

**SUBSTITUTE FOR  
HOUSE BILL NO. 4709**

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 78f (MCL 211.78f), as added by 1999 PA 123.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 78f. (1) Except as otherwise provided in section 79  
2 for certified abandoned property, not later than the February 1  
3 immediately succeeding the date that unpaid taxes were returned  
4 to the county treasurer for forfeiture, foreclosure, and sale  
5 under section 60a(1) or (2) or returned to the county treasurer  
6 as delinquent under section 78a, the county treasurer shall send  
7 a notice by certified mail, return receipt requested, to the  
8 person to whom a tax bill for property returned for delinquent  
9 taxes was last sent and, if different, to the person identified  
10 as the owner of property returned for delinquent taxes as shown  
11 on the current records of the county treasurer and to those

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1 persons identified under section 78e(2). The notice required  
2 under this subsection shall include all of the following:

3 (a) The date property on which those unpaid taxes were  
4 returned as delinquent will be forfeited to the county treasurer  
5 for the unpaid delinquent taxes, interest, penalties, and fees.

6 (b) A statement that a person who holds a legal interest in  
7 the property may lose that interest as a result of the forfeiture  
8 and subsequent foreclosure proceeding.

9 (c) A legal description or parcel number of the property and  
10 the street address of the property, if possible.

11 (d) The person ~~or persons~~ to whom the notice is  
12 addressed.

13 (e) The unpaid delinquent taxes, interest, penalties, and  
14 fees due on the property.

15 (f) A schedule of the additional interest, penalties, and  
16 fees that will accrue on the immediately succeeding March 1 pur-  
17 suant to section 78g if those unpaid delinquent taxes, interest,  
18 penalties, and fees due on the property are not paid.

19 (g) A statement that unless those unpaid delinquent taxes,  
20 interest, penalties, and fees are paid within 21 days after judg-  
21 ment is entered in the foreclosure proceeding, absolute title to  
22 the property shall vest in the foreclosing governmental unit.

23 (h) A statement of the person's rights of redemption and  
24 notice that the rights of redemption will expire 21 days after  
25 the court enters an order foreclosing the property.

26 (2) The notice required under subsection (1) shall also be  
27 mailed to the property by first-class mail, addressed to

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1 "occupant", if the notice was not sent to the occupant of the  
2 property pursuant to subsection (1).

3 (3) A county treasurer may insert 1 or more additional  
4 notices in a newspaper published and circulated in the county in  
5 which the property is located, if there is one. If no newspaper  
6 is published in that county, publication may be made in a newspa-  
7 per published and circulated in an adjoining county.

8 ~~Publication under this subsection is subject to the requirements~~  
9 ~~set forth in section 65.~~

10 (4) The county treasurer may publish the street address of  
11 property subject to forfeiture under section 78g on the immedi-  
12 ately succeeding March 1 for delinquent taxes or the street  
13 address of property subject to forfeiture under section 78g on  
14 the immediately succeeding March 1 for delinquent taxes and the  
15 name of the person to whom a tax bill for property returned for  
16 delinquent taxes was last sent and, if different, the name of the  
17 person identified as the owner of the property returned for  
18 delinquent taxes as shown on the current records of the county  
19 treasurer in a newspaper published and circulated in the county  
20 in which the property is located, if there is one. If no newspa-  
21 per is published in that county, publication may be made in a  
22 newspaper published and circulated in an adjoining county.

23 ~~Publication under this subsection is subject to the requirements~~  
24 ~~set forth in section 65.~~