EXCEPT THOSE PARCELS
14 OF PROPERTY TO WHICH THE CITY, VILLAGE, OR TOWNSHIP HAS
15 OBJECTED. THE CITY, VILLAGE, OR TOWNSHIP MAY MAKE THE PROPERTY
16 AVAILABLE UNDER THE URBAN HOMESTEAD ACT OR FOR ANY OTHER LAWFUL
17 PURPOSE.

18 (7) IF PROPERTY NOT PREVIOUSLY SOLD IS NOT TRANSFERRED TO
19 THE CITY, VILLAGE, OR TOWNSHIP IN WHICH THE PROPERTY IS LOCATED
20 UNDER SUBSECTION (6), THE FORECLOSING GOVERNMENTAL UNIT SHALL
21 RETAIN POSSESSION OF THAT PROPERTY.

22 (8) A FORECLOSING GOVERNMENTAL UNIT SHALL DEPOSIT THE PRO-
23 CEEDS FROM THE SALE OF PROPERTY UNDER THIS SECTION INTO A
24 RESTRICTED ACCOUNT DESIGNATED AS THE "DELINQUENT TAX PROPERTY
25 SALES PROCEEDS FOR THE YEAR _____". THE FORECLOSING GOVERNMEN-
26 TAL UNIT SHALL DIRECT THE INVESTMENT OF THE ACCOUNT. THE
27 FORECLOSING GOVERNMENTAL UNIT SHALL CREDIT TO THE ACCOUNT

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1 INTEREST AND EARNINGS FROM ACCOUNT INVESTMENTS. PROCEEDS IN THAT
2 ACCOUNT SHALL ONLY BE USED BY THE FORECLOSING GOVERNMENTAL UNIT
3 FOR THE FOLLOWING PURPOSES IN THE FOLLOWING ORDER OF PRIORITY:

4 (A) THE DELINQUENT TAX REVOLVING FUND SHALL BE REIMBURSED
5 FOR ALL TAXES, INTEREST, AND FEES ON ALL OF THE PROPERTY, WHETHER
6 OR NOT ALL OF THE PROPERTY WAS SOLD.

7 (B) ALL COSTS OF THE SALE OF PROPERTY FOR THE YEAR SHALL BE
8 PAID.

9 (C) ANY COSTS OF THE FORECLOSURE PROCEEDINGS FOR THE YEAR,
10 INCLUDING, BUT NOT LIMITED TO, COSTS OF MAILING, PUBLICATION,
11 PERSONAL SERVICE, AND OUTSIDE CONTRACTORS SHALL BE PAID.

12 (D) ANY COSTS FOR THE SALE OF PROPERTY OR FORECLOSURE PRO-
13 CEEDINGS FOR ANY PRIOR YEAR THAT HAVE NOT BEEN PAID OR REIMBURSED
14 FROM THAT PRIOR YEAR'S DELINQUENT TAX PROPERTY SALES PROCEEDS
15 SHALL BE PAID.

16 (E) ANY COSTS INCURRED BY THE FORECLOSING GOVERNMENTAL UNIT
17 IN MAINTAINING PROPERTY FORECLOSED UNDER SECTION 78K BEFORE THE
18 SALE UNDER THIS SECTION SHALL BE PAID, INCLUDING COSTS OF ANY
19 ENVIRONMENTAL REMEDIATION.

20 (F) IF THE FORECLOSING GOVERNMENTAL UNIT IS THIS STATE, ANY
21 REMAINING BALANCE SHALL BE TRANSFERRED TO THE LAND REUTILIZATION
22 FUND CREATED UNDER SECTION 78N.

23 (9) TWO OR MORE COUNTY TREASURERS OF ADJACENT COUNTIES MAY
24 ELECT TO HOLD A JOINT SALE OF PROPERTY AS PROVIDED IN THIS
25 SECTION. IF 2 OR MORE COUNTY TREASURERS ELECT TO HOLD A JOINT
26 SALE, PROPERTY MAY BE SOLD UNDER THIS SECTION AT A LOCATION
27 OUTSIDE OF THE COUNTY IN WHICH THE PROPERTY IS LOCATED. THE SALE

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1 MAY BE CONDUCTED BY ANY COUNTY TREASURER PARTICIPATING IN THE
2 JOINT SALE.

3 (10) AS USED IN THIS SECTION, "MINIMUM BID" IS THE MINIMUM
4 AMOUNT ESTABLISHED BY THE FORECLOSING GOVERNMENTAL UNIT FOR WHICH
5 PROPERTY MAY BE SOLD UNDER THIS SECTION. THE MINIMUM BID SHALL
6 INCLUDE ALL OF THE FOLLOWING:

7 (A) ALL DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES DUE
8 ON THE PROPERTY. IF A CITY, VILLAGE, OR TOWNSHIP PURCHASES THE
9 PROPERTY, THE MINIMUM BID SHALL NOT INCLUDE ANY TAXES LEVIED BY
10 THAT CITY, VILLAGE, OR TOWNSHIP AND ANY INTEREST, PENALTIES, OR
11 FEES DUE ON THOSE TAXES.

12 (B) THE EXPENSES OF ADMINISTERING THE SALE, INCLUDING ALL
13 PREPARATIONS FOR THE SALE. THE FORECLOSING GOVERNMENTAL UNIT
14 SHALL ESTIMATE THE COST OF PREPARING FOR AND ADMINISTERING THE
15 ANNUAL SALE FOR PURPOSES OF PRORATING THE COST FOR EACH PROPERTY
16 INCLUDED IN THE SALE.

17 SEC. 78N. (1) THE LAND REUTILIZATION FUND IS CREATED WITHIN
18 THE DEPARTMENT OF TREASURY.

19 (2) THE STATE TREASURER MAY RECEIVE MONEY OR OTHER ASSETS
20 FROM ANY SOURCE FOR DEPOSIT INTO THE FUND. THE STATE TREASURER
21 SHALL DIRECT THE INVESTMENT OF THE FUND. THE STATE TREASURER
22 SHALL CREDIT TO THE FUND INTEREST AND EARNINGS FROM FUND
23 INVESTMENTS.

24 (3) MONEY IN THE FUND AT THE CLOSE OF THE FISCAL YEAR SHALL
25 REMAIN IN THE FUND AND SHALL NOT LAPSE TO THE GENERAL FUND.

26 (4) THE DEPARTMENT OF TREASURY MAY EXPEND MONEY FROM THE
27 FUND FOR 1 OR MORE OF THE FOLLOWING PURPOSES:

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1 (A) CONTRACTS WITH TITLE INSURANCE COMPANIES PURSUANT TO
2 SECTION 78I.

3 (B) COSTS OF DETERMINING ADDRESSES, SERVICE OF NOTICES, AND
4 RECORDING FEES INCURRED PURSUANT TO SECTION 78I.

5 (C) DEFENSE OF TITLE ACTIONS AS DETERMINED BY THE STATE
6 TREASURER.

7 (D) OTHER COSTS INCURRED IN ADMINISTERING THE FORECLOSURE
8 AND DISPOSITION OF PROPERTY FORFEITED FOR DELINQUENT TAXES UNDER
9 THIS ACT.

10 (5) AS USED IN THIS SECTION, "FUND" MEANS THE LAND REUTILI-
11 ZATION FUND CREATED IN THIS SECTION.

12 SEC. 78O. (1) NOT LATER THAN 1 YEAR AFTER THE EFFECTIVE
13 DATE OF THE AMENDATORY ACT THAT ADDED THIS SECTION, THE STATE
14 TREASURER SHALL PRESCRIBE THE FORM OF ALL OF THE FOLLOWING TO BE
15 USED IN THE ADMINISTRATION OF THE COLLECTION OF TAXES UNDER SEC-
16 TIONS 78 TO 78N:

17 (A) THE NOTICE AND THE PROOF OF SERVICE REQUIRED UNDER SEC-
18 TION 78I, WHICH SHALL INCLUDE THE STEPS TAKEN TO IDENTIFY THE
19 ADDRESSES OF THOSE PERSONS ENTITLED TO NOTICE UNDER THIS ACT.

20 (B) THE AFFIDAVIT OF PUBLICATION REQUIRED UNDER SECTION
21 78I.

22 (C) THE JUDGMENT OF FORECLOSURE REQUIRED UNDER SECTION 78K.

23 (2) IN PRESCRIBING THE FORMS REQUIRED UNDER SUBSECTION (1),
24 THE STATE TREASURER SHALL ACTIVELY SOLICIT RECOMMENDATIONS FROM
25 THE COUNTY TREASURERS AND OTHER INTERESTED PARTIES.

26 SEC. 78P. (1) NOT LATER THAN MARCH 1 IN EACH YEAR, THE
27 STATE TREASURER SHALL ADJUST ALL OF THE FOLLOWING FEES

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1 ADDED TO EACH PARCEL OF PROPERTY ON WHICH DELINQUENT TAXES REMAIN
2 UNPAID:

3 (A) THE FEE ADDED ON OCTOBER 1 UNDER SECTION 78D, WHICH
4 SHALL

5 BE ADEQUATE TO MEET THE EXPENSES INCURRED BY
6 COUNTY TREASURERS IN PROVIDING NOTICE BY CERTIFIED MAIL UNDER
7 SECTION 78F.

8 (B) THE FEE ADDED ON MARCH 1 UNDER SECTION 78G, WHICH

9
10 SHALL BE ADEQUATE TO MEET THE EXPENSES INCURRED BY THE
11 FORECLOSING GOVERNMENTAL UNITS IN CONDUCTING THE TITLE SEARCH
12 UNDER SECTION 78I.

(2) THE STATE TREASURER SHALL NOT ADJUST THE FEES UNDER
SUBSECTION (1) AFTER DECEMBER 31, 2002.

13 (3) NOT LATER THAN DECEMBER 31 IN EACH YEAR, EACH COUNTY
14 TREASURER IN THIS STATE SHALL SUBMIT A REPORT TO THE STATE TREA-
15 SURER DETAILING THE EXPENSES INCURRED IN THE ADMINISTRATION OF
16 THE DELINQUENT TAX COLLECTION PROCESS SET FORTH IN SECTIONS 78 TO
17 78P AND THE ADEQUACY OF THE FEES IMPOSED UNDER THIS ACT IN RELA-
18 TION TO THOSE EXPENSES.

19 (4) NOT LATER THAN DECEMBER 1, 2003, A COMMITTEE OF COUNTY
20 TREASURERS OF THIS STATE SELECTED BY THE MICHIGAN ASSOCIATION OF
21 COUNTY TREASURERS SHALL SUBMIT A REPORT TO THE HOUSE COMMITTEE ON
22 LOCAL GOVERNMENT AND URBAN POLICY OR ITS SUCCESSOR AND THE SENATE
23 COMMITTEE ON LOCAL, URBAN, AND STATE AFFAIRS OR ITS SUCCESSOR ON
24 THE DELINQUENT TAX COLLECTION PROCESS UNDER THIS ACT. THE REPORT
25 UNDER THIS SUBSECTION SHALL CONTAIN, BUT IS NOT LIMITED TO, ALL
26 OF THE FOLLOWING:

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1 (A) THE POTENTIAL SUCCESSES AND AREAS FOR IMPROVEMENT OF THE
2 DELINQUENT TAX COLLECTION PROCESS SET FORTH IN SECTIONS 78 TO
3 78P.

4 (B) THE ADEQUACY OF THE FEES ESTABLISHED UNDER THIS ACT.

5 Sec. 87c. (1) A county that has created a fund pursuant to
6 section 87b by resolution of its board of commissioners and with-
7 out a vote of its electors may borrow money and issue its revolv-
8 ing fund notes to establish or continue, in whole or in part, the
9 delinquent tax revolving fund and to pay the expenses of the
10 borrowing.

11 (2) If a fund is created and a county determines to borrow
12 pursuant to this section, the county treasurer shall be the agent
13 for the county in connection with all transactions relative to
14 the fund.

15 (3) If provided by separate resolution of the county board
16 of commissioners for any year in which a county determines to
17 borrow for the purposes provided in this section AND SUBJECT TO
18 SUBSECTION (16), there shall be payable from the surplus in the
19 fund an amount equal to 20% of the following amount to the county
20 treasurer for services as agent for the county and the remainder
21 of the following amount to the county treasurer's office for
22 delinquent tax administration expenses:

23 (a) For any delinquent tax on which the interest rate before
24 sale exceeds 1% per month, 1/27 of the interest collected per
25 month.

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1 (b) For any delinquent tax on which the interest rate before
2 sale is 1% per month or less, 3/64 of the interest collected each
3 month.

4 (4) The amount payable under subsection (3) to the county
5 treasurer for services as agent for the county shall not exceed
6 20% of the county treasurer's annual salary, and any excess over
7 this limitation shall be payable to the county treasurer's office
8 for delinquent tax administration expenses. In addition, the
9 total sum payable under subsection (3) shall not exceed 5% of the
10 total budget of the treasurer's office for that year.

11 (5) In the resolution authorizing the borrowing and issuance
12 of notes, the delinquent taxes from which the borrowing is to be
13 repaid shall be pledged to the payment of the principal and
14 interest of the notes, and the proceeds of the collection of the
15 delinquent taxes pledged and the interest on the proceeds shall
16 be placed in a segregated fund or account and shall not be used
17 for any other purpose until the notes are paid in full, including
18 interest. The segregated fund or account shall be established as
19 a part of the delinquent tax revolving fund and shall be
20 accounted for separately on the books of the county treasurer.

21 (6) The proceeds of the notes shall be placed in and used as
22 the whole or part of the fund established pursuant to section
23 87b, after the expenses of borrowing have been deducted.

24 ~~therefrom.~~

25 (7) Before a county issues notes under this act, it shall
26 make a sworn application to the ~~municipal finance commission~~
27 DEPARTMENT OF TREASURY for permission and shall attach to the

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1 application a certified copy of the resolution authorizing the
2 issuance of the notes. The application shall specify the actual
3 amount of the notes or maximum amount that the notes shall not
4 exceed, the maturity or maturities, and the maximum interest
5 rate. After receiving these materials, the ~~municipal finance~~
6 ~~commission~~ DEPARTMENT OF TREASURY shall issue its order approv-
7 ing or disapproving the issuance of the notes. Chapter II of
8 ~~Act No. 202 of the Public Acts of 1943, as amended, being sec-~~
9 ~~tions 132.1 to 132.3 of the Michigan Compiled Laws, relating to~~
10 ~~the municipal finance commission, its powers and duties, and its~~
11 ~~orders~~ THE MUNICIPAL FINANCE ACT, 1943 PA 202, MCL 132.1 TO
12 132.3, shall govern ~~insofar as it may be~~ IF applicable ~~in~~
13 ~~respect~~ to the various matters covered by this section. An
14 order of the ~~municipal finance commission~~ DEPARTMENT OF
15 TREASURY permitting the issuance of notes under this act ~~shall~~
16 IS not ~~be~~ considered an approval of the legality of the notes.
17 However, a determination or finding made by the ~~commission~~
18 DEPARTMENT OF TREASURY involving a question of fact, after the
19 issuance of the notes, ~~shall be~~ IS considered conclusive of
20 that fact. The issuance of the ~~commission's~~ DEPARTMENT OF
21 TREASURY'S order granting permission to issue notes shall be con-
22 sidered to mean that the ~~commission~~ DEPARTMENT OF TREASURY has
23 made the determination of facts or circumstances, has given the
24 approvals, and has reached the opinions necessary before issuance
25 of the order.

26 (8) The notes issued pursuant to this act shall comply with
27 all of the following:

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1 (a) Be in an aggregate principal amount not exceeding the
2 aggregate amount of the delinquent taxes pledged, exclusive of
3 interest.

4 (b) Bear interest not exceeding 11.5% per annum, except as
5 provided in section 89.

6 (c) Be in those denominations, and mature on the date not
7 exceeding 6 years after their date of issue, as the board of com-
8 missioners by its resolution determines.

9 (9) The resolution authorizing issuance of the notes may
10 provide that all or part of the notes shall be subject to prepay-
11 ment and, if subject to prepayment, shall provide the amount of
12 call premium payable, if any, the number of days' notice of pre-
13 payment that shall be given, and whether the notice shall be
14 written or published, or both. Otherwise, the notes shall not be
15 subject to prepayment.

16 (10) The sale and award of notes shall be conducted and made
17 by the treasurer of the county issuing them at a public or pri-
18 vate sale. If a public sale is held, the notes shall be adver-
19 tised for sale once not less than 5 days before sale in a publi-
20 cation printed in the English language and circulated in this
21 state that carries as a part of its regular service notices of
22 the sales of municipal bonds and that has been designated in the
23 resolution as a publication complying with these qualifications.
24 The notice of sale shall be in the form ~~as~~ designated by the
25 treasurer and, if REQUESTED IN the application, ~~to the municipal~~
26 ~~finance commission so requests,~~ the ~~commission~~ DEPARTMENT OF
27 TREASURY may approve the form of notice. Otherwise, the

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1 ~~commission~~ DEPARTMENT OF TREASURY shall not approve the
2 notice. The notes may be sold subject to the option of the trea-
3 surer and the treasurer may withhold a part of the issue from
4 delivery if, in his or her opinion, sufficient funds are avail-
5 able before delivery of the notes to make full delivery unneces-
6 sary to the purposes of the borrowing.

7 (11) The notes are full faith and credit obligations of the
8 county issuing them and, subject to section 87d, if the proceeds
9 of the taxes pledged are not sufficient to pay the principal and
10 interest of the notes when due, the county shall impose a general
11 ad valorem tax without limitation as to rate or amount on all
12 taxable property in the county to pay the principal and interest
13 and may thereafter reimburse itself from delinquent taxes
14 collected.

15 (12) If the resolution so provides and subject to section
16 87d, the notes may be designated general obligation tax notes.

17 (13) Interest on the notes may be made payable at maturity,
18 annually, or semiannually, and the notes shall be signed as pro-
19 vided in the resolution authorizing the notes. Notes may be
20 issued with or without coupons and if coupons are authorized to
21 be attached to the notes, the coupons shall contain the facsimile
22 signature of the county treasurer.

23 (14) The notes issued under this act and interest on the
24 notes shall be payable in lawful money of the United States of
25 America and shall be exempt from all taxation by this state or a
26 taxing authority in this state.

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1 (15) The notes may be made payable at a bank or trust
2 company, or may be made registrable as to principal or as to
3 principal and interest under the terms and conditions specified
4 in the authorizing resolution or by the treasurer when awarding
5 the notes.

6 (16) A COUNTY TREASURER ELECTED OR APPOINTED TO OFFICE AFTER
7 THE EFFECTIVE DATE OF THE AMENDATORY ACT THAT ADDED THIS SUBSEC-
8 TION IS NOT ELIGIBLE FOR THE PAYMENT UNDER SUBSECTION (3) FOR
9 SERVICES AS AGENT FOR THE COUNTY UNLESS THAT COUNTY TREASURER
10 HELD OFFICE ON THE EFFECTIVE DATE OF THE AMENDATORY ACT THAT
11 ADDED THIS SUBSECTION AND HAS NOT VACATED THAT OFFICE AFTER THE
12 EFFECTIVE DATE OF THE AMENDATORY ACT THAT ADDED THIS SUBSECTION.

13 Sec. 107. (1) The requirements of this act relating to the
14 amount and imposition of interest, penalties, ~~the~~ collection or
15 administration fees, the procedures for collection of taxes, and
16 the enforcement of tax liens are applicable to all cities and
17 villages if not inconsistent with their respective charters or an
18 ordinance enacted pursuant to their respective charters. In
19 addition to the methods authorized under section 108, a city or
20 village, which by its charter does not return its delinquent
21 taxes to the county for collection, may enforce the tax liens for
22 delinquent taxes, assessments, and charges by foreclosure pro-
23 ceedings or any other method authorized under statute, charter,
24 or ordinance enacted pursuant to law or charter. Notwithstanding
25 any provision of this act to the contrary, a charter of a city or
26 township may authorize the establishment of procedures requiring
27 protests to the board of review to be first addressed to the

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1 assessor or other agency of the city or township as a
2 prerequisite for a protest before the board of review if the
3 assessor or other agency to whom a protest is first addressed
4 does not have the authority to deny the petitioner the right to
5 protest before the board of 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 assess-
9 ment roll. The word township may include city, ward, village,
10 or, if in relation to property tax collection functions, any
11 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,

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

3 (4) ~~At~~ FOR TAXES LEVIED BEFORE JANUARY 1, 1997, AT any
4 time before the redemption period provided under section 131e has
5 expired, a person who holds a tax lien from a city pursuant to
6 the Michigan tax lien sale and collateralized securities act,
7 1998 PA 379, MCL 211.921 TO 211.941, may also purchase a county
8 tax lien. A county tax lien purchased under this section shall
9 be transferred by the county or by this state to the purchaser
10 upon receipt of an amount equal to the delinquent taxes, charges,
11 assessments, penalties, interest, and fees represented by the
12 county tax lien. This subsection only applies to county tax
13 liens on property for which the purchaser holds a tax lien from a
14 city.

15 (5) ~~A~~ FOR TAXES LEVIED BEFORE JANUARY 1, 1997, A person
16 who purchased a county tax lien under this section may enforce
17 that county tax lien and collect the amounts secured by that
18 county tax lien, together with any interest and penalties that
19 accrued before or after the purchase, in any manner that the city
20 is authorized to use to enforce and collect a tax lien for taxes
21 collected by the city. A county tax lien sold under this section
22 is a preferred or first claim upon the property subject to the
23 lien in the same manner as if the city held the tax lien. A
24 county tax lien purchaser shall not take any action to enforce or
25 collect a county tax lien that the city is not authorized to take
26 to enforce and collect a tax lien for taxes collected by the
27 city.

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1 (6) ~~IF~~ FOR TAXES LEVIED BEFORE JANUARY 1, 1997, IF a
2 county tax lien is purchased pursuant to this section, the por-
3 tion of the county tax lien that represents delinquent taxes,
4 charges, and assessments is subject to interest and penalties at
5 the same rate as interest and penalties on delinquent taxes,
6 charges, and assessments subject to collection by the city.
7 However, the maximum amount of penalties charged before and after
8 the purchase of the tax lien shall not exceed the maximum amount
9 of penalties that may be imposed by the city for delinquent
10 taxes, charges, and assessments subject to collection by the
11 city. A person who purchases a county tax lien pursuant to this
12 section may retain any delinquent taxes, interest, and penalties
13 collected for delinquent taxes, charges, and assessments subject
14 to the county tax lien purchased.

15 (7) ~~A~~ FOR TAXES LEVIED BEFORE JANUARY 1, 1997, A pledge of
16 tax liens or earnings, revenues, other money, or assets from
17 enforcement of county tax liens purchased pursuant to this sec-
18 tion is valid and binding from the time the pledge is made with-
19 out any filing, recording, or other requirement of notice. The
20 tax liens, earnings, revenues, other money, or assets pledged by
21 a person who purchased a tax lien are immediately subject to the
22 lien of the pledge without physical delivery or further act. The
23 lien of the pledge of tax liens, earnings, revenues, other money,
24 or assets is valid and binding against all parties having claims
25 of any kind in tort, contract, or otherwise against the purchaser
26 whether or not those parties have notice of the lien of the

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1 pledge. Any instrument by which a pledge is created is not
2 required to be recorded.

3 (8) ~~A~~ FOR TAXES LEVIED BEFORE JANUARY 1, 1997, A city that
4 does not return its delinquent taxes to the county for collection
5 pursuant to its charter shall commence a civil action to fore-
6 close its lien for any delinquent taxes, assessments, and charges
7 subject to collection by the city on real property for which a
8 prior lien has been obtained from the city pursuant to the
9 Michigan tax lien sale and collateralized securities act.

10 Foreclosure proceedings required under this subsection shall com-
11 mence within 3 years after the date the taxes, assessments, and
12 charges subject to collection by the city become delinquent.

13 Foreclosure proceedings on a lien shall not be required under
14 this subsection if either of the following circumstances exists:

15 (a) The subsequent tax lien on the same property is conveyed
16 pursuant to the Michigan tax lien sale and collateralized securi-
17 ties act.

18 (b) The prior tax lien conveyed pursuant to the Michigan tax
19 lien sale and collateralized securities act has been satisfied or
20 extinguished.

21 (9) ~~As used in this section, "county tax lien" means an~~
22 ~~interest in or encumbrance upon property for taxes, charges,~~
23 ~~assessments, penalties, interest, or fees that are returned as~~
24 ~~delinquent to a county treasurer or, after being returned as~~
25 ~~delinquent and bid off to this state pursuant to section 70, the~~
26 ~~state treasurer.~~ FOR TAXES LEVIED AFTER DECEMBER 31, 1996, AT
27 ANY TIME BEFORE THE REDEMPTION PERIOD PROVIDED UNDER SECTION 78G

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1 HAS EXPIRED, A PERSON WHO HOLDS A TAX LIEN FROM A CITY PURSUANT
2 TO THE MICHIGAN TAX LIEN SALE AND COLLATERALIZED SECURITIES ACT,
3 1998 PA 379, MCL 211.921 TO 211.941, MAY ALSO PURCHASE A COUNTY
4 TAX LIEN. A COUNTY TAX LIEN PURCHASED UNDER THIS SECTION SHALL
5 BE TRANSFERRED BY THE COUNTY OR BY THIS STATE TO THE PURCHASER
6 UPON RECEIPT OF AN AMOUNT EQUAL TO THE DELINQUENT TAXES, CHARGES,
7 ASSESSMENTS, PENALTIES, INTEREST, AND FEES REPRESENTED BY THE
8 COUNTY TAX LIEN. THIS SUBSECTION ONLY APPLIES TO COUNTY TAX
9 LIENS ON PROPERTY FOR WHICH THE PURCHASER HOLDS A TAX LIEN FROM A
10 CITY.

11 (10) FOR TAXES LEVIED AFTER DECEMBER 31, 1996, A PERSON WHO
12 PURCHASED A COUNTY TAX LIEN UNDER SUBSECTION (9) MAY ENFORCE THAT
13 COUNTY TAX LIEN AND COLLECT THE AMOUNTS SECURED BY THAT COUNTY
14 TAX LIEN, TOGETHER WITH ANY INTEREST AND PENALTIES THAT ACCRUED
15 BEFORE OR AFTER THE PURCHASE, IN THE MANNER PROVIDED UNDER SEC-
16 TIONS 78 TO 78K ONLY, NOTWITHSTANDING ANY CITY CHARTER PROVISIONS
17 TO THE CONTRARY. A COUNTY TAX LIEN SOLD UNDER SUBSECTION (9) IS
18 A PREFERRED OR FIRST CLAIM UPON THE PROPERTY SUBJECT TO THE LIEN
19 IN THE SAME MANNER AS IF THE CITY HELD THE TAX LIEN. A COUNTY
20 TAX LIEN PURCHASER SHALL NOT TAKE ANY ACTION TO ENFORCE OR COL-
21 LECT A COUNTY TAX LIEN THAT IS NOT AUTHORIZED UNDER SECTIONS 78
22 TO 78N.

23 (11) FOR TAXES LEVIED AFTER DECEMBER 31, 1996, IF A COUNTY
24 TAX LIEN IS PURCHASED PURSUANT TO SUBSECTION (9), THE PORTION OF
25 THE COUNTY TAX LIEN THAT REPRESENTS DELINQUENT TAXES, INTEREST,
26 PENALTIES, AND FEES IS SUBJECT TO INTEREST, PENALTIES, AND FEES
27 AS PROVIDED UNDER SECTIONS 78 TO 78K. A PERSON WHO PURCHASES A

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1 COUNTY TAX LIEN PURSUANT TO SUBSECTION (9) MAY RETAIN ANY
2 DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES COLLECTED FOR
3 DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES SUBJECT TO THE
4 COUNTY TAX LIEN PURCHASED. THE FEES LEVIED UNDER SECTIONS 78 TO
5 78K SHALL NOT BE LEVIED MORE THAN 1 TIME ON EACH PARCEL IN EACH
6 TAX YEAR.

7 (12) FOR TAXES LEVIED AFTER DECEMBER 31, 1996, A PLEDGE OF
8 TAX LIENS OR EARNINGS, REVENUES, OTHER MONEY, OR ASSETS FROM
9 ENFORCEMENT OF COUNTY TAX LIENS PURCHASED PURSUANT TO SUBSECTION
10 (9) IS VALID AND BINDING FROM THE TIME THE PLEDGE IS MADE WITHOUT
11 ANY FILING, RECORDING, OR OTHER REQUIREMENT OF NOTICE. THE TAX
12 LIENS, EARNINGS, REVENUES, OTHER MONEY, OR ASSETS PLEDGED BY A
13 PERSON WHO PURCHASED A TAX LIEN ARE IMMEDIATELY SUBJECT TO THE
14 LIEN OF THE PLEDGE WITHOUT PHYSICAL DELIVERY OR FURTHER ACT. THE
15 LIEN OF THE PLEDGE OF TAX LIENS, EARNINGS, REVENUES, OTHER MONEY,
16 OR ASSETS IS VALID AND BINDING AGAINST ALL PARTIES HAVING CLAIMS
17 OF ANY KIND IN TORT, CONTRACT, OR OTHERWISE AGAINST THE PURCHASER
18 WHETHER OR NOT THOSE PARTIES HAVE NOTICE OF THE LIEN OF THE
19 PLEDGE. ANY INSTRUMENT BY WHICH A PLEDGE IS CREATED IS NOT
20 REQUIRED TO BE RECORDED.

21 (13) AS USED IN THIS SECTION, "COUNTY TAX LIEN" MEANS THE
22 FOLLOWING:

23 (A) AS USED IN SUBSECTIONS (4) TO (8), AN INTEREST IN OR
24 ENCUMBRANCE UPON PROPERTY FOR TAXES LEVIED BEFORE JANUARY 1,
25 1997, AND CHARGES, ASSESSMENTS, PENALTIES, INTEREST, OR FEES ON
26 THOSE TAXES THAT ARE RETURNED AS DELINQUENT TO A COUNTY TREASURER

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1 OR, AFTER BEING RETURNED AS DELINQUENT AND BID OFF TO THIS STATE
2 PURSUANT TO SECTION 70, THE STATE TREASURER.

3 (B) AS USED IN SUBSECTIONS (9) TO (12), AN INTEREST IN OR
4 ENCUMBRANCE UPON PROPERTY FOR TAXES LEVIED AFTER DECEMBER 31,
5 1996, CHARGES, ASSESSMENTS, PENALTIES, INTEREST, OR FEES THAT ARE
6 RETURNED AS DELINQUENT TO A COUNTY TREASURER.

7 Sec. 108. ~~(1) The~~ IF NOT PROVIDED IN THE CHARTER OF A
8 CITY OR VILLAGE, THE governing body of a city or village ~~—, the~~
9 ~~charter of which does not so provide,~~ may provide by ordinance
10 for the return of all unpaid taxes on real property to the county
11 treasurer in the same manner and with ~~like~~ THE SAME effect as
12 returns by township treasurers. The words and characters by
13 which the property is described on the village delinquent tax
14 roll ~~so returned~~ shall be the same as the words and characters
15 used to describe the property as it appears on the regular
16 ~~township~~ roll OF THE LOCAL TAX COLLECTING UNIT. The county
17 treasurer shall reject, as provided in section 55, any descrip-
18 tion returned by the ~~village~~ treasurer OF A LOCAL TAX COLLECT-
19 ING UNIT that does not agree with the description as it appears
20 on the regular ~~township~~ tax roll for the same year. The taxes
21 returned shall be collected in the same manner as other taxes
22 returned delinquent under this act. The governing body of a city
23 or village, which by its charter has the right to sell ~~lands~~
24 PROPERTY for unpaid taxes or assessments, may provide for judi-
25 cial sale of ~~those lands~~ THAT PROPERTY. The CITY OR VILLAGE
26 sale shall be made on petition filed in behalf of the city or
27 village in interest, and shall conform, as near as practicable,

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1 to the provisions for a sale under this act. However, if ~~lands~~
2 ~~are~~ PROPERTY IS offered at A CITY OR VILLAGE sale that ~~have~~
3 HAS been bid OFF OR FORFEITED to ~~the~~ THIS state at any tax sale
4 OR FORFEITURE made under ~~the provisions of any general tax law~~
5 THIS ACT, and ~~upon which~~ THE bid or ~~bids remain~~ FORFEITURE
6 REMAINS undischarged, a sale ~~made~~ of ~~those lands~~ THAT
7 PROPERTY at the city OR VILLAGE tax sale is conditioned upon the
8 payment of the tax lien held by ~~the~~ THIS state on the ~~land,~~
9 ~~other than land identified as certified special residential prop-~~
10 ~~erty under section 55a,~~ PROPERTY and the CITY OR VILLAGE TAX
11 sale ~~, so made, shall be~~ IS void if the tax lien held by ~~the~~
12 THIS state remains unsatisfied.

13 ~~(2) For a sale of certified special residential property~~
14 ~~made under subsection (1), all taxes and special assessments that~~
15 ~~are a lien against that property are canceled.~~

16 ~~(3) If the provisions of the city charter fail to provide~~
17 ~~specific provisions for the sale of certified special residential~~
18 ~~property consistent with the procedures of this act, a city may~~
19 ~~prescribe by ordinance a procedure for the sale of certified spe-~~
20 ~~cial residential property consistent with the procedures of this~~
21 ~~act.~~

22 Sec. 131. (1) The director of the department of natural
23 resources may ~~, with the approval of the commission of natural~~
24 ~~resources,~~ withhold from sale any ~~land~~ PROPERTY that he or she
25 determines to be suitable for state forests, state parks, state
26 game refuges, public hunting, or recreational grounds. The
27 director OF THE DEPARTMENT OF NATURAL RESOURCES may set a minimum

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1 price for ~~land~~ PROPERTY not withheld from sale. ~~Except as~~
2 ~~provided in subsection (2), all land~~ PROPERTY not withheld from
3 sale and not held by a ~~city or village~~ LOCAL TAX COLLECTING
4 UNIT shall be offered for sale by the director OF THE DEPARTMENT
5 OF NATURAL RESOURCES, at a price to be determined by the director
6 OF THE DEPARTMENT OF NATURAL RESOURCES, pursuant to ~~Act No. 21~~
7 ~~of the Public Acts of 1873, as amended, being sections 322.261 to~~
8 ~~322.266 of the Michigan Compiled Laws~~ 1873 PA 21, MCL 322.261 TO
9 322.266. A bid shall not be accepted for less than the minimum
10 price set by the director OF THE DEPARTMENT OF NATURAL
11 RESOURCES. If no bids are received or accepted by the director
12 of the department of natural resources, the director OF THE
13 DEPARTMENT OF NATURAL RESOURCES may sell the ~~land~~ PROPERTY to a
14 person applying ~~for the~~ TO purchase ~~of~~ the ~~land~~ PROPERTY at
15 a price not less than the minimum price affixed by the director
16 OF THE DEPARTMENT OF NATURAL RESOURCES. The proceeds of the
17 sale, after deducting costs paid ~~by the department of natural~~
18 ~~resources~~ for maintaining the ~~land~~ PROPERTY in condition to
19 protect the public health and safety ~~—~~ shall be accounted for
20 to the state, county, ~~township~~ LOCAL TAX COLLECTING UNIT, and
21 school district in which the ~~land~~ PROPERTY is situated, pro
22 rata according to their ~~several~~ interests in the ~~land~~
23 PROPERTY arising from the nonpayment of taxes and special assess-
24 ments on the ~~land~~ PROPERTY as that interest appears in the
25 offices of the state, county, city, and ~~village~~ LOCAL TAX COL-
26 LECTING UNIT treasurers. A person who purchases ~~land~~ PROPERTY
27 under this section shall, in addition to paying the purchase

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1 price, pay to the state a fee of \$10.00 per parcel of ~~land~~
2 PROPERTY purchased, plus 5% of the purchase price. The \$10.00
3 charge and 5% of the purchase price shall be ~~deposited~~
4 TRANSMITTED TO THE STATE TREASURER FOR DEPOSIT in the ~~state~~
5 ~~treasury~~ GENERAL FUND OF THIS STATE to the credit of the delin-
6 quent property tax administration fund. THIS SECTION DOES NOT
7 APPLY TO SALES CONDUCTED UNDER SECTION 78M.

8 (2) A DEED ISSUED UNDER THIS SECTION SHALL REMAIN SUBJECT TO
9 ANY RESTRICTIONS OR NOTICES APPROVED BY THIS STATE OR THE FORE-
10 CLOSING GOVERNMENTAL UNIT AND RECORDED WITH THE REGISTER OF DEEDS
11 PURSUANT TO THE NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION
12 ACT, 1994 PA 451, MCL 324.101 TO 324.90106.

13 ~~(2) A local tax collecting unit or a county may file an~~
14 ~~application with the department of natural resources requesting~~
15 ~~the conveyance to the local tax collecting unit, the county, or a~~
16 ~~designated recipient of property identified as certified special~~
17 ~~residential property under section 55a and for which the redemp-~~
18 ~~tion period provided for under section 74 has expired. A county~~
19 ~~filing an application under this subsection shall provide a copy~~
20 ~~of the application at the time of filing to the certified special~~
21 ~~residential property officer of the local tax collecting unit.~~
22 ~~Not later than 45 days after the filing of a county's applica-~~
23 ~~tion, the local tax collecting unit may file an application cer-~~
24 ~~tifying that a specific parcel included in the county's applica-~~
25 ~~tion is a designated parcel and requesting the conveyance of that~~
26 ~~parcel to the local tax collecting unit. An application~~
27 ~~certifying that a parcel is a designated parcel supersedes the~~

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1 ~~application of the county with respect to the parcel for which a~~
2 ~~certification is made.~~

3 ~~(3) Property for which an application is received under sub-~~
4 ~~section (2) shall be conveyed by the director of the department~~
5 ~~of natural resources to the local tax collecting unit, to the~~
6 ~~county in which the land is located, or to a designated recipi-~~
7 ~~ent, whichever is applicable, within 90 days after the expiration~~
8 ~~of the redemption period provided for under section 131e upon the~~
9 ~~payment of an administration fee of \$75.00 for up to 5 parcels~~
10 ~~and \$10.00 for each additional parcel over 5. A designated party~~
11 ~~that is determined by the certified special residential property~~
12 ~~officer of the local tax collecting unit or the county, whichever~~
13 ~~is applicable, to be primarily responsible for the identification~~
14 ~~of the certified special residential property shall be offered~~
15 ~~the right to become a designated recipient of that property~~
16 ~~before any other designated recipient is appointed by the local~~
17 ~~tax collecting unit or the county. However, this subsection does~~
18 ~~not require a local tax collecting unit, a county, or a desig-~~
19 ~~nated recipient to accept a conveyance of property. A local tax~~
20 ~~collecting unit or county that receives certified special resi-~~
21 ~~dential property under this act may convey that property to a~~
22 ~~designated party for a nominal fee and the conveyance shall be~~
23 ~~considered to have been made for the public purpose of eliminat-~~
24 ~~ing neighborhood deterioration and blight.~~

25 Sec. 131c. (1) ~~Parcels at~~ AT any time before the first
26 Tuesday in November ~~following the vesting of~~ AFTER title VESTS
27 in ~~the~~ THIS state, PROPERTY may be redeemed by ~~the~~ payment to

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1 the county treasurer of all amounts due on the ~~lands~~ PROPERTY
2 as delinquent taxes and DELINQUENT special assessments that had
3 been assessed or were a lien at the time title vested in ~~the~~
4 THIS state, together with interest and penalties on the
5 DELINQUENT taxes or SPECIAL assessments and a processing fee of
6 \$50.00 ~~a~~ PER parcel. ~~, interest to~~ INTEREST SHALL be computed
7 to the date of the application to redeem and pursuant to THE PRO-
8 VISIONS OF this act or the charter of a municipality collecting
9 its own delinquent taxes and SPECIAL assessments for tax and
10 SPECIAL assessment liens of that municipality. Of each \$50.00
11 per parcel processing fee, the county shall retain \$10.00 and
12 shall transmit \$40.00 to the state treasurer for deposit in the
13 ~~state treasury~~ GENERAL FUND OF THIS STATE to the credit of the
14 delinquent property tax administration fund. After ~~the~~ redemp-
15 tion ~~has been~~ IS effected, the state treasurer shall ~~so~~ cer-
16 tify THE REDEMPTION to the department of natural resources, which
17 shall convey the ~~land~~ PROPERTY described in the certificate to
18 the owner. ~~This subsection does not apply to parcels identified~~
19 ~~as certified special residential property under section 55a.~~

20 (2) ~~A municipality at~~ AT any time before the first Tuesday
21 in November ~~following the vesting of~~ AFTER title VESTS in this
22 state, A MUNICIPALITY may withhold from A sale HELD PURSUANT TO
23 SECTION 131 any ~~land lying~~ PROPERTY within its boundaries by
24 filing with the department of natural resources an application
25 for the withholding, which application shall accurately describe
26 the ~~land~~ PROPERTY by its legal description according to the
27 records of the state treasurer or the department of natural

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1 resources. The withholding ~~shall~~ IS only ~~be~~ effective until
2 the first Tuesday in November of the year following the date of
3 withholding and ~~shall~~ DOES not affect the right of ~~the~~ THIS
4 state to take possession of the ~~land~~ PROPERTY and manage and
5 rent the ~~land~~ PROPERTY during the period it is withheld. The
6 ~~land~~ PROPERTY withheld may be redeemed by the payment of all
7 amounts as provided in subsection (1). If ~~land~~ PROPERTY
8 included in the application to withhold is not redeemed, the
9 ~~land~~ PROPERTY shall be administered by the department of natu-
10 ral resources as provided in section 131.

11 (3) A municipality collecting its own delinquent taxes and
12 assessments may redeem the ~~land~~ PROPERTY as owner as provided
13 in this section if the municipality, either before or during the
14 withholding period, has acquired title to the property by fore-
15 closure of its DELINQUENT tax or SPECIAL assessment liens or oth-
16 erwise, and in ~~which~~ THAT foreclosure proceeding the state need
17 not be named as a party. The redemption may be effected by pay-
18 ment in the same manner as provided in this section for redemp-
19 tion for the benefit of the former owner except that all delin-
20 quent taxes and special assessments that had been assessed or
21 were a lien at the time title vested in ~~the~~ THIS state shall be
22 paid in full, together with interest and penalties, interest to
23 be computed to the date of application to redeem and in accord-
24 ance with the provisions of the general tax laws. ~~and the~~ THE
25 tax and assessment liens of the REDEEMING municipality ~~so~~
26 ~~redeeming~~ need not be paid. After the redemption ~~has been~~ IS
27 effected, the state treasurer shall ~~so~~ certify THE REDEMPTION

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1 to the department of natural resources, which shall convey the
2 ~~land~~ PROPERTY described in the certificate to the
3 municipality.

4 (4) A redemption deed issued ~~pursuant to~~ UNDER this sec-
5 tion ~~shall not be construed to~~ DOES NOT vest in the grantee
6 named in the deed any title or interest in the ~~lands~~ PROPERTY
7 beyond that which he or she would have owned, ~~had not~~ IF title
8 ~~become~~ TO THE PROPERTY HAD NOT vested in ~~the~~ THIS state.
9 However, the grantee is entitled to a lien on the ~~lands~~
10 PROPERTY, or on ~~such~~ parts of the ~~land~~ PROPERTY or interests
11 in the ~~land as was~~ PROPERTY not owned by him or her, for the
12 amount paid upon the redemption or the portion of the amount as
13 may be lawfully charged to those parts or interests, in addition
14 to the lien or other interests ~~before held by the grantee,~~
15 ~~which~~ THE GRANTEE HELD BEFORE REDEMPTION. A GRANTEE'S lien may
16 be enforced in any court of competent jurisdiction as for liens
17 upon lands, with interest on the lien at 6% per year from the
18 date of payment. The deed, except if there is redemption as
19 owner by JUDGMENT FOR foreclosure ~~decree~~ by a municipality col-
20 lecting its own delinquent taxes and assessments for tax and
21 assessment liens of the municipality as provided in subsection
22 (3), ~~shall operate to revive~~ REVIVES all titles, liens, and
23 encumbrances, with their respective priorities, as would have
24 existed ~~had not the title become~~ IF TITLE TO THE PROPERTY HAD
25 NOT vested in ~~the~~ THIS state, subject to the lien of the
26 grantee named in the deed as provided in this subsection.

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1 (5) During the periods of redemption provided ~~by~~
2 ~~subsection~~ IN SUBSECTIONS (1) ~~or~~ AND (2), the director of the
3 department of natural resources or his or her authorized agent
4 shall make a personal visit to each parcel of ~~land~~ PROPERTY
5 deeded to ~~the state for the purpose of ascertaining~~ THIS STATE
6 TO ASCERTAIN whether or not the ~~land~~ PROPERTY is occupied. If
7 the ~~land~~ PROPERTY appears to be occupied, the director or his
8 or her authorized agent shall attempt to personally serve upon a
9 person occupying the ~~land~~ PROPERTY a copy of a notice, stating
10 that the property has been deeded to ~~the~~ THIS state, and THAT
11 unless redeemed, ~~shall~~ THE PROPERTY WILL be sold to the highest
12 bidder, deeded to a local unit of government, or retained by
13 ~~the~~ THIS state. If unable to personally serve the notice, the
14 notice shall be placed in a conspicuous manner on the premises.

15 Sec. 131e. (1) ~~The~~ FOR ALL PROPERTY THE TITLE TO WHICH
16 VESTED IN THIS STATE UNDER THIS SECTION AFTER OCTOBER 25, 1976,
17 THE redemption period on property deeded to the state under sec-
18 tion 67a shall be extended until the owners of a recorded prop-
19 erty interest in the property have been notified of a hearing
20 before the department of treasury. Proof of the notice of the
21 hearing shall be recorded with the register of deeds in the
22 county in which the property is located.

23 (2) ~~The~~ FOR ALL PROPERTY THE TITLE TO WHICH VESTED IN THIS
24 STATE UNDER THIS SECTION AFTER OCTOBER 25, 1976, 1 hearing shall
25 be held to allow ~~the owners~~ EACH OWNER OF A RECORDED PROPERTY
26 INTEREST THE OPPORTUNITY to show cause why the tax sale and the
27 deed to the state should be canceled for any reason specified in

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1 section 98. The hearing shall be held after the expiration of
2 the redemption periods provided in section 131c. THE DEPARTMENT
3 OF TREASURY MAY HOLD COMBINED OR SEPARATE SHOW CAUSE HEARINGS FOR
4 DIFFERENT OWNERS OF A RECORDED PROPERTY INTEREST.

5 (3) ~~After~~ FOR ALL PROPERTY THE TITLE TO WHICH VESTED IN
6 THIS STATE UNDER THIS SECTION AFTER OCTOBER 25, 1976, AFTER expi-
7 ration of the redemption periods provided in section 131c, on the
8 first Tuesday in November after title to the property vests in
9 this state, AN OWNER OF A RECORDED PROPERTY INTEREST MAY REDEEM
10 THE property ~~may be redeemed~~ up to 30 days following the date
11 of hearing FOR THAT OWNER OF A RECORDED PROPERTY INTEREST pro-
12 vided by this section by payment of the amounts set forth in sub-
13 section (4) and in section 131c(1), plus an additional penalty of
14 50% of the tax on which foreclosure was made. The additional
15 penalty shall be credited to the delinquent property tax adminis-
16 tration fund. A redemption under this section shall reinstate
17 title as provided in section 131c(4).

18 (4) ~~If~~ FOR ALL PROPERTY THE TITLE TO WHICH VESTED IN THIS
19 STATE UNDER THIS SECTION AFTER OCTOBER 25, 1976, IF property
20 redeemed under this section has been exempt from taxes levied in
21 any year after the year of foreclosure because a deed to that
22 property was issued to the state, an amount equal to the sum of
23 the following amounts shall be paid, as required by subsection
24 (3), before redemption of the property:

25 (a) For taxes and ad valorem special assessments levied
26 before January 1, 1997, an amount computed by applying the
27 special assessment and ad valorem property tax rates levied by

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1 taxing units in which the property is located in the years the
2 property was exempt against the most recently established state
3 equalized valuation of the property. For taxes and ad valorem
4 special assessments levied after December 31, 1996, an amount
5 computed by applying the special assessment and ad valorem prop-
6 erty tax rates levied by taxing units in which the property is
7 located in the years the property was exempt against the most
8 recently established taxable value of the property. For purposes
9 of this subsection, special assessments do not include special
10 assessments or special assessment installments deferred under
11 section 67a.

12 (b) If the levy of an ad valorem special assessment on the
13 property's taxable value is found to be invalid by a court of
14 competent jurisdiction, the levy of the ad valorem special
15 assessment may be levied on the property's state equalized
16 value.

17 (c) Interest on the delinquent taxes or special assessments
18 to be computed from the date title vested in ~~the~~ THIS state to
19 the date of the application to redeem under this section.

20 (d) Interest and penalties on taxes and special assessments
21 identified by subdivision (a) that would have been imposed by law
22 or charter and would have accrued if the property had not been
23 exempt, computed from the date title vested in the state to the
24 date of the application to redeem under this section.

25 (5) ~~The department shall give preference to notification~~
26 ~~and scheduling of hearings for property identified as certified~~
27 ~~special residential property under section 55a.~~ FOR ALL PROPERTY

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1 THE TITLE TO WHICH VESTED IN THIS STATE UNDER THIS SECTION AFTER
2 OCTOBER 25, 1976, THE OWNER OF A RECORDED PROPERTY INTEREST WHO
3 HAS BEEN PROPERLY SERVED WITH A NOTICE OF THE HEARING UNDER THIS
4 SECTION AND WHO FAILS TO REDEEM THE PROPERTY AS PROVIDED UNDER
5 THIS SECTION SHALL NOT ASSERT ANY OF THE FOLLOWING:

6 (A) THAT NOTICE WAS INSUFFICIENT OR INADEQUATE ON THE
7 GROUNDS THAT SOME OTHER OWNER OF A PROPERTY INTEREST WAS NOT ALSO
8 SERVED.

9 (B) THAT THE REDEMPTION PERIOD PROVIDED UNDER THIS SECTION
10 WAS EXTENDED IN ANY WAY ON THE GROUNDS THAT SOME OTHER OWNER OF A
11 PROPERTY INTEREST WAS NOT ALSO SERVED.

12 Enacting section 1. Section 131e of the general property
13 tax act, 1893 PA 206, MCL 211.131e, as amended by this amendatory
14 act, is retroactive and is effective for all property the title
15 to which vested in this state under section 131e of the general
16 property tax act, 1893 PA 206, MCL 211.131e, after October 25,
17 1976.

18 Enacting section 2. Sections 57, 59, 60, 61, 73c, 74, 87c,
19 107, 108, 131, and 131c as amended and sections 60a, 67c, 78,
20 78a, 78b, 78c, 78d, 78e, 78f, 78g, 78h, 78i, 78j, 78k, 78l, 78m,
21 78n, 78o, and 78p as added by this amendatory act are effective
22 October 1, 1999.

23 Enacting section 3. Sections 55a and 70b of the general
24 property tax act, 1893 PA 206, MCL 211.55a and 211.70b, are
25 repealed.

26 Enacting section 4. Sections 61, 61a, 61b, 62, 63, 64, 66,
27 67, 67a, 67b, 68, 69, 70, 70a, 71, 72, 73, 73a, 73b, and 73c of

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1 the general property tax act, 1893 PA 206, MCL 211.61, 211.61a,
2 211.61b, 211.62, 211.63, 211.64, 211.66, 211.67, 211.67a,
3 211.67b, 211.68, 211.69, 211.70, 211.70a, 211.71, 211.72, 211.73,
4 211.73a, 211.73b, and 211.73c, are repealed effective
5 December 31, 2003.

6 Enacting section 5. Sections 74, 75, 76, 77, 83, 84, 85,
7 86, 95, 96, 97, 98, 98a, 98b, 99, 101, 102, 103, 115, 127b, 131,
8 131a, 131b, 131c, 131d, 131e, 135, 138, 140, 140a, 141, 142,
9 142a, 143, 144, 156, and 157 of the general property tax act,
10 1893 PA 206, MCL 211.74, 211.75, 211.76, 211.77, 211.83, 211.84,
11 211.85, 211.86, 211.95, 211.96, 211.97, 211.98, 211.98a, 211.98b,
12 211.99, 211.101, 211.102, 211.103, 211.115, 211.127b, 211.131,
13 211.131a, 211.131b, 211.131c, 211.131d, 211.131e, 211.135,
14 211.138, 211.140, 211.140a, 211.141, 211.142, 211.142a, 211.143,
15 211.144, 211.156, and 211.157, are repealed effective
16 December 31, 2006.

17 Enacting section 6. This amendatory act does not take
18 effect unless all of the following bills of the 90th Legislature
19 are enacted into law:

20 (a) Senate Bill No. 343.

21 (b) Senate Bill No. 488.

22 (c) Senate Bill No. 489.