

HOUSE BILL No. 5711

(As passed the Senate, May 9, 2002)

February 21, 2002, Introduced by Rep. Patterson and referred to the Committee on House Oversight and Operations.

A bill to amend 1915 PA 59, entitled

"An act to provide for the construction, improvement and maintenance of highways; for the levying, spreading and collecting of taxes and of special assessments therefor; to authorize the borrowing of money and the issuance of bonds under certain restrictions, regulations and limitations; to prescribe the powers and duties of certain officers with reference thereto; and to validate certain proceedings heretofore taken,"

by amending sections 34, 35, and 67 (MCL 247.434, 247.435, and 247.467).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 34. ~~In case~~ IF any tax assessed under ~~the provi-~~
2 ~~sions of~~ this act ~~shall be~~ IS rejected because of an error in
3 the description of the premises sought to be charged, the ~~same~~
4 TAX shall be ordered charged back by the board of supervisors,
5 and ~~re-assessed~~ REASSESSED upon the lands in the same manner
6 that unpaid or rejected taxes may be charged back by the ~~auditor~~
7 ~~general, and re-assessed~~ STATE TREASURER AND REASSESSED under

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House Bill No. 5711 as amended March 20, 2002

2

1 the general provisions of law applicable to state, county, and
2 township taxes.

3 Sec. 35. ~~In case~~ IF 2 or more parcels of land owned by
4 different persons ~~shall be~~ ARE assessed as 1 parcel and the
5 frontage of the different parcels upon the improvement are not
6 relatively the same, THEN UPON DISCOVERY OF THE ERROR the county
7 road commissioners or the [~~state highway commissioner~~ DEPARTMENT OF
TRANSPORTATION], ~~when the~~
8 ~~same is discovered,~~ or any ~~one~~ 1 of the several owners, may
9 ~~thereupon~~ require the county road commissioners or the state
10 highway commissioner to apportion this tax between the ~~said~~
11 several parcels, upon the principle of benefits derived. The
12 county road commissioners or the [~~state highway commissioner~~ DEPARTMENT
OF TRANSPORTATION] shall
13 give the parties in interest 5 days' notice of their hearing, by
14 posting a notice ~~thereof,~~ OF THE HEARING in a conspicuous place
15 on each of such premises. On apportioning the tax as ~~aforsaid~~
16 PROVIDED IN THIS SECTION, the county road commissioners or the
17 [~~state highway commissioner~~ DEPARTMENT OF TRANSPORTATION] shall change
their roll ~~in accordance~~
18 ~~therewith~~ ACCORDINGLY, and if any rolls have been delivered to
19 the county or township clerks, or to collecting officers, shall
20 certify ~~such~~ THE change to them. ~~, who~~ THE COUNTY OR TOWNSHIP
21 CLERK OR OTHER COLLECTING OFFICER shall ~~forthwith~~ correct the
22 roll in their hands, and collection shall be made accordingly.
23 ~~Such~~ THIS change may be made at any time before final decree is
24 taken by the ~~auditor general of the state,~~ STATE TREASURER for
25 the sale of ~~such~~ THE lands for delinquent taxes.

26 Sec. 67. ~~No~~ A tax assessed under this act upon any
27 property or sale ~~therefor,~~ OF THE PROPERTY shall NOT be held

1 invalid by any court of this state on account of any irregularity
2 in any assessment, or on account of any tax roll not having been
3 made, or proceeding had within the time required by law, or on
4 account of the property having been assessed without the name of
5 the owner, or in the name of any person other than the owner, or
6 on account of any other irregularity, informality, omission, or
7 want of any matter or form or substance in any proceeding that
8 does not prejudice the property rights of the person whose prop-
9 erty is taxed. ~~/ and all~~ ALL proceedings in assessing and levy-
10 ing taxes, and in the sale and conveyance therefor, shall be pre-
11 sumed by all the courts of this state to be legal until the con-
12 trary is affirmatively shown. All records, statements and cer-
13 tificates ~~herein~~ provided for ~~/~~ UNDER THIS ACT shall be prima
14 facie evidence of the facts therein set forth. The absence of
15 any record of any proceeding or proceedings, or the omission of
16 any mention in any record of any vote or proceeding, or mention
17 of any matter in any statement or certificate that should appear
18 therein under ~~the provisions of~~ this act, ~~shall~~ DOES not
19 affect the validity of any proceeding, tax, or title thereon,
20 ~~providing~~ IF the fact that ~~such~~ THE vote or proceeding was
21 had or tax authorized is shown by any other record, statement or
22 certificate made evidence by the terms of this act or any other
23 law of this state. ~~No~~ A tax or sale of property for any tax
24 ~~/~~ shall NOT be rendered or held invalid by showing that any
25 record, statement, affidavit, certificate, paper, or return
26 cannot be found in the proper office. Unless the contrary is
27 affirmatively shown, the presumption shall be that ~~such~~ THE

1 record was made, and that ~~such~~ THE certificate, statement,
2 affidavit, paper, or return ~~—~~, was duly made and filed. ~~Where~~
3 IF any statement, certificate, or record is required to be made
4 or signed by the county road commissioners, ~~such~~ THAT state-
5 ment, certificate, or record may be made and signed by the mem-
6 bers of ~~said~~ THE commission, or a majority of them, and it
7 ~~shall~~ IS not ~~be~~ necessary that other members be present when
8 each signs the ~~same~~ STATEMENT, CERTIFICATE, OR RECORD. The
9 provisions of this section shall not be construed to authorize
10 any showing impeaching the validity of any deed executed by the
11 ~~auditor general~~ STATE TREASURER under ~~the provisions of~~ this
12 act, but ~~such~~ THE deed shall be held absolute and conclusive as
13 provided in general tax laws of ~~the~~ THIS state.