

**HOUSE SUBSTITUTE FOR
SENATE BILL NO. 914**

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending sections 2, 8, 14, 24, 24c, 27a, 34c, 35, 41, 57a,
58, 62, 63, 64, 66, 67, 70, 73, 73a, 73b, 75, 83, 85, 86, 87, 88,
90, 95, 96, 97, 98, 98a, 99, 101, 102, 103, 105, 113, 121, 122,
127b, 130, 135, 138, 139, and 144 (MCL 211.2, 211.8, 211.14,
211.24, 211.24c, 211.27a, 211.34c, 211.35, 211.41, 211.57a,
211.58, 211.62, 211.63, 211.64, 211.66, 211.67, 211.70, 211.73,
211.73a, 211.73b, 211.75, 211.83, 211.85, 211.86, 211.87, 211.88,
211.90, 211.95, 211.96, 211.97, 211.98, 211.98a, 211.99, 211.101,
211.102, 211.103, 211.105, 211.113, 211.121, 211.122, 211.127b,
211.130, 211.135, 211.138, 211.139, and 211.144), sections 2, 8,
14, and 34c as amended by 2000 PA 415, section 24 as amended by
1994 PA 415, section 24c as amended by 1996 PA 476, and
section 27a as amended by 2000 PA 260.

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Sub. SB 914 (H-2) as amended December 12, 2002

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THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 2. (1) For the purpose of taxation, real property
2 includes all of the following:

3 (a) All land within this state, all buildings and fixtures
4 on the land, and all appurtenances to the land, except as
5 expressly exempted by law. [
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10 (b) All real property owned by this state or purchased or
11 condemned for public highway purposes by any board, officer, com-
12 mission, or department of this state and sold on land contract,
13 notwithstanding the fact that the deed has not been executed
14 transferring title.

15 (c) For taxes levied after December 31, 2002, buildings and
16 improvements located upon leased real property, except buildings
17 and improvements exempt under section 9f OR IMPROVEMENTS ASSES-
18 SABLE UNDER SECTION 8(H), if the value of the buildings or
19 improvements is not otherwise included in the assessment of the
20 real property. However, buildings and improvements located on
21 leased real property shall not be treated as real property unless
22 they would be treated as real property if they were located on
23 real property owned by the taxpayer.

24 (2) The taxable status of persons and real and personal
25 property for a tax year shall be determined as of each December
26 31 of the immediately preceding year, which is considered the tax

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1 day, any provisions in the charter of any city or village to the
2 contrary notwithstanding. An assessing officer is not restricted
3 to any particular period in the preparation of the assessment
4 roll but may survey, examine, or review property at any time
5 before or after the tax day.

6 (3) Notwithstanding a provision to the contrary in any law,
7 if real property is acquired for public purposes by purchase or
8 condemnation, all general property taxes, but not penalties,
9 levied during the 12 months immediately preceding, but not
10 including, the day title passes to the public agency shall be
11 prorated in accordance with this subsection. The seller or con-
12 demnee is responsible for the portion of taxes from the levy date
13 or dates to, but not including, the day title passes and the
14 public agency is responsible for the remainder of the taxes. If
15 the date that title will pass cannot be ascertained definitely
16 and an agreement in advance to prorate taxes is desirable, an
17 estimated date for the passage of title may be agreed to. In the
18 absence of an agreement, the public agency shall compute the pro-
19 ration of taxes as of the date title passes. The question of
20 proration of taxes shall not be considered in any condemnation
21 proceeding. As used in this subsection, "levy date" means the
22 day on which general property taxes become due and payable. In
23 addition to the portion of taxes for which the public agency is
24 responsible under the provisions of this subsection, the public
25 agency is also responsible for all general property taxes levied
26 on or after the date title passes and before the property is
27 removed from the tax rolls.

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1 (4) In a real estate transaction between private parties in
2 the absence of an agreement to the contrary, the seller is
3 responsible for that portion of the annual taxes levied during
4 the 12 months immediately preceding, but not including, the day
5 title passes, from the levy date or dates to, but not including,
6 the day title passes and the buyer is responsible for the remain-
7 der of the annual taxes. As used in this subsection, "levy date"
8 means the day on which a general property tax becomes due and
9 payable.

10 Sec. 8. For the purposes of taxation, personal property
11 includes all of the following:

12 (a) All goods, chattels, and effects within this state.

13 (b) All goods, chattels, and effects belonging to inhab-
14 itants of this state, located without this state, except that
15 property actually and permanently invested in business in another
16 state shall not be included.

17 (c) All interests owned by individuals in real property, the
18 fee title to which is in this state or the United States, except
19 as otherwise provided in this act.

20 (d) For taxes levied before January 1, 2003, buildings and
21 improvements located upon leased real property, except if the
22 value of the real property is also assessed to the lessee or
23 owner of those buildings and improvements. For taxes levied
24 after December 31, 2002, buildings and improvements located upon
25 leased real property, except buildings and improvements exempt
26 under section 9f OR IMPROVEMENTS ASSESSABLE UNDER SECTION 8(H),
27 shall be assessed as real property under section 2 to the owner

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1 of the buildings or improvements in the local tax collecting unit
2 in which the buildings or improvements are located if the value
3 of the buildings or improvements is not otherwise included in the
4 assessment of the real property. For taxes levied after December
5 31, 2001, buildings and improvements exempt under section 9f OR
6 IMPROVEMENTS ASSESSABLE UNDER SECTION 8(H) and located on leased
7 real property shall be assessed as personal property.

8 (e) Tombs or vaults built within any burial grounds and kept
9 for hire or rent, in whole or in part, and the stock of a corpo-
10 ration or association owning the tombs, vaults, or burial
11 grounds.

12 (f) All other personal property not enumerated in this sec-
13 tion and not especially exempted by law.

14 (g) The personal property of gas and coke companies, natural
15 gas companies, electric light companies, waterworks companies,
16 hydraulic companies, and pipe line companies transporting oil or
17 gas as public or common carriers, to be assessed in the local tax
18 collecting unit in which the personal property is located. The
19 mains, pipes, supports, and wires of these companies, including
20 the supports and wire or other line used for communication pur-
21 poses in the operation of those facilities, and the rights of way
22 and the easements or other interests in real property by virtue
23 of which the mains, pipes, supports, and wires are erected and
24 maintained, shall be assessed as personal property in the local
25 tax collecting unit where laid, placed, or located. Interests in
26 underground rock strata used for gas storage purposes, whether by
27 lease or ownership separate from the surface of real property,

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1 shall be separately valued and assessed as personal property in
2 the local tax collecting unit in which it is located to the
3 person who holds the interest. Interests in underground rock
4 strata shall be reported as personal property to the appropriate
5 assessing officer for all property descriptions included in the
6 storage field in the local tax collecting unit and a separate
7 valuation shall be assessed for each school district. The per-
8 sonal property of street railroad, plank road, cable or electric
9 railroad or transportation companies, bridge companies, and all
10 other companies not required to pay a specific tax to this state
11 in lieu of all other taxes, shall, except as otherwise provided
12 in this section, be assessed in the local tax collecting unit in
13 which the property is located, used, or laid, and the track,
14 road, or bridge of a company is considered personal property.
15 None of the property assessable as personal property under this
16 subdivision shall be affected by any assessment or tax levied on
17 the real property through or over which the personal property is
18 laid, placed, or located, nor shall any right of way, easement,
19 or other interest in real property, assessable as personal prop-
20 erty under this subdivision, be extinguished or otherwise
21 affected in case the real property subject to assessment is sold
22 in the exercise of the taxing power.

23 (h) ~~For taxes levied before January 1, 2003, during~~ DURING
24 the tenancy of a lessee, leasehold improvements and structures
25 installed and constructed on real property by the lessee, pro-
26 vided and to the extent the improvements or structures add to the
27 TRUE CASH taxable value of the real property notwithstanding that

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1 the real property is encumbered by a lease agreement, and the
2 value added by the improvements or structures is not otherwise
3 included in the assessment of the real property or not otherwise
4 assessable under subdivision (j). The cost of leasehold improve-
5 ments and structures on real property shall not be the sole indi-
6 cator of value. Leasehold improvements and structures assessed
7 under this subdivision shall be assessed to the lessee. ~~For~~
8 ~~taxes levied after December 31, 2002, leasehold improvements and~~
9 ~~structures installed and constructed on leased real property,~~
10 ~~except leasehold improvements and structures exempt under section~~
11 ~~9f, shall be assessed as real property under section 2 to the~~
12 ~~owner of the leasehold improvements or structures in the local~~
13 ~~tax collecting unit in which the leasehold improvements or struc-~~
14 ~~tures are located if the value of the leasehold improvements or~~
15 ~~structures is not otherwise included in the assessment of the~~
16 ~~real property or otherwise assessable under subdivision (j). For~~
17 ~~taxes levied after December 31, 2001, leasehold improvements and~~
18 ~~structures exempt under section 9f and located on leased real~~
19 ~~property shall be assessed as personal property to the lessee.~~

20 (i) A leasehold estate received by a sublessor from which
21 the sublessor receives net rentals in excess of net rentals
22 required to be paid by the sublessor except to the extent that
23 the excess rentals are attributable to the installation and con-
24 struction of improvements and structures assessed under
25 subdivision (h) or (j) or included in the assessment of the real
26 property. For purposes of this act, a leasehold estate is
27 considered to be owned by the lessee receiving additional net

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1 rentals. A lessee in possession is required to provide the
2 assessor with the name and address of its lessor. Taxes col-
3 lected under this act on leasehold estates shall become a lien
4 against the rentals paid by the sublessee to the sublessor.

5 (j) To the extent not assessed as real property, a leasehold
6 estate of a lessee created by the difference between the income
7 that would be received by the lessor from the lessee on the basis
8 of the present economic income of the property as defined and
9 allowed by section 27(4), minus the actual value to the lessor
10 under the lease. This subdivision does not apply to property if
11 subject to a lease entered into before January 1, 1984 for which
12 the terms of the lease governing the rental rate or the tax
13 liability have not been renegotiated after December 31, 1983.
14 This subdivision does not apply to a nonprofit housing
15 cooperative. As used in this subdivision, "nonprofit cooperative
16 housing corporation" means a nonprofit cooperative housing corpo-
17 ration that is engaged in providing housing services to its
18 stockholders and members and that does not pay dividends or
19 interest upon stock or membership investment but that does dis-
20 tribute all earnings to its stockholders or members.

21 (K) FOR TAXES LEVIED AFTER DECEMBER 31, 2002, A TRADE
22 FIXTURE. [
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Sec. 14. (1) All goods and chattels located in a local tax collecting unit other than that in which the owner of the goods or chattels resides shall be assessed in the local tax collecting unit in which the goods or chattels are located.

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(2) All animals kept throughout the year in a local tax collecting unit other than that in which the owner of the animals resides shall be assessed to the owner or the person in possession of the animals in the local tax collecting unit in which the animals are kept.

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(3) The tangible personal property of minors under guardianship shall be assessed to the guardian in the local tax collecting unit in which the guardian resides, and the personal property of any other person under guardianship shall be assessed to the guardian in the local tax collecting unit in which the ward resides.

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(4) Tangible personal property belonging to the estate of a deceased person, in the hands of the executors, administrators, or trustees appointed under the last will and testament of the deceased person, or by order of any court of competent jurisdiction, shall be assessed to the executors, administrators, or trustees in the local tax collecting unit and in the school district in which the deceased person resided, until the executors, administrators, or trustees give notice to the appropriate

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1 assessing officer that the estate has been distributed. If the
2 deceased person was a nonresident of this state, the property
3 shall be assessed in the local tax collecting unit in which it is
4 located, to the executors, administrators, or trustees or to the
5 person in possession of the property.

6 (5) Tangible personal property under the control of a
7 trustee or agent, whether a corporation or a natural person, may
8 be assessed to the trustee or agent in the local tax collecting
9 unit in which the trustee or agent resides, except as otherwise
10 provided. Personal property mortgaged or pledged is considered
11 the property of the person in possession of that personal prop-
12 erty and may be assessed to that person. Personal property not
13 otherwise taxed under this act that is in the possession of any
14 person, firm, or corporation using that property in connection
15 with a business conducted for profit is considered the property
16 of that person, firm, or corporation for taxation and shall be
17 assessed to that person, firm, or corporation.

18 (6) For taxes levied before January 1, 2003, a building sit-
19 uated upon real property of the United States or of this state,
20 or upon the real property of any person, firm, association, or
21 corporation if the owner of the building is not the owner of the
22 fee title to that real property, and if the value of the real
23 property is not assessed to the owner of the building, shall be
24 assessed as personal property to the owner or occupant of the
25 building in the local tax collecting unit in which the real prop-
26 erty is located. The building is subject to sale for taxes in
27 the same manner as provided for the sale of personal property.

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1 It is not necessary to remove a building for the purpose of
2 sale. For taxes levied after December 31, 2002, buildings and
3 improvements, except buildings and improvements exempt under sec-
4 tion 9f OR IMPROVEMENTS ASSESSABLE UNDER SECTION 8(H), located
5 upon real property of the United States or of this state, or upon
6 the real property of any person, firm, association, or corpora-
7 tion if the owner of the building is not the owner of the fee
8 title to that real property is considered real property for the
9 purposes of taxation and assessment, and shall be assessed as
10 real property under section 2 to the owner or occupant of the
11 building in the local tax collecting unit in which the buildings
12 are located if the value of the building is not otherwise
13 included in the assessment of the real property. For taxes
14 levied after December 31, 2001, buildings and improvements exempt
15 under section 9f that are located upon the real property of the
16 United States or of this state, or upon the real property of any
17 person, firm, association, or corporation if the owner of the
18 building is not the owner of the fee title to that real property
19 shall be assessed as personal property to the owner or occupant
20 of the building in the local tax collecting unit in which the
21 real property is located.

22 (7) Tangible personal property of nonresidents of this state
23 and all forest products, owned by residents or nonresidents, or
24 estates of deceased persons, shall be assessed in the local tax
25 collecting unit in which the tangible personal property or forest
26 products are located, to the person or corporation in control of
27 the premises, store, mill, dockyard, piling ground, place of

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1 storage, or warehouse where the tangible personal property or
2 forest products are located, on December 31. If tangible per-
3 sonal property or forest products are in transit to a local tax
4 collecting unit within this state, the tangible personal property
5 or forest products shall be assessed in that local tax collecting
6 unit. If tangible personal property or forest products are in
7 transit to some place without this state, the tangible personal
8 property or forest products shall be assessed at the local tax
9 collecting unit in this state nearest to the last boom or sorting
10 gap of the stream in or bordering on this state in which the tan-
11 gible personal property or forest products will naturally be last
12 floated during transit, and if the transit of the tangible per-
13 sonal property or forest products is to be other than through any
14 watercourse in or bordering on this state, then the assessment
15 shall be made in the local tax collecting unit at the point at
16 which the tangible personal property or forest products will nat-
17 urally leave this state in the ordinary course of transit. The
18 tangible personal property or forest products in transit to any
19 place without this state shall be assessed to the owner or the
20 person or corporation in possession or control of the tangible
21 personal property or forest products. If the transit of the tan-
22 gible personal property or forest products will pass through the
23 booms or sorting gaps or into the places of storage of any person
24 or corporation operating upon any stream, then the tangible per-
25 sonal property or forest products may be assessed to that person
26 or corporation. A person or corporation assessed for any
27 tangible personal property or forest products belonging to a

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1 nonresident of this state is entitled to recover from the owner
2 of the tangible personal property or forest products by a suit in
3 attachment, garnishment, or for money had and received, any
4 amount that the person or corporation assessed is compelled to
5 pay because of the assessment, shall have a lien upon the tangi-
6 ble personal property or forest products as a security against
7 loss or damage because of being assessed for the tangible per-
8 sonal property or forest products of another, and may retain pos-
9 session of the tangible personal property or forest products
10 until that lien is satisfied. A person or corporation assessed
11 is not compelled to pay taxes on account of that assessment
12 unless the appropriate assessing officer, at the time of assess-
13 ment, serves notice in writing on the person or corporation in
14 control of the premises, store, mill, dockyard, piling ground,
15 place of storage, or warehouse that the assessment will be made.
16 An owner or person interested in the tangible personal property
17 or forest products may secure the release of the tangible per-
18 sonal property or forest products from that lien by giving to the
19 person or corporation assessed a bond in an amount double the
20 probable tax to be assessed on the tangible personal property or
21 forest products, but not less than \$200.00, with 2 sufficient
22 sureties, conditioned for the payment of the tax by the owner or
23 person interested and the saving of the person or corporation
24 assessed from payment of the assessment and from costs, damages,
25 and expenses on account of nonpayment, which bond as to amount
26 and sufficiency of sureties shall be approved by the county clerk
27 of the county in which the assessment is made.

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1 Sec. 24. (1) On or before the first Monday in March in each
2 year, the ~~supervisor or~~ assessor shall make and complete an
3 assessment roll, upon which he or she shall set down ~~the~~ ALL OF
4 THE FOLLOWING:

5 (A) THE name and address of every person liable to be taxed
6 in the ~~township or assessment district~~ LOCAL TAX COLLECTING
7 UNIT with a full description of all the real property liable to
8 be taxed. If the name of the owner or occupant of any tract or
9 parcel of real property is known, the assessor shall enter the
10 name and address of the owner or occupant opposite to the
11 description of the property. If unknown, the real property
12 described upon the roll shall be assessed as "owner unknown".
13 All contiguous subdivisions of any section that are owned by 1
14 person, firm, corporation, or other legal entity and all unim-
15 proved lots in any block that are contiguous and owned by 1
16 person, firm, corporation, or other legal entity shall be
17 assessed as 1 parcel, unless demand in writing is made by the
18 owner or occupant to have each subdivision of the section or each
19 lot assessed separately. However, failure to assess contiguous
20 parcels as entireties does not invalidate the assessment as
21 made. Each description shall show as near as possible the number
22 of acres contained in it, as determined by the assessor. It is
23 not necessary for the assessment roll to specify the quantity of
24 land comprised in any town, city, or village lot.

25 (B) The assessor shall estimate, according to his or her
26 best information and judgment, the true cash value and assessed

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1 value of every parcel of real property and set the assessed value
2 down opposite the parcel.

3 (C) The assessor shall calculate the tentative taxable value
4 of every parcel of real property and set that value down opposite
5 the parcel.

6 (D) The assessor shall determine the percentage of value of
7 every parcel of real property that is exempt from the tax levied
8 by a local school district for school operating purposes to the
9 extent provided under section 1211 of the ~~school code of 1976,~~
10 ~~Act No. 451 of the Public Acts of 1976, being section 380.1211 of~~
11 ~~the Michigan Compiled laws~~ REVISED SCHOOL CODE, 1976 PA 451,
12 MCL 380.1211, and set that percentage of value down opposite the
13 parcel.

14 (E) The assessor shall determine the date of the last trans-
15 fer of ownership of every parcel of real property occurring after
16 December 31, 1994 and set that date down opposite the parcel.

17 (F) The assessor shall ~~also~~ estimate the true cash value
18 of all the personal property of each person, and set the assessed
19 value and tentative taxable value down opposite the name of the
20 person. In determining the property to be assessed and in esti-
21 mating the value of that property, the assessor is not bound to
22 follow the statements of any person, but shall exercise his or
23 her best judgment. FOR TAXES LEVIED AFTER DECEMBER 31, 2003, THE
24 ASSESSOR SHALL SEPARATELY STATE THE ASSESSED VALUE AND TENTATIVE
25 TAXABLE VALUE OF ANY LEASEHOLD IMPROVEMENTS.

26 (G) Property assessed to a person other than the owner shall
27 be assessed separately from the owner's property and shall show

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1 in what capacity it is assessed to that person, whether as agent,
2 guardian, or otherwise. Two or more persons not being copart-
3 ners, owning personal property in common, may each be assessed
4 severally for each person's portion. Undivided interests in
5 lands owned by tenants in common, or joint tenants not being
6 copartners, may be assessed to the owners.

7 (2) The state geologist, or his or her duly authorized
8 deputy, shall determine, according to his or her best information
9 and judgment, the true cash value of the metallic mining proper-
10 ties and mineral rights consisting of metallic resources that are
11 either producing, developed, or have a known commercial mineral
12 value, including surface rights and personal property that may be
13 used in the operation or development of the property assessed, or
14 any stockpile of ore or mineral stored on the surface. For the
15 purpose of encouraging the exploration and development of metal-
16 lic mineral resources, metallic mineral ore newly discovered or
17 proven in the ground and not part of the property of an operating
18 mine shall be exempt from the taxes collected under this act for
19 a maximum period of 10 years or until the time it becomes part of
20 the property of an operating mine or it in itself becomes an
21 operating mine. Metallic mineral ore newly discovered or proven
22 in the ground and part of the property of an operating mine shall
23 be exempt from taxes collected under this act until it, in combi-
24 nation with previously discovered metallic mineral ore of the
25 operating mine, comes into a 10-year recovery period of the mine
26 as determined by the average normal annual rate of extraction of
27 the mine.

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1 (3) An operating mine shall be defined to be an operating
2 mine as of the date of starting of a shaft, stripping of overbur-
3 den, or rehabilitation, or an abandoned or idle mine closed for
4 not less than 2 years. Ore shall not enjoy more than 10 years'
5 exemption from taxation. This section does not exempt from the
6 taxes collected under this act ore reserves proven as of April 1,
7 1947. It is the intent of this act that mineral properties shall
8 be valued and assessed in the future for ad valorem taxes accord-
9 ing to the formula used in the valuation of mineral properties
10 before the effective date of this act. It is the intent of this
11 act that no metallic mineral ore shall be exempt more than
12 10 years because of the application of this act and if at any
13 time it becomes evident that such is the case, the state tax com-
14 mission shall determine the value of this untaxed ore and place
15 this valuation on the proper tax roll. The state geologist shall
16 report his or her determination of the true cash value of the
17 mineral properties to the state tax commission on or before
18 February 10 of each year. The state tax commission shall assess
19 the mineral properties containing 20% or more of natural iron per
20 ton of ore in conformity and uniformity with all other property
21 within the assessing district. The state tax commission shall
22 assess all other metallic mineral properties at the value certi-
23 fied by the state geologist. The state tax commission, as early
24 as is practicable before February 20, shall certify the assess-
25 ment of the property to the ~~supervisor or assessing officer~~
26 ASSESSOR of the township or city in which the property is
27 situated, who shall for the mineral properties and mineral rights

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1 that are owned separate from the surface rights on the property
2 assess each to the owner at the valuation certified to him or
3 her. However, an adjustment to the value certified by the state
4 tax commission may be made by the ~~supervisor or assessing~~
5 ~~officer~~ ASSESSOR of the township or city to reflect any general
6 adjustment of assessed valuation from the immediately preceding
7 year not included in the state tax commission computation. The
8 ~~supervisor or assessing officer~~ ASSESSOR shall determine the
9 true cash value of the surface rights and assess the value of the
10 surface rights to the owner. The assessment upon the metallic
11 mining properties and mineral rights may be altered from year to
12 year regardless of whether any previous assessment has been
13 reviewed by the state tax commission. The ~~supervisor or other~~
14 ~~local assessing officer~~ ASSESSOR or the owner of any interest in
15 the property assessed may appeal the assessment and valuation of
16 the property as determined by the board of review to the state
17 tax commission which shall review the assessment and valuation as
18 provided in section 152.

19 Sec. 24c. (1) The assessor shall give to each owner or
20 person or persons listed on the assessment roll of the property a
21 notice by first-class mail of an increase in the tentative state
22 equalized valuation or the tentative taxable value for the year.
23 The notice shall specify each parcel of property, the tentative
24 taxable value for the current year and, beginning in 1996, the
25 taxable value for the immediately preceding year. The notice
26 shall also specify the time and place of the meeting of the board
27 of review. Beginning in 1996, the notice shall also specify the

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1 difference between the property's tentative taxable value in the
2 current year and the property's taxable value in the immediately
3 preceding year.

4 (2) The notice shall include, in addition to the information
5 required by subsection (1), all of the following:

6 (a) The state equalized valuation for the immediately pre-
7 ceding year.

8 (b) The tentative state equalized valuation for the current
9 year.

10 (c) The net change between the tentative state equalized
11 valuation for the current year and the state equalized valuation
12 for the immediately preceding year.

13 (d) The classification of the property as defined by section
14 34c.

15 (e) The inflation rate for the immediately preceding year as
16 defined in section 34d.

17 (f) A statement provided by the state tax commission
18 explaining the relationship between state equalized valuation and
19 taxable value. Beginning in 1996, if the assessor believes that
20 a transfer of ownership has occurred in the immediately preceding
21 year, the statement shall state that the ownership was trans-
22 ferred and that the taxable value of that property is the same as
23 the state equalized valuation of that property.

24 (3) When required by the income tax act of 1967, ~~Act~~
25 ~~No. 281 of the Public Acts of 1967, being sections 206.1 to~~
26 ~~206.532 of the Michigan Compiled Laws~~ 1967 PA 281, MCL 206.1 TO
27 206.532, the assessment notice shall include or be accompanied by

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1 information or forms prescribed by ~~Act No. 281 of the Public~~
2 ~~Acts of 1967~~ THE INCOME TAX ACT OF 1967, 1967 PA 281, MCL 206.1
3 TO 206.532.

4 (4) The assessment notice shall be addressed to the owner
5 according to the records of the assessor and mailed not less than
6 10 days before the meeting of the board of review. The failure
7 to send or receive an assessment notice does not invalidate an
8 assessment roll or an assessment on that property.

9 (5) The tentative state equalized valuation shall be calcu-
10 lated by multiplying the assessment by the tentative equalized
11 valuation multiplier. If the assessor has made assessment
12 adjustments that would have changed the tentative multiplier, the
13 assessor may recalculate the multiplier for use in the notice.

14 (6) The state tax commission shall prepare a model assess-
15 ment notice form that shall be made available to local units of
16 government.

17 (7) Beginning in 1995, the assessment notice under subsec-
18 tion (1) shall include the following statement:

19 "If you purchased your homestead after May 1 last
20 year, to claim the homestead exemption, if you have
21 not already done so, you are required to file an
22 affidavit before May 1."

23 (8) FOR TAXES LEVIED AFTER DECEMBER 31, 2003, THE ASSESSMENT
24 NOTICE UNDER SUBSECTION (1) SHALL SEPARATELY STATE THE STATE
25 EQUALIZED VALUATION AND TAXABLE VALUE FOR ANY LEASEHOLD
26 IMPROVEMENTS.

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1 Sec. 27a. (1) Except as otherwise provided in this section,
2 property shall be assessed at 50% of its true cash value under
3 section 3 of article IX of the state constitution of 1963.

4 (2) Except as otherwise provided in subsection (3), for
5 taxes levied in 1995 and for each year after 1995, the taxable
6 value of each parcel of property is the lesser of the following:

7 (a) The property's taxable value in the immediately preced-
8 ing year minus any losses, multiplied by the lesser of 1.05 or
9 the inflation rate, plus all additions. For taxes levied in
10 1995, the property's taxable value in the immediately preceding
11 year is the property's state equalized valuation in 1994.

12 (b) The property's current state equalized valuation.

13 (3) Upon a transfer of ownership of property after 1994, the
14 property's taxable value for the calendar year following the year
15 of the transfer is the property's state equalized valuation for
16 the calendar year following the transfer.

17 (4) If the taxable value of property is adjusted under sub-
18 section (3), a subsequent increase in the property's taxable
19 value is subject to the limitation set forth in subsection (2)
20 until a subsequent transfer of ownership occurs.

21 (5) Assessment of property, as required in this section and
22 section 27, is inapplicable to the assessment of property subject
23 to the levy of ad valorem taxes within voted tax limitation
24 increases to pay principal and interest on limited tax bonds
25 issued by any governmental unit, including a county, township,
26 community college district, or school district, before January 1,
27 1964, if the assessment required to be made under this act would

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1 be less than the assessment as state equalized prevailing on the
2 property at the time of the issuance of the bonds. This inappli-
3 cability shall continue until levy of taxes to pay principal and
4 interest on the bonds is no longer required. The assessment of
5 property required by this act shall be applicable for all other
6 purposes.

7 (6) As used in this act, "transfer of ownership" means the
8 conveyance of title to or a present interest in property, includ-
9 ing the beneficial use of the property, the value of which is
10 substantially equal to the value of the fee interest. Transfer
11 of ownership of property includes, but is not limited to, the
12 following:

13 (a) A conveyance by deed.

14 (b) A conveyance by land contract. The taxable value of
15 property conveyed by a land contract executed after December 31,
16 1994 shall be adjusted under subsection (3) for the calendar year
17 following the year in which the contract is entered into and
18 shall not be subsequently adjusted under subsection (3) when the
19 deed conveying title to the property is recorded in the office of
20 the register of deeds in the county in which the property is
21 located.

22 (c) A conveyance to a trust after December 31, 1994, except
23 if the settlor or the settlor's spouse, or both, conveys the
24 property to the trust and the sole present beneficiary or benefi-
25 ciaries are the settlor or the settlor's spouse, or both.

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1 (d) A conveyance by distribution from a trust, except if the
2 distributee is the sole present beneficiary or the spouse of the
3 sole present beneficiary, or both.

4 (e) A change in the sole present beneficiary or beneficia-
5 ries of a trust, except a change that adds or substitutes the
6 spouse of the sole present beneficiary.

7 (f) A conveyance by distribution under a will or by intes-
8 tate succession, except if the distributee is the decedent's
9 spouse.

10 (g) A conveyance by lease if the total duration of the
11 lease, including the initial term and all options for renewal, is
12 more than 35 years or the lease grants the lessee a bargain pur-
13 chase option. As used in this subdivision, "bargain purchase
14 option" means the right to purchase the property at the termina-
15 tion of the lease for not more than 80% of the property's
16 projected true cash value at the termination of the lease. After
17 December 31, 1994, the taxable value of property conveyed by a
18 lease with a total duration of more than 35 years or with a bar-
19 gain purchase option shall be adjusted under subsection (3) for
20 the calendar year following the year in which the lease is
21 entered into. This subdivision does not apply to personal prop-
22 erty except buildings described in section 14(6) and personal
23 property described in section 8(h), (i), and (j). This subdivi-
24 sion does not apply to that portion of the property not subject
25 to the leasehold interest conveyed.

26 (h) A conveyance of an ownership interest in a corporation,
27 partnership, sole proprietorship, limited liability company,

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1 limited liability partnership, or other legal entity if the
2 ownership interest conveyed is more than 50% of the corporation,
3 partnership, sole proprietorship, limited liability company,
4 limited liability partnership, or other legal entity. Unless
5 notification is provided under subsection ~~-(10)-~~ (11), the corpo-
6 ration, partnership, sole proprietorship, limited liability com-
7 pany, limited liability partnership, or other legal entity shall
8 notify the assessing officer on a form provided by the state tax
9 commission not more than 45 days after a conveyance of an owner-
10 ship interest that constitutes a transfer of ownership under this
11 subdivision.

12 (i) A transfer of property held as a tenancy in common,
13 except that portion of the property not subject to the ownership
14 interest conveyed.

15 (j) A conveyance of an ownership interest in a cooperative
16 housing corporation, except that portion of the property not
17 subject to the ownership interest conveyed.

18 (7) Transfer of ownership does not include the following:

19 (a) The transfer of property from 1 spouse to the other
20 spouse or from a decedent to a surviving spouse.

21 (b) A transfer from a husband, a wife, or a husband and wife
22 creating or disjoining a tenancy by the entireties in the grant-
23 ors or the grantor and his or her spouse.

24 (c) A transfer of that portion of property subject to a life
25 estate or life lease retained by the transferor, until expiration
26 or termination of the life estate or life lease. That portion of

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1 property transferred that is not subject to a life lease shall be
2 adjusted under subsection (3).

3 (d) A transfer through foreclosure or forfeiture of a
4 recorded instrument under chapter 31, 32, or 57 of the revised
5 judicature act of 1961, 1961 PA 236, MCL 600.3101 to 600.3280 and
6 MCL 600.5701 to 600.5785, or through deed or conveyance in lieu
7 of a foreclosure or forfeiture, until the mortgagee or land con-
8 tract vendor subsequently transfers the property. If a mortgagee
9 does not transfer the property within 1 year of the expiration of
10 any applicable redemption period, the property shall be adjusted
11 under subsection (3).

12 (e) A transfer by redemption by the person to whom taxes are
13 assessed of property previously sold for delinquent taxes.

14 (f) A conveyance to a trust if the settlor or the settlor's
15 spouse, or both, conveys the property to the trust and the sole
16 present beneficiary of the trust is the settlor or the settlor's
17 spouse, or both.

18 (g) A transfer pursuant to a judgment or order of a court of
19 record making or ordering a transfer, unless a specific monetary
20 consideration is specified or ordered by the court for the
21 transfer.

22 (h) A transfer creating or terminating a joint tenancy
23 between 2 or more persons if at least 1 of the persons was an
24 original owner of the property before the joint tenancy was ini-
25 tially created and, if the property is held as a joint tenancy at
26 the time of conveyance, at least 1 of the persons was a joint
27 tenant when the joint tenancy was initially created and that

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1 person has remained a joint tenant since the joint tenancy was
2 initially created. A joint owner at the time of the last trans-
3 fer of ownership of the property is an original owner of the
4 property. For purposes of this subdivision, a person is an orig-
5 inal owner of property owned by that person's spouse.

6 (i) A transfer for security or an assignment or discharge of
7 a security interest.

8 (j) A transfer of real property or other ownership interests
9 among members of an affiliated group. As used in this subsec-
10 tion, "affiliated group" means 1 or more corporations connected
11 by stock ownership to a common parent corporation. Upon request
12 by the state tax commission, a corporation shall furnish proof
13 within 45 days that a transfer meets the requirements of this
14 subdivision. A corporation that fails to comply with a request
15 by the state tax commission under this subdivision is subject to
16 a fine of \$200.00.

17 (k) Normal public trading of shares of stock or other owner-
18 ship interests that, over any period of time, cumulatively repre-
19 sent more than 50% of the total ownership interest in a corpora-
20 tion or other legal entity and are traded in multiple transac-
21 tions involving unrelated individuals, institutions, or other
22 legal entities.

23 (l) A transfer of real property or other ownership interests
24 among corporations, partnerships, limited liability companies,
25 limited liability partnerships, or other legal entities if the
26 entities involved are commonly controlled. Upon request by the
27 state tax commission, a corporation, partnership, limited

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1 liability company, limited liability partnership, or other legal
2 entity shall furnish proof within 45 days that a transfer meets
3 the requirements of this subdivision. A corporation, partner-
4 ship, limited liability company, limited liability partnership,
5 or other legal entity that fails to comply with a request by the
6 state tax commission under this subdivision is subject to a fine
7 of \$200.00.

8 (m) A direct or indirect transfer of real property or other
9 ownership interests resulting from a transaction that qualifies
10 as a tax-free reorganization under section 368 of the internal
11 revenue code of 1986. Upon request by the state tax commission,
12 a property owner shall furnish proof within 45 days that a trans-
13 fer meets the requirements of this subdivision. A property owner
14 who fails to comply with a request by the state tax commission
15 under this subdivision is subject to a fine of \$200.00.

16 (n) A transfer of qualified agricultural property, if the
17 person to whom the qualified agricultural property is transferred
18 files an affidavit with the assessor of the local tax collecting
19 unit in which the qualified agricultural property is located and
20 with the register of deeds for the county in which the qualified
21 agricultural property is located attesting that the qualified
22 agricultural property shall remain qualified agricultural
23 property. The affidavit under this subdivision shall be in a
24 form prescribed by the department of treasury. An owner of qual-
25 ified agricultural property shall inform a prospective buyer of
26 that qualified agricultural property that the qualified
27 agricultural property is subject to the recapture tax provided in

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1 the agricultural property recapture act, 2000 PA 261,
2 MCL 211.1001 TO 211.1007, if the qualified agricultural property
3 is converted by a change in use. If property ceases to be quali-
4 fied agricultural property at any time after being transferred,
5 all of the following shall occur:

6 (i) The taxable value of that property shall be adjusted
7 under subsection (3) as of the December 31 in the year that the
8 property ceases to be qualified agricultural property.

9 (ii) The property is subject to the recapture tax provided
10 for under the agricultural property recapture act, 2000 PA 261,
11 MCL 211.1001 TO 211.1007.

12 (8) If all of the following conditions are satisfied, the
13 local tax collecting unit shall revise the taxable value of qual-
14 ified agricultural property taxable on the tax roll in the pos-
15 session of that local tax collecting unit to the taxable value
16 that qualified agricultural property would have had if there had
17 been no transfer of ownership of that qualified agricultural
18 property since December 31, 1999 and there had been no adjustment
19 of that qualified agricultural property's taxable value under
20 subsection (3) since December 31, 1999:

21 (a) The qualified agricultural property was qualified agri-
22 cultural property for taxes levied in 1999 and each year after
23 1999.

24 (b) The owner of the qualified agricultural property files
25 an affidavit with the assessor of the local tax collecting unit
26 under subsection (7)(n).

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1 (9) If the taxable value of qualified agricultural property
2 is adjusted under subsection (8), the owner of that qualified
3 agricultural property shall not be entitled to a refund for any
4 property taxes collected under this act on that qualified agri-
5 cultural property before the adjustment under subsection (8).

6 (10) THE TAXABLE VALUE, IF ANY, OF PROPERTY OWNED BY A
7 COUNTY, TOWNSHIP, CITY, VILLAGE, OR SCHOOL DISTRICT THAT IS
8 DESCRIBED IN SECTION 5 OF THE HOME RULE CITY ACT, 1909 PA 279,
9 MCL 117.5, OR SECTION 4 OF THE GENERAL LAW VILLAGE ACT, 1895
10 PA 3, MCL 67.4, AND THAT IS NOT EXEMPT UNDER SECTION 7M OR 7X IS
11 INCLUDED IN THE TAXABLE VALUE OF OTHER REAL PROPERTY LOCATED IN
12 THE COUNTY, TOWNSHIP, CITY, VILLAGE, OR SCHOOL DISTRICT THAT OWNS
13 THE PROPERTY DESCRIBED IN SECTION 5 OF THE HOME RULE CITY ACT,
14 1909 PA 279, MCL 117.5, OR SECTION 4 OF THE GENERAL LAW VILLAGE
15 ACT, 1895 PA 3, MCL 67.4.

16 (11) ~~-(10)-~~ The register of deeds of the county where deeds
17 or other title documents are recorded shall notify the assessing
18 officer of the appropriate local taxing unit not less than once
19 each month of any recorded transaction involving the ownership of
20 property and shall make any recorded deeds or other title docu-
21 ments available to that county's tax or equalization department.
22 Unless notification is provided under subsection (6), the buyer,
23 grantee, or other transferee of the property shall notify the
24 appropriate assessing office in the local unit of government in
25 which the property is located of the transfer of ownership of the
26 property within 45 days of the transfer of ownership, on a form
27 prescribed by the state tax commission that states the parties to

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1 the transfer, the date of the transfer, the actual consideration
2 for the transfer, and the property's parcel identification number
3 or legal description. Forms filed in the assessing office of a
4 local unit of government under this subsection shall be made
5 available to the county tax or equalization department for the
6 county in which that local unit of government is located. This
7 subsection does not apply to personal property except buildings
8 described in section 14(6) and personal property described in
9 section 8(h), (i), and (j).

10 (12) ~~-(11)-~~ As used in this section:

11 (a) "Additions" means that term as defined in section 34d.

12 (b) "Beneficial use" means the right to possession, use, and
13 enjoyment of property, limited only by encumbrances, easements,
14 and restrictions of record.

15 (c) "Converted by a change in use" means that term as
16 defined in the agricultural property recapture act, 2000 PA 261,
17 MCL 211.1001 TO 211.1007.

18 (d) "Inflation rate" means that term as defined in section
19 34d.

20 (e) "Losses" means that term as defined in section 34d.

21 (f) "Qualified agricultural property" means that term as
22 defined in section 7dd.

23 Sec. 34c. (1) Not later than the first Monday in March in
24 each year, the assessor shall classify every item of assessable
25 property according to the definitions contained in this section.
26 Following the March board of review, the assessor shall tabulate
27 the total number of items and the valuations as approved by the

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1 board of review for each classification and for the totals of
2 real and personal property in the local tax collecting unit. The
3 assessor shall transmit to the county equalization department and
4 to the state tax commission the tabulation of assessed valuations
5 and other statistical information the state tax commission con-
6 siderers necessary to meet the requirements of this act and 1911
7 PA 44, MCL 209.1 to 209.8.

8 (2) The classifications of assessable real property are
9 described as follows:

10 (a) Agricultural real property includes parcels used par-
11 tially or wholly for agricultural operations, with or without
12 buildings, and parcels assessed to the department of natural
13 resources and valued by the state tax commission. FOR TAXES
14 LEVIED AFTER DECEMBER 31, 2002, AGRICULTURAL REAL PROPERTY
15 INCLUDES BUILDINGS ON LEASED LAND USED FOR AGRICULTURAL
16 OPERATIONS. As used in this subdivision, "agricultural
17 operations" means the following:

18 (i) Farming in all its branches, including cultivating
19 soil.

20 (ii) Growing and harvesting any agricultural, horticultural,
21 or floricultural commodity.

22 (iii) Dairying.

23 (iv) Raising livestock, bees, fish, fur-bearing animals, or
24 poultry.

25 (v) Turf and tree farming.

26 (vi) Performing any practices on a farm incident to, or in
27 conjunction with, farming operations. A commercial storage,

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1 processing, distribution, marketing, or shipping operation is not
2 part of agricultural operations.

3 (b) Commercial real property includes the following:

4 (i) Platted or unplatted parcels used for commercial pur-
5 poses, whether wholesale, retail, or service, with or without
6 buildings.

7 (ii) Parcels used by fraternal societies.

8 (iii) Parcels used as golf courses, boat clubs, ski areas,
9 or apartment buildings with more than 4 units.

10 (iv) FOR TAXES LEVIED AFTER DECEMBER 31, 2002, BUILDINGS ON
11 LEASED LAND USED FOR COMMERCIAL PURPOSES.

12 (c) Developmental real property includes parcels containing
13 more than 5 acres without buildings, or more than 15 acres with a
14 market value in excess of its value in use. Developmental real
15 property may include farm land or open space land adjacent to a
16 population center, or farm land subject to several competing val-
17 uation influences.

18 (d) Industrial real property includes the following:

19 (i) Platted or unplatted parcels used for manufacturing and
20 processing purposes, with or without buildings.

21 (ii) Parcels used for utilities sites for generating plants,
22 pumping stations, switches, substations, compressing stations,
23 warehouses, rights-of-way, flowage land, and storage areas.

24 (iii) Parcels used for removal or processing of gravel,
25 stone, or mineral ores, whether valued by the local assessor or
26 by the state geologist.

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1 (iv) FOR TAXES LEVIED AFTER DECEMBER 31, 2002, BUILDINGS ON
2 LEASED LAND USED FOR INDUSTRIAL PURPOSES.

3 (v) FOR TAXES LEVIED AFTER DECEMBER 31, 2002, BUILDINGS ON
4 LEASED LAND FOR UTILITY PURPOSES.

5 (e) Residential real property includes the following:

6 (i) Platted or unplatted parcels, with or without buildings,
7 and condominium apartments located within or outside a village or
8 city, which are used for, or probably will be used for, residen-
9 tial purposes.

10 (ii) Parcels that are used for, or probably will be used
11 for, recreational purposes, such as lake lots and hunting lands,
12 located in an area used predominantly for recreational purposes.

13 (iii) FOR TAXES LEVIED AFTER DECEMBER 31, 2002, A HOME, COT-
14 TAGE, OR CABIN ON LEASED LAND, AND A MOBILE HOME THAT WOULD BE
15 ASSESSABLE AS REAL PROPERTY UNDER SECTION 2A EXCEPT THAT THE LAND
16 ON WHICH IT IS LOCATED IS NOT ASSESSABLE BECAUSE THE LAND IS
17 EXEMPT.

18 (f) Timber-cutover real property includes parcels that are
19 stocked with forest products of merchantable type and size, cut-
20 over forest land with little or no merchantable products, and
21 marsh lands or other barren land. However, when a typical pur-
22 chase of this type of land is for residential or recreational
23 uses, the classification shall be changed to residential.

24 (3) The classifications of assessable personal property are
25 described as follows:

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1 (a) Agricultural personal property includes ~~farm buildings~~
2 ~~on leased land and~~ any agricultural equipment and produce not
3 exempt by law.

4 (b) Commercial personal property includes the following:

5 (i) All equipment, furniture, and fixtures on commercial
6 parcels, and inventories not exempt by law.

7 (ii) ~~Outdoor~~ ALL OUTDOOR advertising signs and
8 billboards.

9 (iii) Well drilling rigs and other equipment attached to a
10 transporting vehicle but not designed for operation while the
11 vehicle is moving on the highway.

12 (iv) Unlicensed commercial vehicles or commercial vehicles
13 licensed as special mobile equipment or by temporary permits.

14 ~~(v) Commercial buildings on leased land.~~

15 (c) Industrial personal property includes the following:

16 (i) All machinery and equipment, furniture and fixtures, and
17 dies on industrial parcels, and inventories not exempt by law.

18 ~~(ii) Industrial buildings on leased land.~~

19 (ii) ~~(iii)~~ Personal property of mining companies valued by
20 the state geologist.

21 (d) ~~Residential~~ FOR TAXES LEVIED BEFORE JANUARY 1, 2003,
22 RESIDENTIAL personal property includes a home, cottage, or cabin
23 on leased land, and a mobile home that would be assessable as
24 real property under section 2a except that the land on which it
25 is located is not assessable because the land is exempt.

26 (e) Utility personal property includes the following:

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1 (i) Electric transmission and distribution systems,
2 substation equipment, spare parts, gas distribution systems, and
3 water transmission and distribution systems.

4 (ii) Oil wells and allied equipment such as tanks, gathering
5 lines, field pump units, and buildings.

6 (iii) Inventories not exempt by law.

7 (iv) Gas wells with allied equipment and gathering lines.

8 (v) Oil or gas field equipment stored in the open or in
9 warehouses such as drilling rigs, motors, pipes, and parts.

10 (vi) Gas storage equipment.

11 (vii) Transmission lines of gas or oil transporting
12 companies.

13 ~~(viii) Utility buildings on leased land.~~

14 (4) For taxes levied before January 1, 2003, buildings on
15 leased land of any classification are improvements where the
16 owner of the improvement is not the owner of the land or fee, the
17 value of the land is not assessed to the owner of the building,
18 and the improvement has been assessed as personal property pursu-
19 ant to section 14(6). ~~For taxes levied after December 31, 2002,~~
20 ~~buildings located upon leased land, except buildings exempt under~~
21 ~~section 9f, shall be assessed as real property under section 2~~
22 ~~and shall bear the same classification as the parcel upon which~~
23 ~~the building is located. For taxes levied after December 31,~~
24 ~~2001, buildings exempt under section 9f shall be assessed as per-~~
25 ~~sonal property.~~

26 (5) If the total usage of a parcel includes more than 1
27 classification, the assessor shall determine the classification

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1 that most significantly influences the total valuation of the
2 parcel.

3 (6) An owner of any assessable property who disputes the
4 classification of that parcel shall notify the assessor and may
5 protest the assigned classification to the March board of
6 review. An owner or assessor may appeal the decision of the
7 March board of review by filing a petition with the state tax
8 commission not later than June 30 in that tax year. The state
9 tax commission shall arbitrate the petition based on the written
10 petition and the written recommendations of the assessor and the
11 state tax commission staff. An appeal may not be taken from the
12 decision of the state tax commission regarding classification
13 complaint petitions and the state tax commission's determination
14 is final and binding for the year of the petition.

15 (7) The department of treasury may appeal the classification
16 of any assessable property to the residential and small claims
17 division of the Michigan tax tribunal not later than December 31
18 in the tax year for which the classification is appealed.

19 (8) This section shall not be construed to encourage the
20 assessment of property at other than the uniform percentage of
21 true cash value prescribed by this act.

22 Sec. 35. On or before the first day of September in each
23 year, the ~~auditor general~~ STATE TREASURER shall make and record
24 in his OR HER office a statement showing the taxes to be raised
25 for state purposes that year, referring to the law on which each
26 tax is based, and the total amount of ~~such~~ THE taxes. The
27 state tax he OR SHE shall apportion among the several counties in

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1 proportion to the valuation of the taxable property ~~therein~~ IN
2 EACH COUNTY as determined by the last preceding state board of
3 equalization, and shall before the October session of the board
4 of supervisors in each year make out and transmit to the clerk of
5 each county a statement of the amount of ~~such~~ THE taxes ~~so~~
6 apportioned to ~~such~~ THAT county. ~~He~~ THE STATE TREASURER
7 shall also, in a separate item of ~~said~~ THE statement, set forth
8 the amount of indebtedness of ~~such~~ THE county to the state
9 remaining unpaid at the time ~~such~~ THE statement is made, as
10 shown by the statement of the account between the county and
11 ~~the~~ THIS state made by the ~~auditor general~~ STATE TREASURER on
12 the first day of July ~~next previous to such~~ AFTER THE
13 apportionment, which amount shall be apportioned by the board of
14 supervisors of the proper county at the same time as state taxes
15 contained in ~~said~~ THE apportionment of the ~~auditor general~~
16 STATE TREASURER, and shall be levied in the same manner as and
17 become a portion of the county taxes for the same year, unless
18 the ~~said~~ indebtedness ~~shall have been~~ IS paid to the state
19 before October first. ~~∴ Provided, That such~~ THE portion
20 ~~thereof~~ OF THE TAXES, if any, ~~as~~ THAT should be assessed to a
21 particular township, shall be apportioned to and assessed upon
22 ~~such~~ THE township, ward, or city.

23 Sec. 41. Before the supervisor or assessing officer ~~shall~~
24 ~~deliver such~~ DELIVERS THE roll to the township treasurer or city
25 collector, he OR SHE shall carefully foot the several columns of
26 valuation and taxes, and make a detailed statement, ~~thereof~~,
27 which he OR SHE shall give the clerk of his OR HER township or

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1 city, and ~~said~~ THE clerk shall immediately charge the amount of
2 taxes to the township treasurer or city collector. The clerk of
3 each city and incorporated village shall report to the clerk of
4 their respective counties all taxes levied in their respective
5 cities or villages, and not included in the general tax levy, on
6 or before the first day of October in each year. The county
7 clerk shall, within 30 days after the close of the annual session
8 of the board of supervisors in October in each year, forward to
9 the ~~auditor general~~ STATE TREASURER, to be filed in his OR HER
10 office, a statement showing the aggregate valuation of all prop-
11 erty as assessed in each assessing precinct within the county
12 during the current year. ~~He~~ THE STATE TREASURER shall include
13 in ~~such~~ THE statement a detail of all taxes to be raised in the
14 county for ~~such~~ THAT year ~~;/ also~~ AND the amount of taxes not
15 included in the general tax levy, reported to him OR HER by the
16 several city and village clerks as ~~above~~ provided IN THIS
17 SECTION.

18 Sec. 57a. (1) It ~~shall be~~ IS the duty of the ~~auditor~~
19 ~~general~~ STATE TREASURER to prescribe uniform practices, forms,
20 and methods ~~which~~ THAT shall be used by the several county
21 treasurers of this state in carrying out ~~the provisions of~~ this
22 act. All proceedings under the authority of ~~the provisions of~~
23 this act shall be conducted in conformity with the uniform prac-
24 tices prescribed ~~therefor~~ by the ~~auditor general~~ STATE
25 TREASURER. On the neglect or failure on the part of any county
26 treasurer to abide by the uniform practices and use the uniform
27 forms prescribed, the ~~auditor general~~ STATE TREASURER may give

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1 notice in writing to the county clerk and to the ~~board of~~
2 county ~~supervisors~~ BOARD OF COMMISSIONERS, or in lieu of ~~such~~
3 THE board OF COMMISSIONERS, the board of county auditors in coun-
4 ties having ~~such~~ A COUNTY board OF AUDITORS, which notice shall
5 state the facts constituting the alleged neglect or failure. If
6 ~~such~~ THE alleged neglect or failure is not corrected within 10
7 days after ~~the~~ giving ~~of such~~ THE notice, the ~~auditor~~
8 ~~general~~ STATE TREASURER shall have complete power and authority,
9 by himself OR HERSELF or his OR HER deputy or authorized agents,
10 to enter the office of ~~said~~ THE county treasurer and complete
11 the work in ~~said~~ THE office in conformity with ~~such~~ THE uni-
12 form practices, the expenses ~~thereof~~ OF THAT WORK to be charged
13 back to the county, which expense shall be paid from the general
14 fund of the county.

15 (2) ~~It shall be the duty of the auditor general~~ THE STATE
16 TREASURER SHALL, within 30 days after the final adjournment of
17 the legislature in every year, ~~to~~ furnish the county treasurers
18 with instructions relative to changes made in the tax laws of
19 ~~the~~ THIS state with respect to the duties of the township trea-
20 surers and county treasurers in connection with the collection of
21 taxes. ~~It shall be the duty of the~~ THE several county treasur-
22 ers SHALL, within 7 days after the receipt of ~~such~~ THOSE
23 instructions, ~~to~~ forward a copy ~~thereof~~ OF THE INSTRUCTIONS
24 to each township treasurer in his OR HER respective county.
25 ~~Such~~ THE instructions shall contain all changes made since the
26 filing of the previous instructions. In case of the furnishing
27 of the first instructions to county treasurers under the

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1 provisions of this section, all changes of tax collection
2 procedure as well as instructions with respect to tax collection
3 procedures shall be furnished.

4 Sec. 58. After the return of lands for unpaid taxes, the
5 county treasurer is authorized to receive, under like provisions
6 as in section 53, ~~of this act,~~ the amounts of the several taxes
7 or any of them due, and the board of ~~supervisors~~ COMMISSIONERS
8 in each county may authorize notice to be given to all delinquent
9 taxpayers so far as known. ~~:- Provided, That neither~~ NEITHER
10 taxes nor special assessments ~~which~~ THAT are delinquent may be
11 paid under protest to the county treasurer. The county treasurer
12 shall issue duplicate receipts for all ~~such~~ THE taxes received
13 by him OR HER, which shall be accounted for by the county clerk,
14 or by the board of auditors in counties having ~~such boards~~ A
15 BOARD OF AUDITORS, 1 of ~~such~~ THE duplicate receipts shall be
16 delivered to the person paying the taxes, and 1 filed in the
17 office of the county treasurer, which receipt shall be available
18 to the county clerk or board of county auditors in counties
19 having ~~such boards~~ A BOARD OF AUDITORS for abstracting and
20 accounting purposes. All receipts issued under the provisions of
21 this section shall be consecutively numbered by the printer and
22 by ~~such~~ THE printer delivered to the county clerk who shall
23 account for ~~same~~ THE RECEIPTS. At the time the printer deliv-
24 ers the ~~same~~ RECEIPTS to the county clerk, ~~said~~ THE printer
25 shall notify the ~~auditor general~~ STATE TREASURER of ~~such~~ THE
26 delivery, specifying the quantity and numbers of ~~such~~ THE
27 receipts. ~~:- Provided, That except~~ EXCEPT when the final

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1 installment of the tax is paid, the county treasurer shall not
2 issue a receipt for a payment of less than \$1.00 and any tax or
3 installment then sought to be paid in an amount less than \$1.00
4 shall not be discharged or considered paid unless the sum of
5 \$1.00 is paid, and the difference between the amount of the tax
6 paid and ~~said~~ \$1.00 shall be ~~deemed~~ CONSIDERED to be a part
7 payment of the cost of issuing ~~such~~ THE receipts and shall be
8 credited to the general fund of the county. ~~:- Provided further,~~
9 ~~That in~~ IN the case of payments by the same taxpayer as many
10 descriptions shall be included in 1 receipt as will be sufficient
11 to make a payment of \$1.00. ~~, as near as may be: Provided fur-~~
12 ~~ther, That when~~ WHEN payment of the taxes on any parcel or
13 description of land or on any undivided share ~~thereof~~ OF LAND
14 is made to any county treasurer, ~~said~~ THE treasurer shall place
15 or cause to be placed upon the face of the receipt or redemption
16 certificate, the following certificate: "I hereby certify that
17 application was made to pay all taxes and special assessments due
18 and payable at this office on the description shown in this
19 receipt except for the years and items as follows:

20 (Signed) Treas."

21 Every ~~such~~ receipt shall be deemed to include the forego-
22 ing certificate, and unless otherwise noted ~~thereon~~ ON THE
23 CERTIFICATE, shall be construed as an application to pay all
24 taxes and special assessments assessed against the property
25 described ~~therein~~ ON THE CERTIFICATE and then due and payable
26 at the office of the treasurer issuing ~~such~~ THE receipt.
27 Future installments of special assessments ~~and future~~

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~~1 installments of taxes payable under the provisions of Act No. 126~~
~~2 of the Public Acts of 1933, as amended, shall not be considered~~
~~3 as being then due and payable.~~

4 Sec. 62. ~~It shall be the duty of the county clerk, on the~~
5 ~~filing of the said~~ IF A PETITION IS FILED, THE COUNTY CLERK
6 SHALL PRESENT THE petition ~~, to at once present the same to the~~
7 circuit ~~judge~~ COURT of the county in which ~~said~~ THE delin-
8 quent tax ~~lands are~~ PROPERTY IS situated, and ~~it shall be the~~
9 ~~duty of said circuit judge to make~~ COURT SHALL ENTER an order
10 ~~in the form herein~~ AS prescribed ~~, which order, when so made~~
11 ~~and signed by the circuit judge,~~ IN THIS SECTION. THE COUNTY
12 CLERK shall ~~be countersigned by the county clerk as register in~~
13 ~~chancery~~ COUNTERSIGN THE ORDER, ~~and recorded by him~~ RECORD THE
14 ORDER in the proper books of his OR HER office, and ~~thereupon it~~
15 ~~shall be the duty of said county clerk to immediately make a true~~
16 ~~copy of said order, and~~ transmit ~~the same~~ A TRUE COPY OF THE
17 ORDER to the ~~auditor general~~ STATE TREASURER. ~~Said~~ THE order
18 shall be substantially in the following form:

19

20 STATE OF MICHIGAN,)

21) ss.

22 County of)

23 The circuit court for the county of ~~in~~
24 ~~chancery.~~

25 In the matter of the petition of, ~~auditor~~
26 ~~general~~ STATE TREASURER of the state of Michigan, for and in
27 behalf of ~~said~~ THIS state, for the sale of certain ~~lands~~

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1 PROPERTY for taxes assessed ~~thereon~~ ON THAT PROPERTY: On
2 reading and filing the petition of the ~~auditor general~~ STATE
3 TREASURER of the state of Michigan ~~, praying for~~ REQUESTING a
4 ~~decree~~ JUDGMENT in favor of the state of Michigan ~~,~~ against
5 each parcel of land ~~therein~~ described IN THE PETITION, for
6 the amounts ~~therein~~ specified IN THE PETITION THAT ARE, claimed
7 to be due for taxes, interest, and charges on each ~~such~~ parcel
8 of ~~land~~ PROPERTY, and that ~~such lands~~ THE PROPERTY be sold
9 for the amounts ~~so~~ claimed by the state of Michigan. It is
10 ordered that ~~said~~ THE petition will be brought on for hearing
11 and decree at the term of this court, to be held at
12, in the county of, state of Michigan,
13 on the day of ~~A.D. 18...., 20...., at~~
14 the opening of the court on that day, and that all persons inter-
15 ested in ~~such lands~~ THAT PROPERTY or any part ~~thereof,~~ OF
16 THAT PROPERTY desiring to contest the lien claimed ~~thereon~~ ON
17 THAT PROPERTY by the state of Michigan ~~,~~ for ~~such~~ THE taxes,
18 interest, and charges CLAIMED, or any part ~~thereof~~ OF THE
19 TAXES, INTEREST, AND CHARGES CLAIMED, shall appear in ~~said~~ THIS
20 court, and file with the clerk ~~thereof, acting as register in~~
21 ~~chancery,~~ OF THIS COURT their objections ~~thereto~~ TO THE LIEN,
22 on or before the first day of the term of this court, ~~above~~
23 ~~mentioned,~~ and that in default ~~thereof~~ the ~~same~~ LIEN will be
24 ~~taken as confessed and a decree will be taken~~ GRANTED and
25 JUDGMENT entered as ~~prayed for~~ REQUESTED in ~~said~~ petition.
26 And it is further ordered that in pursuance of ~~said decree~~ THE
27 JUDGMENT the ~~lands~~ PROPERTY described in ~~said~~ THE petition

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1 for which a ~~decree~~ JUDGMENT of sale ~~shall be~~ IS made, will be
2 sold for the ~~several taxed~~ TAXES, interest, and charges
3 ~~thereon~~ ON THE PROPERTY as determined by ~~such decree~~ THE
4 JUDGMENT, on the first Tuesday in May ~~thereafter,~~ AFTER THE
5 JUDGMENT IS ENTERED, beginning at 10 o'clock a.m. ~~, on said~~
6 ~~day, or on the day or days subsequent thereto, as may be neces-~~
7 ~~sary to complete the sale of said lands and of each and every~~
8 ~~parcel thereof,~~ THE SALE SHALL BE HELD at the office of the
9 county treasurer, or at ~~such~~ ANOTHER convenient place ~~as shall~~
10 ~~be~~ selected by ~~him~~ THE COUNTY TREASURER at the county seat of
11 the county of, state of Michigan. ~~; and that~~
12 ~~the~~ THE sale ~~then and there made will~~ SHALL be a public sale,
13 and each parcel described in the ~~decree~~ JUDGMENT shall be sepa-
14 rately ~~exposed for sale~~ SOLD for the total taxes, interest, and
15 charges. ~~, and the~~ THE sale shall be made to the person paying
16 the full amount charged against ~~such~~ A parcel, and accepting a
17 conveyance of the smallest undivided fee simple interest.
18 ~~therein; or, if~~ IF no person will pay the taxes and charges and
19 take a conveyance of less than the entire ~~thereof~~ FEE SIMPLE
20 INTEREST, then the whole parcel shall be offered and sold. If
21 any parcel ~~of land~~ cannot be sold for taxes, interest, and
22 charges, ~~such~~ THE parcel shall be passed over ~~for the time~~
23 ~~being,~~ and ~~shall, on the succeeding day, or before the close of~~
24 ~~the sale, be~~ reoffered ~~, and if, on such second offer, or~~
25 ~~during such sale, the same~~ FOR SALE. IF THE PARCEL cannot be
26 sold for the ~~amount aforesaid~~ TAXES, INTEREST, AND CHARGES, the

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1 county treasurer shall bid off the ~~same~~ PARCEL in the name of
2 the state.

3 Witness the Hon., circuit judge, and the
4 seal of ~~said~~ THE (circuit) court of county, this
5 day of ~~A.D. 18....~~ 20.... .
6

7
8

8 Circuit Judge.

9 Countersigned,
10

11 Register.
12

12 Sec. 63. (1) The ~~newspapers~~ STATE TREASURER SHALL DESIG-
13 NATE A NEWSPAPER in which ~~such~~ AN order and petition are to be
14 published ~~shall be designated by the auditor general~~ on or
15 before September 1 in each year. ~~, and not afterwards, unless~~
16 IF the publisher of the DESIGNATED newspaper ~~so designated shall~~
17 ~~fail~~ FAILS to accept ~~such~~ THE designation within 15 days after
18 the ~~same~~ DESIGNATION is made ~~, or shall refuse or neglect~~
19 REFUSES OR NEGLECTS to publish and print ~~such~~ THE order and
20 petition, or, ~~unless, from~~ FOR any other cause, ~~such~~ THE pub-
21 lication ~~shall become~~ BECOMES impracticable, ~~in which case~~
22 the ~~auditor general~~ STATE TREASURER shall designate some other

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1 newspaper ~~for that purpose~~ before the time limited for
2 commencing publication.

3 (2) In counties ~~where~~ IN WHICH 1 or more regularly estab-
4 lished newspapers have been printed, published, and circulated
5 more than 1 year ~~prior to such~~ BEFORE THE designation, 1 of
6 ~~such~~ THOSE newspapers shall be designated for the publication
7 ~~herein~~ required UNDER SUBSECTION (1).

8 (3) The ~~auditor general~~ STATE TREASURER shall also cause
9 to be carried in not ~~to exceed~~ MORE THAN 10 newspapers in each
10 county a notice advising the public of the tax sale advertising.
11 The newspapers shall be designated by the ~~auditor general~~ STATE
12 TREASURER, and the notice ~~referred to~~ shall be carried once in
13 each of the newspapers designated on a date selected by the
14 ~~auditor general and~~ STATE TREASURER. THE NOTICE shall contain
15 the name of the newspaper in the county ~~which has been~~ desig-
16 nated to print the order and petition and description of ~~lands~~
17 PROPERTY advertised.

18 Sec. 64. (1) ~~In case there is no paper~~ IF A NEWSPAPER IS
19 NOT published in ~~such~~ A county IN WHICH DELINQUENT TAX PROPERTY
20 IS LOCATED, or if ~~from any cause no paper can~~ A NEWSPAPER
21 CANNOT be secured ~~in any county~~ to publish ~~such~~ AN order and
22 petition IN THAT COUNTY, the ~~auditor general~~ STATE TREASURER
23 shall cause ~~such~~ THE order and petition containing the list of
24 ~~lands~~ PROPERTY delinquent for taxes to be printed in proper
25 form for general distribution, and shall ~~furnish~~ PROVIDE the
26 county treasurer with ~~such number of the same as may be~~
27 ~~necessary~~ ENOUGH COPIES to ~~furnish~~ PROVIDE each voter at the

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1 last general election in ~~said~~ THE county with 1 copy. ~~, and~~
2 ~~such~~

3 (2) THE county treasurer shall distribute the order and
4 petition in such A manner that copies ~~thereof may~~ SHALL become
5 public in every ~~township~~ LOCAL TAX COLLECTING UNIT in ~~said~~
6 THE county, and shall post or cause to be posted 3 copies in 3
7 public places in each ~~township, and~~ LOCAL TAX COLLECTING UNIT.

8 (3) THE COUNTY TREASURER shall file AN affidavit of the
9 posting and distribution of the ~~same~~ ORDER AND PETITION in the
10 usual form in the office of ~~said~~ THE county treasurer and of
11 the ~~auditor general~~ STATE TREASURER.

12 Sec. 66. (1) The ~~auditor general~~ STATE TREASURER shall
13 cause a copy of the order and a copy of the petition to be pub-
14 lished once ~~in~~ each week for 3 consecutive weeks ~~preceding~~
15 BEFORE the time fixed for the hearing ~~thereof~~ ON THE PETITION,
16 in ~~some regularly established~~ A newspaper PUBLISHED in the
17 county ~~where such~~ IN WHICH THE petition is filed ~~, to be~~
18 selected by the ~~auditor general~~ STATE TREASURER.

19 (2) The order and petition shall ~~both~~ be published in the
20 same newspaper, the order immediately preceding the petition. ~~+~~
21 ~~Provided, In such~~ THE petition ~~it~~ shall ~~be sufficient to~~
22 ~~print against each parcel~~ STATE the years for which delinquent
23 TAXES ARE DUE and the total AMOUNT of taxes, interest, and
24 charges due ~~in said years~~ FOR EACH PARCEL.

25 (3) The cost of ~~such publication~~ PUBLISHING THE ORDER AND
26 PETITION shall be paid by ~~the~~ THIS state.

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(4) The proprietor of ~~such~~ THE newspaper IN WHICH THE ORDER AND PETITION ARE PUBLISHED shall furnish the proper county treasurer ~~with~~ WITH not ~~to exceed 300~~ MORE THAN 400 copies of ~~such~~ EACH publication, 10 ~~such~~ copies to each ~~city and village clerk and township supervisor~~ LOCAL TAX COLLECTING UNIT, and 2 ~~such~~ copies to the ~~auditor general, and the auditor general~~ STATE TREASURER.

(5) THE STATE TREASURER and county treasurer shall carefully examine the notices published and ~~see that~~ DETERMINE IF they are correct.

(6) The term 3 consecutive weeks means 3 publications IN 3 SUCCESSIVE WEEKS and the dates of the publications shall be specified by the ~~auditor general~~ STATE TREASURER. ~~Any~~

(7) A person familiar with the facts may make an affidavit as to the publication required.

(8) The ~~auditor general~~ STATE TREASURER shall not pay for ~~any such~~ THE publication ~~until~~ UNLESS satisfied that ~~it~~ THE PUBLICATION has been made according to law.

(9) The publication of the order and petition ~~aforsaid~~ ~~shall be~~ IS equivalent to a personal service of notice OF THE FILING OF THE PETITION on all persons who are interested in the ~~lands~~ PROPERTY specified in ~~such~~ THE petition, of ~~the filing thereof, of~~ all proceedings ~~thereon~~ ON THE PETITION, and on the sale of the ~~lands~~ PROPERTY under the ~~decree~~ JUDGMENT, and ~~shall give~~ GIVES the court jurisdiction to hear ~~such~~ THE petition, determine all questions arising ~~thereon~~ ON THE PETITION, and to ~~decree~~ ENTER a JUDGMENT ORDERING THE sale of

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1 ~~such lands~~ THE PROPERTY for the payment of all taxes, interest,
2 and charges ~~thereon~~ ON THE PROPERTY.

3 (10) The circuit court ~~in chancery shall have~~ HAS juris-
4 diction to hear, try, and determine the matters alleged in ~~such~~
5 THE petition, even though the amount involved ~~therein be~~ IN THE
6 PETITION IS less than \$100.00. ~~It shall be the duty of the~~

7 (11) THE prosecuting attorney ~~to~~ SHALL prosecute all
8 ~~such~~ proceedings UNDER THIS SECTION on the part of ~~the~~ THIS
9 state. If ~~he shall refuse, neglect or be unable to do so~~ THE
10 PROSECUTING ATTORNEY DOES NOT PROSECUTE A PROCEEDING UNDER THIS
11 SECTION, the court shall appoint ~~some~~ ANOTHER competent person
12 to take charge of and prosecute the ~~same~~ PROCEEDING, who shall
13 be paid by the county. The COUNTY board of ~~supervisors~~
14 COMMISSIONERS may employ ~~some~~ A competent person to prosecute
15 ~~such~~ OR TO ASSIST IN THE PROSECUTION OF proceedings ~~or assist~~
16 ~~therein. Proof of~~ UNDER THIS SECTION.

17 (12) AN AFFIDAVIT ATTESTING TO the publication of the order
18 and petition ~~herein~~ required UNDER THIS SECTION shall be filed
19 in both the office of the county clerk and ~~auditor general~~
20 STATE TREASURER before any final order is ~~made~~ ENTERED. Proof
21 of the filing of ~~such~~ AN affidavit of publication in the office
22 of the ~~auditor general~~ STATE TREASURER may be made by affidavit
23 of the ~~auditor general,~~ STATE TREASURER or his OR HER deputy.
24 ~~Any~~

25 (13) A person ~~having any~~ WITH AN interest in the ~~lands~~
26 PROPERTY or any portion ~~thereof~~ OF THE PROPERTY included or
27 referred to in ~~said~~ THE petition ~~desiring~~ WHO DESIRES to

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1 contest the validity of any tax shall file ~~in writing his~~
2 WRITTEN objections ~~thereto~~ with the clerk of the county in
3 which ~~said lands are~~ THE PROPERTY IS advertised for sale and
4 serve a copy ~~thereof~~ OF THE OBJECTIONS on the prosecuting
5 attorney of the county, ~~and the auditor general~~ THE STATE
6 TREASURER, and the county, ~~city, village, township~~ LOCAL TAX
7 COLLECTING UNIT, and school district IN WHICH THE PROPERTY IS
8 LOCATED, ~~the validity of the taxes of which are contested,~~ and
9 SHALL file proof of ~~such~~ service on or before the day fixed in
10 ~~said~~ THE notice for the hearing of ~~such~~ THE petition. ~~, and~~
11 A PERSON shall not ~~be allowed to~~ make any objections not
12 ~~therein~~ specified IN WRITTEN OBJECTIONS FILED UNDER THIS
13 SECTION. ~~Hearing~~ A HEARING upon ~~such~~ objections FILED UNDER
14 THIS SUBSECTION shall not be held until ~~such~~ service ~~has been~~
15 IS made and ~~due~~ proof ~~thereof~~ OF SERVICE IS filed.

16 (14) If on the day fixed in ~~such~~ THE notice for the hear-
17 ing ~~of such~~ ON THE petition or on the day following that day,
18 ~~it shall be made to appear to~~ the court DETERMINES that any
19 person has been prevented from filing ~~his~~ objections to any tax
20 without any fault on his OR HER part, ~~such further time~~ THE
21 COURT may ~~be granted~~ GRANT ADDITIONAL TIME for that purpose,
22 ~~as may seem proper,~~ not ~~exceeding~~ TO EXCEED 5 days. The
23 court shall give precedence to the hearing of ~~such~~ A petition
24 over all other business, shall examine, consider, and determine
25 the matters ~~therein~~ stated IN THE PETITION and ANY objections
26 made ~~, in~~ a summary manner without other pleadings, and ~~make~~

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1 TO ENTER A final ~~decree thereon as the right of the case may be~~
2 JUDGMENT ON THE PETITION.

3 (15) The taxes specified in the petition ~~shall be~~ ARE pre-
4 sumed to be legal and a ~~decree~~ JUDGMENT FOR THOSE TAXES SHALL
5 be made ~~therefor~~ unless ~~the contrary is proved~~ THE TAXES ARE
6 SHOWN TO BE IMPROPER. Evidence shall be taken in open court.
7 All oral testimony shall, at the request of any person inter-
8 ested, be written down and filed. The court may make ~~such~~
9 ~~orders from time to time as may be~~ ANY ORDER necessary to facil-
10 itate the proceedings. ~~and~~ THE COURT shall decide all ques-
11 tions as to the admissibility of evidence, and ~~the decisions so~~
12 ~~made shall be~~ THAT DECISION IS final and not subject to review
13 or appeal.

14 (16) If the ~~lands~~ PROPERTY of 2 or more persons ~~have~~ HAS
15 been assessed together, the court may, if practicable, separate
16 the ~~same~~ ASSESSMENTS and apportion to each parcel ~~its~~ THE
17 just proportion of the taxes, interest, and charges. If any tax
18 ~~shall be~~ IS found illegal, ~~such~~ THAT part shall be set aside
19 and the remaining tax ~~shall be decreed~~ IS valid. The total
20 amount of taxes, interest, and charges ~~as~~ fixed by the court
21 ~~shall~~ shall be entered by the register of the court opposite each
22 parcel of ~~land~~ PROPERTY in the column of ~~said~~ THE record
23 under the heading "amount ~~decreed~~ OF JUDGMENT against ~~lands~~
24 PROPERTY." If the court ~~shall make~~ MAKES any order setting
25 aside the taxes on any parcel of ~~land~~ PROPERTY, or any part
26 ~~thereof~~ OF THE TAXES, or any special order relating to any
27 ~~particular~~ parcel of ~~land~~ PROPERTY, or taxes ~~thereon~~ ON ANY

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1 PARCEL OF PROPERTY, a brief entry of ~~such~~ THAT order shall be
2 ~~made upon said records~~ ENTERED opposite ~~such land~~ THAT
3 PROPERTY or tax. ~~, which~~ THE SPECIAL ORDER shall be signed by
4 the judge of the court, either by his OR HER full name or ini-
5 tials, and ~~such~~ THAT entry ~~shall have~~ HAS the same effect as
6 if made and entered as a part of a final ~~decree~~ JUDGMENT.

7 (17) At least 10 days ~~prior to~~ BEFORE the time fixed for
8 the sale of ~~such lands~~ THE PROPERTY, the court shall ~~make~~
9 ENTER a final ~~decree~~ JUDGMENT in favor of ~~the~~ THIS state ~~of~~
10 Michigan for the payment of ~~such~~ ALL VALID taxes, interest,
11 and charges, ~~as shall be valid, and~~ SHALL determine the total
12 amount ~~thereof~~ chargeable against each parcel of ~~land~~
13 PROPERTY, and shall order ~~and decree~~ that unless ~~such~~ payment
14 ~~be~~ IS made, ~~such several parcels of land~~ THE PROPERTY, or
15 ~~so~~ AS much of ~~each~~ THE PROPERTY as ~~may be~~ IS necessary to
16 satisfy the amount fixed by ~~such decree~~ THE JUDGMENT, shall
17 severally be sold as the law directs. ~~Such decree shall be~~ A
18 JUDGMENT IS considered ~~as a several decree~~ in favor of ~~the~~
19 THIS state ~~of Michigan~~ against each parcel of ~~land~~ PROPERTY
20 for each tax included ~~therein~~ IN THE JUDGMENT. The court may
21 decree ~~such~~ costs against a person contesting any tax ~~as may~~
22 ~~be~~ THAT IS equitable, if the tax, or any part ~~thereof which~~ OF
23 THE TAX THAT remains unpaid, ~~be adjudged~~ IS DETERMINED TO BE
24 valid.

25 (18) In the absence from the file of A proper affidavit of
26 publication as required by this section, secondary evidence of
27 ~~such~~ THE publication and ~~of~~ the ~~due~~ filing of ~~such~~ THE

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1 affidavit ~~shall be~~ IS admissible ~~:- Provided, That~~ IF,
2 according to the calendar entry of the clerk of ~~such~~ THE court,
3 an affidavit of publication was filed. The affidavit of ~~such~~
4 publication filed in the office of the ~~auditor general shall be~~
5 STATE TREASURER IS admissible as secondary evidence.

6 Sec. 67. (1) ~~Such~~ A final ~~decree~~ JUDGMENT shall be
7 entered in the ~~chancery~~ record for recording ~~decrees~~
8 JUDGMENTS of ~~such~~ THE CIRCUIT court ~~,~~ OF THE COUNTY IN WHICH
9 THE PROPERTY IS LOCATED. THE JUDGMENT SHALL have the usual cap-
10 tion for ~~decrees,~~ JUDGMENTS and shall be substantially in the
11 following form:

12

13 "State of Michigan,)
14 The circuit court for the) ~~In chancery~~
15 county of)

16 At a session of ~~said~~ THIS court held at the court house in
17 the of on the day
18 of ~~A.D. 19....~~ 20....

19 Present: Hon., Circuit Judge

20 In the matter of the petition of, ~~auditor~~
21 ~~general~~ STATE TREASURER of the state of Michigan, for and in
22 behalf of ~~said~~ THIS state, for the sale of certain ~~lands~~
23 PROPERTY for taxes assessed ~~thereon~~ ON THAT PROPERTY:

24 The ~~said~~ petition and the matters ~~therein~~ stated IN THE
25 PETITION, and the objections filed to ~~certain~~ THE taxes
26 ~~therein~~ claimed IN THE PETITION (if any ~~such~~ objections are
27 filed) came on to be heard, and proof of the ~~due~~ publication of

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1 the order of hearing, and of ~~said~~ THE petition having been made
2 and filed, and after hearing all INTERESTED parties: ~~interested~~
3 ~~therein:~~ It is ordered ~~, adjudged and decreed~~ that the amount
4 of taxes, interest, collection fee, and charges set down in the
5 ~~column headed 'amount decreed against lands,' in the~~ tax
6 record, ~~of~~ which ~~said~~ IS INCORPORATED AS PART OF THE
7 petition, ~~forms a part,~~ are valid, and ~~decree is made~~
8 JUDGMENT IS ENTERED in favor of the state of Michigan ~~therefor~~
9 against each parcel of ~~said land~~ PROPERTY for payment of the
10 amount set down in ~~said column~~ THE TAX RECORD opposite ~~to~~
11 ~~such~~ THAT parcel. It is further ordered ~~, adjudged and~~
12 ~~decreed~~ that unless ~~said~~ THAT amount ~~be~~ IS paid prior to
13 ~~said~~ sale, that ~~said several parcels of land~~ PROPERTY, or
14 ~~such~~ THAT interest ~~therein as may be~~ IN THE PROPERTY neces-
15 sary to satisfy the ~~amount herein decreed~~ JUDGMENT against the
16 ~~same~~ PROPERTY, shall be severally sold as the law directs, on
17 the..... day of May, A.D. ~~19~~ 20...., beginning at 10
18 o'clock a.m. ~~on said day, or on the day or days subsequent~~
19 ~~thereto as may be necessary to complete the sale of said lands~~
20 ~~and of each and every parcel thereof, at the office of the county~~
21 ~~treasurer, or at such convenient place as shall be selected by~~
22 ~~him at the county seat of the county of, state of~~
23 Michigan. It is further ordered ~~, adjudged and decreed~~ that
24 title to each parcel of ~~land~~ PROPERTY ordered in this ~~decree~~
25 JUDGMENT to be offered for sale, ~~and which parcel of land is bid~~
26 ~~in at such sale~~ THAT IS BID OFF to the state, shall become
27 absolute in the state of Michigan on the expiration of the period

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1 of redemption from ~~such~~ THAT sale, and all taxes, special
2 assessments ~~, which~~ THAT are charged against or are liens upon
3 ~~such parcel~~ THAT PROPERTY, and other liens and encumbrances ~~,~~
4 against ~~such parcel~~ THAT PROPERTY of whatever kind or nature,
5 shall be ~~cancelled~~ CANCELED as of ~~such~~ THAT date, unless any
6 ~~said~~ parcel of ~~land shall be~~ PROPERTY IS redeemed as provided
7 in section 74 of ~~Act No. 206 of the Public Acts of 1893, as~~
8 ~~amended~~ THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.74,
9 or unless an appeal ~~shall have been~~ IS taken as provided in
10 ~~said act~~ THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.1
11 TO 211.157. It is further ~~adjudged and decreed~~ ORDERED that
12 the ~~several~~ special orders made by this court, and entered on
13 ~~said~~ THE tax records, are made a part ~~hereof~~ OF THIS
14 JUDGMENT, with the same effect as if entered ~~herein~~ IN THIS
15 JUDGMENT.

16 (Countersigned)

.....

17

Circuit Judge

18

19 Clerk of Courts."

20 (2) Unless sooner redeemed, upon the expiration of ~~such~~

21 THE period of redemption provided ~~for~~ in section 74, ~~of this~~

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1 ~~act,~~ absolute title to the ~~lands so sold and bid in to the~~
2 ~~state shall vest in the state of Michigan~~ PROPERTY BID OFF TO
3 THIS STATE VESTS IN THIS STATE as provided in ~~said decree~~ THE
4 JUDGMENT.

5 (3) If costs are adjudged against any person contesting a
6 tax, the ~~decree therefor~~ JUDGMENT shall ~~be in proper form~~
7 STATE THE COSTS and execution awarded. The ~~decree~~ JUDGMENT
8 shall be signed by the judge and countersigned by the clerk.

9 (4) Immediately after the entry of ~~such decree~~ THE
10 JUDGMENT, the county clerk shall make a certified copy ~~thereof~~
11 OF THE JUDGMENT, and annex the ~~same~~ JUDGMENT to the tax
12 record. ~~He~~ THE COUNTY CLERK shall ~~thereupon~~ THEN deliver
13 ~~such~~ THE tax record to the county treasurer, in whose office
14 the ~~same~~ TAX RECORD shall remain. ~~, except as needed in the~~
15 ~~office of the county clerk.~~

16 (5) If ~~from any cause~~ the hearing on ~~said~~ THE petition
17 is not ~~had~~ HELD on the day fixed in the notice, ~~therefor,~~ the
18 ~~same~~ HEARING shall ~~stand~~ BE continued from day to day during
19 the term without the entry of any order of continuance, until
20 disposed of. ~~, and if it shall for any reason be found~~

21 (6) IF IT IS DETERMINED TO BE impracticable to hear and
22 determine the objections to all of the taxes specified in ~~such~~
23 THE petition within the time ~~herein~~ fixed for that purpose,
24 then ~~and in that case~~ the court shall, within the time ~~herein~~
25 ~~named~~ STATED IN THIS SECTION, ~~make~~ ENTER a final ~~decree~~
26 JUDGMENT as to all taxes to which no objections have been filed,
27 and also those to which objections have been filed, which the

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1 court has then heard and ~~passed upon.~~ ~~Such decrees~~ DETERMINED
2 TO BE VALID. THE JUDGMENT shall be signed and recorded as
3 ~~hereinbefore~~ provided IN THIS SECTION. The court shall proceed
4 with the consideration of the remaining taxes ~~embraced in such~~
5 SET FORTH IN THE petition, and objections ~~thereto~~ TO THOSE
6 TAXES, and as soon as practicable dispose of the ~~same~~ REMAINING
7 TAXES by 1 or more ~~decrees and in such~~ JUDGMENTS IN A form as
8 the court ~~may determine~~ DETERMINES, which shall be entered in
9 the ~~chancery~~ record of ~~decrees of such~~ THE court. ~~, and the~~
10 ~~same~~ THE JUDGMENT shall describe the ~~lands~~ PROPERTY and spec-
11 ify the total amount of taxes, interest, and charges on each
12 parcel ~~thereof.~~ ~~The~~ OF PROPERTY. AFTER THE JUDGMENT IS
13 ENTERED, THE county clerk shall immediately ~~thereafter~~ deliver
14 to the county treasurer a certified copy of ~~such decree~~ THE
15 JUDGMENT, to be kept and used as ~~hereinbefore~~ provided IN THIS
16 SECTION. ~~Such~~ A copy of ~~decree~~ THE JUDGMENT shall be annexed
17 to the tax record and ~~shall thereby become a~~ IS part ~~thereof~~
18 OF THE TAX RECORD.

19 (7) If ~~from any cause no decree shall be made on such~~ A
20 DECREE IS NOT ENTERED ON A petition as to the taxes ~~therein~~
21 named IN THE PETITION, or any part ~~thereof~~ OF THE TAXES NAMED
22 IN THE PETITION, the ~~auditor general~~ STATE TREASURER shall, as
23 soon as practicable, file a new petition for ~~decree and~~ sale,
24 and proceedings ~~thereon~~ ON THAT NEW PETITION shall be ~~the~~
25 ~~same~~ CONDUCTED and ~~a decree~~ JUDGMENT ENTERED and sale made as
26 ~~herein~~ provided IN THIS SECTION.

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1 (8) ~~In case a decree is given~~ IF JUDGMENT IS ENTERED in
2 favor of the validity of any disputed tax, and the person
3 contesting ~~its~~ THE validity OF THAT TAX desires to appeal to
4 the ~~supreme~~ court OF APPEALS, ~~he shall be allowed to~~ THAT
5 PERSON MAY do so on paying the amount of the ~~decree~~ JUDGMENT to
6 the county treasurer ~~,~~ within 10 days after the date ~~of such~~
7 ~~decree, who~~ THE JUDGMENT IS ENTERED. THE COUNTY TREASURER shall
8 retain the ~~same~~ AMOUNT OF THE JUDGMENT until the decision of
9 the ~~supreme~~ court OF APPEALS, and SHALL pay the ~~same~~ AMOUNT
10 OF THE JUDGMENT to the party ~~interested,~~ APPEALING THE JUDGMENT
11 if ~~such~~ THE tax APPEALED is held invalid. ~~if~~ IF THE TAX
12 APPEALED IS held valid, then ~~such money~~ THE AMOUNT OF THE
13 JUDGMENT shall be credited to the proper fund. ~~By such payment~~
14 ~~the land in question shall be discharged from the lien of the~~
15 ~~tax. In case the decision is~~ PAYMENT OF THE AMOUNT OF THE JUDG-
16 MENT DISCHARGES THE TAX LIEN ON THE PROPERTY. IF THE COURT RULES
17 against the validity of any tax, either the county treasurer or
18 the ~~auditor general shall have a right to direct an~~ STATE TREA-
19 SURER MAY appeal ~~therefrom~~ to the ~~supreme~~ court OF APPEALS on
20 behalf of ~~the~~ THIS state, but there shall be no sale for the
21 tax held invalid ~~,~~ until ~~such~~ THE decision ~~has been~~
22 APPEALED IS reversed or modified by the supreme court.

23 (9) ~~The proceedings where~~ PROCEEDINGS IN WHICH the valid-
24 ity of any tax is in dispute shall, ~~where~~ IF no other provision
25 is made ~~herein~~ IN THIS SECTION, follow the ordinary ~~chancery~~
26 practice OF THE COURT, and the court may allow amendments as in
27 ordinary cases.

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1 (10) Notice shall be given of all appeals to the ~~supreme~~
2 court OF APPEALS, and ~~such~~ AN appeal shall be claimed, entered,
3 and bond for costs given, within 20 days after the ~~making and~~
4 ~~entering of the decree~~ JUDGMENT IS ENTERED. Any party appealing
5 from ~~such decree~~ A JUDGMENT, except the ~~auditor general~~ STATE
6 TREASURER and any political subdivision of ~~the~~ THIS state,
7 shall file a bond for costs in the usual form, the amount
8 ~~thereof~~ OF THE BOND and sureties ~~thereon~~ ON THE BOND to be
9 approved by the court ~~which~~ THAT entered the ~~decree~~
10 JUDGMENT. The judge shall, at the request of either party and on
11 due notice, settle in proper form a case containing ~~so~~ AS much
12 of the record and proceedings as ~~may be~~ necessary to the ~~due~~
13 understanding ~~thereof~~ OF THE JUDGMENT by the ~~supreme~~ court OF
14 APPEALS, and if AN appeal ~~shall be~~ IS taken, ~~such~~ THE case
15 shall be transmitted to ~~such~~ THE court OF APPEALS. An appeal
16 ~~as to~~ OF the tax on any parcel ~~shall~~ DOES not delay or affect
17 the proceedings for the sale of any ~~land~~ PROPERTY on which
18 there ~~has been~~ IS no appeal.

19 (11) ~~In case~~ IF the court in its ~~decree shall determine~~
20 JUDGMENT DETERMINES an assessment to be void because of an erro-
21 neous or indefinite description of the parcel of ~~land~~ PROPERTY,
22 the court shall, in ~~such decree~~ THAT JUDGMENT, direct the
23 ~~auditor general~~ STATE TREASURER to reject ~~such~~ THAT tax and
24 cause ~~the same~~ THAT TAX to be reassessed on a correct descrip-
25 tion of the parcel of ~~land~~ ~~Such decree~~ PROPERTY. THE
26 JUDGMENT shall also set forth the correct description of ~~such~~
27 ~~land~~ THAT PROPERTY.

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1 Sec. 70. (1) On the first Tuesday of May, beginning at
2 10 ~~o'clock~~ a.m., the county treasurer shall commence the sale
3 of the ~~lands~~ PROPERTY mentioned in the ~~decree~~ JUDGMENT upon
4 which the amounts charged ~~shall~~ HAVE not ~~have~~ been paid. ~~—~~
5 ~~and~~ THE COUNTY TREASURER shall continue the ~~same~~ SALE from day
6 to day, Sundays and other legal holidays excepted, until ~~so~~ AS
7 much of each parcel ~~shall be~~ IS sold as ~~shall be~~ IS suffi-
8 cient to pay ~~such~~ THE amounts ~~—: Provided, That the~~ CHARGED.

9 (2) THE county treasurer may deputize 1 or more persons in
10 his OR HER office to conduct ~~such~~ THE sale for him OR HER and
11 in his OR HER behalf. ~~Such appointments~~ AN APPOINTMENT shall
12 be filed by the county treasurer with the county clerk in the
13 court proceedings relating to the tax sale.

14 (3) Each parcel described in the ~~decree~~ JUDGMENT shall be
15 SOLD separately ~~exposed to sale~~ for the total taxes, interest,
16 and charges. ~~—, and the sale~~ THE PROPERTY shall be ~~made~~ SOLD
17 to the person paying the full amount charged against ~~such~~ THAT
18 parcel, and accepting a conveyance of the smallest undivided fee
19 simple interest ~~therein~~ IN THAT PARCEL. No greater interest in
20 any parcel shall be sold than is sufficient to pay the amount of
21 the tax, ~~on~~ INTEREST, AND CHARGES FOR which the ~~same~~ PROPERTY
22 is sold.

23 (4) If no person will pay the ~~several taxes~~ TAX, INTEREST,
24 and charges and take a conveyance of less than the entire
25 ~~thereof~~ FEE SIMPLE INTEREST IN A PARCEL, then the whole parcel
26 shall be offered and sold.

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(5) The sale shall be HELD at the county seat, at the office of or at ~~such~~ A convenient place ~~as shall be~~ selected by the county treasurer. ~~, and shall be~~ PROPERTY SOLD IS subject to the taxes assessed ~~subsequent to~~ AFTER taxes included in the ~~decree~~ JUDGMENT and for the year for which the sale is made.

(6) The county treasurer may, in his OR HER discretion, require immediate payment of any person to whom any parcel of ~~such land may be struck off, and in~~ PROPERTY IS SOLD. IN all cases where payment is not made in 24 hours after THE sale, ~~he~~ THE COUNTY TREASURER shall declare the bid ~~cancelled~~ CANCELED and sell the land again. ~~; and any~~ ANY person ~~to whom any~~ parcel of land shall be so struck off neglecting for 24 hours ~~after the close of such sale~~ WHO FAILS to pay to the county treasurer the amount of ~~such~~ HIS OR HER bid, shall forfeit to the state 5 times the amount of ~~such~~ THAT bid, and costs of ~~suit therefor~~ COLLECTION, which ~~amount~~ may be recovered in the name of the people of the state of Michigan in an action ~~of~~ debt, in any court of competent jurisdiction. ~~, and it be the~~ ~~duty of the~~ THE county treasurer and prosecuting attorney of the county ~~to~~ SHALL prosecute for all ~~such~~ delinquencies and penalties without unnecessary delay. Any subsequent bid of ~~such~~ A person ~~made at the~~ WHO FAILS TO PAY A PREVIOUS BID AT THAT sale may be disregarded by the treasurer.

(7) If ~~any~~ A parcel of ~~land~~ PROPERTY cannot be sold for taxes, interest, and charges, ~~such~~ THAT parcel shall be passed over ~~for the time being, and shall, on the succeeding day, or~~ AND SHALL BE REOFFERED before the close of the sale. ~~be~~

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1 ~~reoffered; and if, on such second offer, or during such sale, the~~
2 ~~same~~ IF THE PROPERTY cannot be sold for the ~~amount aforesaid~~
3 TAXES, INTEREST, AND CHARGES, the county treasurer or his OR HER
4 deputy or deputies shall bid off the ~~same~~ PROPERTY in the name
5 of the state for the state, county, and township, in proportion
6 to the taxes, interest, and charges due each. ~~And in such case~~
7 ~~the taxes assessed~~ TAXES, INTEREST, AND CHARGES on ~~the lands~~
8 ~~so~~ PROPERTY bid off to the state ~~, and the interest and charges~~
9 ~~thereon,~~ shall remain a lien ~~upon said lands~~ ON THAT PROPERTY,
10 and any person ~~or persons~~ may ~~thereafter~~ purchase ~~such lands~~
11 ~~of the state,~~ THAT PROPERTY as provided in this act.

12 (8) The county treasurer shall enter or cause to be entered
13 in the proper columns of the tax record the interest in ~~lands~~
14 PROPERTY sold, the name and ~~post-office~~ POST OFFICE address of
15 each purchaser opposite each parcel ~~of land~~ sold, and the word
16 "state" opposite each parcel bid off in the name of the state.
17 Certificates shall be given to each purchaser of the ~~lands~~
18 PROPERTY and THE interest bid off by him OR HER, showing the
19 year's tax for which he OR SHE has purchased, ~~and also~~ the
20 amount ~~thereof~~ OF THAT TAX, and of all charges paid by him OR
21 HER at the time of ~~such~~ purchase. ~~, stating~~ THE CERTIFICATE
22 SHALL STATE that he OR SHE will be entitled to a deed after the
23 period of redemption provided for in section 74 has expired, and
24 that if the sale is not confirmed the money will be returned.

25 (9) As soon as possible after the conclusion of any sale,
26 and within 25 days after the day named in the notice for the
27 commencement ~~thereof~~ OF THE SALE, the county treasurer shall

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1 make and file with the clerk of the court a report of ~~such~~ THE
2 sale, ~~therein~~ referring to the tax record for the particulars.
3 ~~thereof: Provided, however, That the court may upon~~ UPON peti-
4 tion by the county treasurer, THE COURT MAY extend the time
5 within which ~~said~~ THE report ~~shall be~~ IS required to be
6 filed, not to exceed 50 days from the date of the commencement of
7 the sale.

8 (10) All sales shall stand confirmed, subject to the right
9 of redemption provided for in section 74, unless objections
10 ~~thereto~~ TO THE SALE are filed within 8 days after the time
11 limited for filing ~~such~~ THE report DESCRIBED IN SUBSECTION (9),
12 without the entry of an order or further notice. ~~The practice~~
13 ~~with reference to~~ PROCEDURES FOR setting aside ~~such~~ A sale
14 ~~shall be~~ ARE the same, so far as applicable, as in a sale in
15 equity on the foreclosure of mortgages. ~~÷ Provided,~~ No sale
16 shall be set aside for inadequacy of price, except upon payment
17 of the amount bid, ~~upon such sale,~~ with interest and costs. ~~÷~~
18 ~~Provided further, That no~~ NO sale shall be set aside after con-
19 firmation, ~~except in cases where~~ UNLESS the taxes were paid ,
20 or the property was exempt from taxation ~~. In such cases~~ AND,
21 IN THAT CASE, the owner of ~~such lands~~ THE PROPERTY may move the
22 court at any time within 1 year after he ~~shall have~~ OR SHE HAS
23 notice of ~~such~~ THE sale to set the ~~same~~ SALE aside. ~~, and~~
24 ~~the court may so order upon such terms as may be just.~~

25 (11) As soon as practicable after sales are confirmed and
26 within 30 days from the date of confirmation, the county
27 treasurer shall make full report of the ~~same~~ SALE to the

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1 ~~auditor general~~ STATE TREASURER, in ~~such~~ A form ~~as the~~
2 ~~auditor general shall prescribe~~ PRESCRIBED BY THE STATE
3 TREASURER, giving a description of the property sold, the amounts
4 for which the ~~same~~ PROPERTY was sold, and the names and
5 addresses of the purchasers. ~~, and thereupon the auditor~~
6 ~~general~~ THE STATE TREASURER shall, after the period of redemp-
7 tion provided in section 74 has expired, execute deeds to the
8 purchasers in ~~such form as shall be determined~~ A FORM
9 PRESCRIBED by him OR HER.

10 (12) All ~~lands~~ PROPERTY bid off in the name of the state
11 shall continue liable to be taxed in the same manner as if ~~they~~
12 ~~were~~ IT WAS not the property of the state. ~~, except as herein~~
13 ~~after provided.~~

14 (13) If ~~from any cause the lands, or any parcel thereof~~
15 ~~decreed for sale by the auditor general, shall~~ PROPERTY INCLUDED
16 IN THE JUDGMENT IS not ~~be~~ sold as advertised, ~~it shall be the~~
17 ~~duty of the auditor general to~~ STATE TREASURER SHALL cause A
18 sale to be made at ~~such~~ SOME other time as he OR SHE may fix
19 for that purpose. ~~, of which notice~~ NOTICE OF THAT SALE shall
20 be published at least 4 weeks prior to ~~such day, and such~~ THE
21 SALE. THE notice shall contain a description of the ~~lands~~
22 PROPERTY and the amount ~~claimed thereon~~ OF TAXES, INTEREST, AND
23 CHARGES, as ~~hereinbefore~~ provided in the ~~first instance~~
24 JUDGMENT. The sale and all OTHER proceedings ~~thereon~~ shall be
25 the same as if made on the first day ~~fixed therefor~~ OF THE INI-
26 TIAL SALE. The ~~several~~ county ~~treasurers~~ TREASURER shall
27 receive ~~on such sale~~ only ~~such funds as shall be~~ THAT AMOUNT

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1 receivable at the state treasury. ~~—, and all moneys~~ ALL MONEY
2 received at any tax sales that belong to the state shall be paid
3 into the state treasury. ~~—, and the~~ THE expenses of advertising
4 and sale exclusive of the county's share shall be paid
5 ~~therefrom~~ FROM THE STATE TREASURY on the warrant of the
6 ~~auditor general~~ STATE TREASURER, and the remainder shall be
7 ~~placed to the credit of~~ CREDITED TO the general fund.

8 Sec. 73. (1) No sale of ~~any lands~~ PROPERTY or deed ~~made~~
9 ISSUED by the ~~auditor general~~ STATE TREASURER under ~~the provi-~~
10 ~~sions of~~ this act shall be set aside or annulled by any court of
11 this state after the purchaser ~~—~~ OR his OR HER heirs or assigns
12 have been in actual and undisputed possession of ~~such lands so~~
13 THE PROPERTY sold ~~or conveyed~~ for a period of 5 years from the
14 date of ~~such~~ THE purchase or deed. ~~Whenever any~~

15 (2) IF A sale made under this act is set aside by any court
16 ~~in a~~ less ~~time~~ than 5 years FROM THE DATE OF THE SALE OR
17 DEED, the court shall determine ~~and decree~~ the value of
18 improvements made by the purchaser, if he OR SHE has been in pos-
19 session OF THE PROPERTY, and ~~give~~ ENTER A judgment ~~therefor~~
20 IN THAT AMOUNT IN FAVOR OF THE PURCHASER, and issue execution to
21 collect ~~the same of~~ THAT AMOUNT FROM the claimant before
22 putting him OR HER in possession.

23 (3) If a sale made under this act is set aside by any court
24 or is canceled by the ~~auditor general~~ STATE TREASURER as pro-
25 vided in this act, the ~~auditor general~~ STATE TREASURER shall
26 refund to the purchaser the amount paid at the time of the sale,
27 with interest ~~thereon~~ at the rate of ~~6 per cent~~ 6% per annum

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1 from the time of the purchase to the time when ~~said~~ THE sale
2 was set aside or canceled. ~~, out of the general fund of the~~
3 ~~state: Provided, That no~~

4 (4) NO refund of purchase money and interest shall be made
5 ~~after a period of~~ MORE THAN 5 years from the date of expiration
6 of the redemption period in the case of a tax certificate, or
7 ~~after~~ MORE THAN 5 years from the date the purchaser ~~,~~ OR his
8 OR HER heirs or assigns, was entitled to a tax deed, ~~in case~~ IF
9 a tax deed was issued. ~~In such case the auditor general~~ THE
10 STATE TREASURER shall charge back to the county all taxes, ~~and~~
11 ~~the~~ interest, and charges ~~thereon~~ for all years for which ~~it~~
12 ~~has been held that~~ the taxes ~~were~~ ARE invalid or the descrip-
13 tion erroneous. ~~, but for~~ FOR all years for which no invalidity
14 has been found ~~he~~ THE STATE TREASURER shall proceed to enforce
15 the collection of the taxes for all years refunded as ~~herein~~
16 provided IN THIS ACT, as in the case of taxes for which sale has
17 not been made.

18 Sec. 73a. (1) The right to recover possession of ~~land, or~~
19 PROPERTY to a ~~refunding~~ REFUND of the amount paid, or to secure
20 a tax deed, by a person claiming through or under a deed executed
21 by the ~~auditor general~~ STATE TREASURER or by an officer autho-
22 rized to issue tax deeds under a former tax law of the territory
23 of the state of Michigan or by virtue of a certificate of pur-
24 chase issued under this act or by a former tax law, ~~shall be~~ IS
25 forever barred by the actual, open, and continuous possession of
26 a person claiming that ~~land~~ PROPERTY adversely to the tax deed
27 ~~,~~ or certificate of purchase, for the period of 5 years after

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1 the purchaser of the tax title ~~—~~ OR his OR HER heirs or assigns
2 ~~—, is~~ ARE entitled to a deed ~~thereof,~~ or by a failure of the
3 tax title purchaser ~~—~~ OR his OR HER heirs or assigns ~~—~~ to
4 make a bona fide attempt to give notice required ~~by~~ UNDER this
5 act, or by a former tax law, for a reconveyance of the ~~premises~~
6 PROPERTY within ~~the above specified period of~~ 5 years.

7 (2) In case of a failure to give the required notice for
8 reconveyance within the period of 5 years from the date the pur-
9 chaser ~~—~~ OR his OR HER heirs or assigns ~~shall~~ become entitled
10 to a tax deed to be issued by the ~~auditor general~~ STATE
11 TREASURER, the person ~~or persons,~~ claiming title under THE tax
12 deed or certificate of purchase ~~shall be forever~~ IS barred from
13 asserting that title or claiming a lien on the land by reason of
14 a tax purchase ~~—~~ and the purchaser ~~—~~ OR his OR HER heirs or
15 assigns ~~shall not thereafter be~~ ARE NOT entitled to a
16 ~~refunding~~ REFUND of the amount paid as a condition of the pur-
17 chase of the tax title by reason of any defect, irregularity,
18 invalidity, or any cause whatever affecting the taxes or the sale
19 of the ~~lands~~ PROPERTY for a tax lien.

20 (3) The failure of a tax title purchaser ~~—~~ OR his OR HER
21 heirs or assigns ~~—~~ to present a certificate of purchase or due
22 proof of loss ~~thereof~~ to the ~~auditor general~~ STATE TREASURER
23 or his OR HER deputy, as prescribed in section 72, or to the
24 officer empowered by a former law to issue tax deeds, within ~~the~~
25 ~~above specified period of~~ 5 years ~~shall forever bar a~~ FROM THE
26 PURCHASE OF THE TAX TITLE, BARS THE tax title purchaser ~~—~~ OR
27 his OR HER heirs or assigns from securing a tax deed.

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1 (4) In the case of failure to present a certificate of
2 purchase to the ~~auditor general~~ STATE TREASURER or his OR HER
3 deputy or to an officer empowered by a former tax law to issue
4 tax deeds, a person owning an interest in the ~~lands so~~ PROPERTY
5 sold for taxes, upon the payment of 50 cents to the ~~auditor~~
6 ~~general~~ STATE TREASURER or his OR HER deputy, shall be entitled
7 to a certificate of cancellation under the hand and seal of the
8 ~~auditor general~~ STATE TREASURER or his OR HER deputy, setting
9 forth a description of the certificate of purchase and that,
10 according to the records of the ~~auditor general~~ STATE
11 TREASURER, a tax deed has not been issued for a certificate of
12 purchase, and that the time for presentation of the certificate
13 of purchase or due proof of loss ~~thereof~~ OF THE CERTIFICATE has
14 expired, and neither the certificate of purchase nor due proof of
15 loss ~~thereof~~ OF THE CERTIFICATE was presented within the time
16 ~~so limited~~ REQUIRED. The certificate of cancellation may be
17 ~~received and~~ recorded in the office of the register of deeds of
18 the county in which the ~~lands affected are~~ PROPERTY IS
19 situated. ~~, and when~~ WHEN recorded, ~~shall be~~ THE CERTIFICATE
20 prima facie evidence of the facts ~~so~~ certified ~~, and shall~~
21 ~~have~~ HAS the same effect as evidence and notice of title as the
22 recording of deeds and other conveyances. ~~, and the~~ THE regis-
23 ter of deeds ~~shall be~~ IS entitled, for the recording of the
24 certificate of cancellation, to the same fees as for recording of
25 deeds.

26 (5) If within the period of 5 years the tax title purchaser
27 ~~, OR~~ OR his OR HER heirs or assigns ~~, has~~ HAVE made a bona fide

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1 attempt to give the REQUIRED notice ~~or notices required by law~~
2 for the reconveyance of the premises, neither the legality or
3 sufficiency of the sale or notice, nor the bona fides of the pur-
4 chaser in this attempt to give the statutory notice, shall be
5 questioned, raised, or adjudicated except in or by a suit in
6 equity. ~~and when in any case at law it shall appear that any~~
7 ~~such question is a material issue in the case, it shall on motion~~
8 ~~of either party be forthwith transferred to the equity side of~~
9 ~~the court, and there tried and determined in accordance with rec-~~
10 ~~ognized equitable principles, including provisions for reimburse-~~
11 ~~ment for the value of improvements made and taxes paid or other~~
12 ~~expenses incurred.~~

13 (6) A person who has ~~himself~~ been properly served with
14 notice and WHO HAS failed to redeem from a sale in accordance
15 with this act, within the period ~~herein~~ specified, ~~shall~~ IS
16 not ~~thereafter be~~ entitled to question or deny in any manner
17 the sufficiency of notice upon the ground that some other person
18 ~~or persons~~ entitled to notice was not also served.

19 (7) Nothing in this section ~~contained~~ shall be ~~deemed or~~
20 construed, by implication or otherwise, to revive or give effect
21 to a tax deed or certificate of purchase ~~heretofore or~~
22 ~~hereafter~~ barred or voided by operations of law or otherwise.

23 Sec. 73b. (1) A purchaser's certificate of tax sale ~~of~~
24 ~~lands~~ issued under this ACT or any prior act, including any law
25 of the territory of Michigan ~~—~~ prior to September 28, 1907,
26 which, or due proof of loss of which, ~~shall~~ HAS not ~~have~~ been
27 presented to the ~~auditor general~~ STATE TREASURER or his OR HER

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1 deputy, as prescribed in section 72, within 90 days after the
2 effective date of this section, ~~shall be forever~~ IS barred and
3 shall cease to be a cloud upon the title to the ~~lands~~ PROPERTY
4 affected. ~~thereby.~~

5 (2) An action based upon a tax deed executed by an officer
6 of the state of Michigan before September 28, 1942 ~~,~~ shall not
7 be maintained in any court to recover ~~land~~ PROPERTY in this
8 state or to establish, maintain, or recover an interest ~~therein~~
9 IN PROPERTY against a person in possession who, or whose prede-
10 cessors in interest, ~~shall have~~ paid or caused to be paid the
11 taxes regularly assessed against the ~~land~~ PROPERTY for at least
12 5 consecutive years ~~next~~ preceding the date when the action is
13 brought and who ~~claims the land~~ CLAIM THE PROPERTY under a con-
14 nected chain of title from the person who was the last grantee in
15 the regular chain of title of the ~~land~~ PROPERTY at the time the
16 tax deed was executed. ~~, unless the action shall be brought~~
17 ~~within 1 year from and after the effective date of this act.~~

18 (3) In the case of unoccupied, unimproved, and unenclosed
19 ~~lands~~ PROPERTY a person shall be ~~deemed~~ CONSIDERED to be in
20 possession of the ~~land~~ PROPERTY for the purposes of ~~the pre-~~
21 ~~ceding paragraph when~~ SUBSECTION (2) IF that person or his OR
22 HER predecessors in interest paid or caused to be paid all taxes
23 regularly assessed against the ~~land~~ PROPERTY for a period of at
24 least 5 consecutive years ~~next preceding~~ BEFORE the ~~date when~~
25 action is brought against him OR HER.

26 (4) Nothing in this section ~~contained~~ shall be ~~deemed or~~
27 construed, by implication or otherwise, to revive or give any

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1 effect to any ~~such~~ certificate or deed ~~heretofore or~~
2 ~~hereafter~~ barred or voided by operation of law or otherwise.

3 Sec. 75. ~~Whenever any~~ IF A court ~~of competent jurisdic-~~
4 ~~tion shall annul any~~ ANNULS A certificate executed by the county
5 treasurer ~~aforsaid~~ or any deed issued by the ~~auditor general~~
6 STATE TREASURER, the clerk of ~~such~~ THE court, on the payment by
7 any party interested of \$1.00, shall deliver to ~~such~~ THAT
8 person a certified copy of ~~such~~ THE judgment or order. ~~,~~
9 ~~which~~ THE certified copy of ~~such~~ THE judgment or order ~~shall~~
10 ~~be a proper subject of record~~ MAY BE RECORDED in the office of
11 the register of deeds of the county in which the ~~land is situat-~~
12 ~~ed, and on~~ PROPERTY IS LOCATED. ON recording the ~~same~~
13 CERTIFICATE, the register OF DEEDS shall enter in the margin of
14 the record of the tax deed affected a brief statement of ~~such~~
15 THE judgment or order, and shall also send notice of ~~such~~ THE
16 judgment or order to the office of the ~~auditor general~~ STATE
17 TREASURER.

18 Sec. 83. (1) ~~In case of the loss of such~~ IF A certificate
19 of sale FOR DELINQUENT TAXES IS LOST, the purchaser, ~~or~~ his OR
20 HER legal representative, or HIS OR HER assigns ~~,~~ may file
21 ~~his~~ A VERIFIED affidavit ~~, duly verified, of such~~ OF THE loss
22 ~~,~~ and that ~~he~~ THE PURCHASER was, at the time of ~~such~~ THE
23 loss, the bona fide and legal holder and owner ~~thereof~~ OF THE
24 CERTIFICATE. ~~The auditor general~~

25 (2) IF AN AFFIDAVIT IS FILED UNDER SUBSECTION (1), THE STATE
26 TREASURER or ~~deputy auditor general~~ HIS OR HER DESIGNATED
27 REPRESENTATIVE shall ~~thereupon~~ execute ~~, as aforsaid,~~ a deed

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1 ~~for~~ TO the ~~land~~ PROPERTY described in ~~said~~ THE certificate,
2 if the ~~same shall~~ CERTIFICATE HAS not ~~have~~ been redeemed, in
3 the same manner as though ~~it~~ THE CERTIFICATE had been presented
4 and surrendered.

5 (3) The ~~auditor general or deputy auditor general~~ STATE
6 TREASURER OR HIS OR HER DESIGNATED REPRESENTATIVE shall execute a
7 second deed ~~of lands~~ TO PROPERTY conveyed ~~as herein provided,~~
8 ~~in all cases in which he shall be satisfied, by sufficient proof,~~
9 ~~that~~ IF the original deed and record ~~thereof has been~~ OF THE
10 ORIGINAL DEED IS lost or destroyed. ~~, which said~~ A SECOND deed
11 shall declare upon its face that it is a second deed, and shall
12 recite the loss or destruction of the former deed ~~,~~ and its
13 date, if possible. ~~Such~~ A SECOND deed shall inure to the bene-
14 fit of the grantee in the first deed ~~,~~ OR his OR HER heirs or
15 assigns, as the case may be, and shall have the same force and
16 effect as ~~said~~ THE first deed. Before ~~the~~ execution of
17 ~~such~~ A SECOND deed, the party applying ~~therefor~~ FOR THE
18 SECOND DEED shall pay to the ~~auditor general~~ STATE TREASURER
19 the sum of \$1.00, which shall ~~belong~~ BE CREDITED to the general
20 fund of ~~the~~ THIS state.

21 Sec. 85. The sale of any of the bids of the state for which
22 the time of redemption has not expired ~~,~~ shall ~~in nowise~~ NOT
23 prejudice the right to enforce the collection of any tax prior or
24 subsequent to the year or years for which the ~~same has been~~
25 PROPERTY WAS sold. ~~as aforesaid, and, for~~ FOR the taxes and
26 charges remaining unpaid for ~~said~~ prior or subsequent year or
27 years, the ~~auditor general~~ STATE TREASURER shall ~~cause such~~

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1 ~~lands to be offered~~ OFFER THAT PROPERTY in regular succession at
2 the next ~~ensuing~~ annual ~~sales for taxes~~ TAX SALE, giving
3 notice as required by law, unless previously redeemed or other-
4 wise discharged.

5 Sec. 86. In ~~all cases where it shall become necessary, in~~
6 the prosecution of an action of ejectment by any person holding
7 an adverse claim to any ~~lands hereinafter~~ PROPERTY bid ~~in for~~
8 OFF TO the state as provided in this act, the ~~auditor general~~
9 STATE TREASURER may be defendant. ~~, and in~~ IN all cases in the
10 prosecution or defense of an action of ejectment or trespass by
11 any person holding or claiming ~~land~~ PROPERTY under any deed ~~or~~
12 ~~deeds~~ or other conveyance of ~~land~~ PROPERTY bid off or pur-
13 chased for delinquent or unpaid taxes, the party reclaiming under
14 ~~and by virtue of such~~ THE purchase for unpaid taxes may show
15 his OR HER title to ~~said land and premises~~ THE PROPERTY,
16 whether ~~the same~~ TITLE was derived under 1 or more purchases or
17 sales for taxes or otherwise, and may give in evidence any and
18 all deeds of conveyance or other legal evidence of ~~such~~
19 purchase, ~~as aforesaid,~~ which he OR SHE may have received on
20 sales for taxes, and may claim title under any or all of them.
21 ~~: Provided, In no case shall the~~ THE state or county SHALL NOT
22 be required to refund any taxes or money by reason of defect in
23 ~~said~~ THE taxes or sales ~~,~~ prior to the particular tax or deed
24 ~~which may be~~ decreed valid.

25 Sec. 87. (1) The accounts between ~~the~~ THIS state ~~,~~ AND
26 EACH county and ~~each township~~ LOCAL TAX COLLECTING UNIT IN THIS
27 STATE shall be adjusted on the basis of crediting and paying to

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1 each COUNTY AND LOCAL TAX COLLECTING UNIT the taxes collected by
2 and for each COUNTY AND LOCAL TAX COLLECTING UNIT with ~~the~~
3 interest ~~thereon~~ ON THOSE TAXES.

4 (2) The ~~auditor general~~ STATE TREASURER shall, on ~~the~~
5 ~~first day of~~ January 1, April 1, July 1, and October 1 in each
6 year, make a statement of account between ~~the~~ THIS state and
7 each county ~~respectively,~~ and ~~render the same~~ DELIVER THE
8 STATEMENT OF ACCOUNT to the county treasurer of each county ~~,~~
9 and ~~draw his~~ TOGETHER WITH A warrant ~~on the state treasurer,~~
10 payable to ~~such~~ THE county treasurer ~~,~~ for all ~~moneys~~ MONEY
11 in the state treasury collected for the county, ~~township~~ A
12 LOCAL TAX COLLECTING UNIT, school DISTRICT, OR highway IN THAT
13 COUNTY, or any other purposes for ~~such~~ THAT county, ~~or town-~~
14 ~~ship or district thereof, and transmit such warrant to the county~~
15 ~~treasurer, and~~ LOCAL TAX COLLECTING UNIT, SCHOOL DISTRICT, OR
16 HIGHWAY. THE STATE TREASURER SHALL SEND notice OF THE WARRANT to
17 the county clerk. ~~thereof.~~

18 (3) At the ~~same~~ time DESIGNATED IN SUBSECTION (2), the
19 county ~~treasurers~~ TREASURER shall pay to ~~the~~ THIS state all
20 ~~moneys~~ MONEY collected and due from ~~their respective counties~~
21 ~~to the~~ THAT COUNTY TO THIS state, as shown by ~~such account so~~
22 ~~rendered~~ THE STATEMENT OF ACCOUNT PREPARED by the ~~auditor gen-~~
23 ~~eral to be due the~~ state TREASURER. On January 15, and on the
24 fifteenth day of each month thereafter, the county treasurer
25 shall pay to ~~the~~ THIS state all ~~moneys~~ MONEY coming into his
26 OR HER hands from the collection of ~~said~~ THE state tax, and
27 shall transmit ~~therewith~~ a sworn statement of the amount of

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1 taxes received from the collector in each assessing district in
2 ~~his~~ THAT county. ~~Also the~~ THE collector in each assessing
3 district in the county shall pay to the county treasurer of its
4 respective county all ~~moneys~~ MONEY collected not later than
5 January 10, and not later than the tenth day of each month there-
6 after until the regular quarterly settlement for the quarter
7 ending March 31 ~~shall have been~~ IS made each year. ~~Said~~ THE
8 county treasurer or collector of each assessing district in the
9 ~~said~~ county shall also pay to the ~~auditor general~~ STATE
10 TREASURER for the use of ~~the~~ THIS state 1/2 of 1% for each
11 month or fraction ~~thereof~~ OF A MONTH as interest on all money
12 in his OR HER possession belonging to ~~the~~ THIS state and not
13 remitted on the fifteenth of the month. ~~on which remittance is~~
14 ~~to be made as herein provided.~~ The ~~auditor general~~ STATE
15 TREASURER shall include all sums due as interest in his OR HER
16 quarterly statement to the county treasurer. ~~Such~~ THE sum DUE
17 AS INTEREST shall be paid by the county the same as the taxes are
18 paid and ~~thereafter~~ collected by the county from the treasurer
19 or the sureties on his OR HER bond.

20 (4) The county treasurer of each county shall, on or before
21 the fifteenth day of each month, make out a detailed statement of
22 ~~the~~ account for the preceding calendar month between the county
23 and the ~~several townships or cities, which~~ LOCAL TAX COLLECTING
24 UNITS IN THAT COUNTY. THE statement shall show the different
25 funds to which the several debits and credits belong. ~~, and~~
26 ~~render the same~~ THE COUNTY TREASURER SHALL DELIVER THE STATEMENT
27 to the ~~township or city~~ treasurer ~~,~~ OF THE LOCAL TAX

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1 COLLECTING UNIT and pay ~~all moneys~~ THE AMOUNT shown by ~~said~~
2 THE statement ~~so rendered~~ to the ~~township or city to the~~
3 ~~proper receiving officer of the township or city, and~~ LOCAL TAX
4 COLLECTING UNIT. THE COUNTY TREASURER SHALL notify the ~~township~~
5 ~~or city~~ clerk OF THE LOCAL TAX COLLECTING UNIT of the ~~items~~
6 ~~and~~ total amount ~~thereof; also~~ PAID AND PROVIDE a description
7 of the ~~lands~~ PROPERTY upon which ~~such~~ THE taxes were paid.
8 The county clerk shall charge ~~such amounts~~ THAT AMOUNT to the
9 county treasurer, and the ~~township or city~~ clerks OF THE LOCAL
10 TAX COLLECTING UNITS shall charge ~~such~~ THAT amount to the
11 ~~township or city~~ treasurers OF THE LOCAL TAX COLLECTING UNITS
12 on the books of their respective offices. ~~Township and city~~
13 ~~treasurers shall~~

14 (5) TREASURERS FOR THE LOCAL TAX COLLECTING UNITS ARE not
15 ~~be~~ required to make A settlement with the county ~~treasurers~~
16 TREASURER for the items of state and county taxes included in the
17 annual charge back list until ~~their~~ THE annual settlement with
18 ~~their~~ THE county treasurer.

19 (6) The COUNTY board of ~~supervisors~~ COMMISSIONERS by ~~a~~
20 majority vote ~~of its members elect~~ may authorize the county
21 treasurer to pay directly to the school districts all ~~moneys as~~
22 MONEY shown on ~~such~~ THE statement TO BE due to the school dis-
23 tricts within the county. In ~~such~~ THAT case the county super-
24 intendent ~~shall~~ IS not ~~be~~ required to compute and report
25 delinquent school taxes handled by the county.

26 Sec. 88. The ~~auditor general~~ STATE TREASURER shall, on
27 the first Monday in each month, transmit to the treasurer of each

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1 county a list of the ~~lands therein~~ PROPERTY IN THAT COUNTY upon
2 which the taxes have been paid to the state treasurer ~~,~~ and
3 also a list of all ~~lands bid in~~ PROPERTY BID OFF to the state
4 ~~which have~~ THAT HAS been sold during the preceding month. ~~,~~
5 ~~and upon~~ UPON receiving ~~such~~ THE lists the county treasurer
6 shall make the proper entries showing ~~such~~ THE payment or
7 sale. Where a sale has been made by the ~~auditor general~~ STATE
8 TREASURER, the county treasurer shall note ~~the~~ THAT fact upon
9 the tax record.

10 Sec. 90. All compensation of officers in the assessment and
11 collection of taxes in townships and in the return of delinquent
12 taxes to the county treasurer, except fees collected by township
13 treasurers on their tax rolls, shall be paid by the township.
14 All compensation of county officers and ~~expense~~ EXPENSES
15 incurred by them under the provisions of this act shall be paid
16 by the county. ~~, and the~~ THE compensation of all state officers
17 and expenses INCURRED by them ~~incurred or paid,~~ shall be paid
18 by ~~the~~ THIS state. Expenses ~~made~~ INCURRED by the state offi-
19 cers shall be audited by the ~~auditor general~~ STATE TREASURER
20 and paid out of the general fund.

21 Sec. 95. (1) If the ~~auditor general~~ STATE TREASURER or
22 county treasurer ~~shall discover~~ DISCOVERS before the sale of
23 any ~~lands, as aforesaid,~~ PROPERTY FOR DELINQUENT TAXES that for
24 any reason ~~they~~ THE PROPERTY should not be sold, ~~he~~ THE STATE
25 TREASURER OR COUNTY TREASURER shall cause the ~~same~~ PROPERTY to
26 be withheld from sale. ~~, and if~~

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1 (2) IF the error originated with the ~~township~~ LOCAL TAX
2 COLLECTING UNIT or county officers, the amount of ~~such~~ THE
3 taxes shall be charged against the county from which the ~~same~~
4 ~~was~~ TAXES WERE returned ~~if such~~ AS DELINQUENT.

5 (3) IF THE error was made by ~~a township~~ AN officer OF A
6 LOCAL TAX COLLECTING UNIT, the amount ~~thereof~~ OF THE TAXES
7 shall be charged by the county treasurer to the ~~township in~~
8 ~~which such error occurred~~ LOCAL TAX COLLECTING UNIT.

9 (4) If there has been a change in the boundaries of ~~any~~
10 THE county ~~or town~~ in which the ~~lands are~~ PROPERTY IS situa-
11 ted after the return of ~~such~~ THE taxes, ~~such rejected~~ THE
12 taxes shall be charged to the county ~~to~~ IN which the ~~lands~~
13 ~~belong at the time of such rejection~~ PROPERTY WAS LOCATED WHEN
14 THE TAXES WERE RETURNED AS DELINQUENT.

15 Sec. 96. (1) The county treasurer shall, on or before ~~the~~
16 ~~thirtieth day of~~ June 30 of each year, prepare a statement ~~of~~
17 SETTING FORTH all rejected taxes, ~~giving~~ the reasons for ~~such~~
18 ~~rejections~~ THE REJECTION, and a description of the ~~lands~~
19 PROPERTY upon which the ~~same~~ TAXES were assessed. ~~and the~~
20 ~~auditor general shall after~~

21 (2) AFTER due examination, if ~~such rejections are~~ THE
22 REJECTION IS approved, THE STATE TREASURER SHALL submit the
23 ~~same~~ REJECTED TAXES, through the county treasurer, to the
24 COUNTY board of ~~supervisors at their~~ COMMISSIONERS AT THE next
25 annual fall session.

26 (3) If ~~such~~ taxes ~~shall have been~~ ARE rejected or
27 charged back by the ~~auditor general~~ STATE TREASURER or the

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1 county treasurer, ~~except for the reason that such land~~ UNLESS
2 THE PROPERTY was not subject to taxation at the time ~~of~~ the
3 ~~assessment for such taxes, or that~~ TAXES WERE ASSESSED, the
4 taxes ~~thereon~~ ON THE PROPERTY have been paid, or ~~that~~ there
5 had been a double assessment ~~thereof~~ OF THE TAXES ON THE
6 PROPERTY, the COUNTY board of ~~supervisors~~ COMMISSIONERS shall
7 cause the ~~same~~ TAXES to be reassessed upon the same ~~land, and~~
8 PROPERTY, collected with the taxes of the ~~then~~ current year,
9 and treated in the same manner as taxes of ~~said~~ THE current
10 year. ~~and shall be~~ TAXES THAT ARE REJECTED OR CHARGED BACK ARE
11 NOT subject to ~~no other~~ penalties OTHER than ~~applies to the~~
12 ~~taxes of the year of the reassessment and shall be entitled to~~
13 ~~all the privileges and benefits of Act No. 126 of the Public~~
14 ~~Acts of 1933, as amended~~ THE PENALTIES THAT APPLY TO TAXES
15 ASSESSED IN THE CURRENT YEAR. If ~~such~~ THE taxes cannot be
16 properly reassessed upon the same ~~lands~~ PROPERTY, the COUNTY
17 board of ~~supervisors~~ COMMISSIONERS shall cause the ~~same~~ TAXES
18 to be reassessed upon the taxable property of the proper
19 ~~township~~ LOCAL TAX COLLECTING UNIT.

20 Sec. 97. ~~It shall be the duty of the~~ THE COUNTY board of
21 ~~supervisors to~~ COMMISSIONERS SHALL furnish to the ~~auditor~~
22 ~~general~~ STATE TREASURER a list of all taxes ~~which shall~~ THAT
23 have been rejected or charged back to their county ~~by him,~~ upon
24 ~~lands which shall have~~ PROPERTY THAT HAS been detached from
25 ~~such~~ THE county ~~subsequent to the time when such~~ AFTER THE
26 taxes were assessed. ~~, and the auditor general shall thereupon~~
27 THE STATE TREASURER SHALL credit to ~~such~~ THAT county the amount

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1 ~~which he may have so far~~ charged back, and charge ~~the same~~
2 THAT AMOUNT to the county in which ~~such lands may then be~~
3 ~~situated: Provided, Such~~ THE PROPERTY IS SITUATED IF THE taxes
4 ~~shall not~~ have NOT been ~~previously~~ paid or ~~re-assessed~~
5 REASSESSED.

6 Sec. 98. (1) ~~Whenever any lands~~ IF PROPERTY returned to
7 the ~~office of the auditor general under the provisions of any of~~
8 the ~~general tax laws, or to the county treasurer during the life~~
9 of the ~~tax law of 1891, shall have been sold on account of~~
10 ~~non-payment~~ STATE TREASURER UNDER THIS ACT IS SOLD FOR THE
11 NONPAYMENT of taxes ~~thereon, if~~ AND the ~~auditor general shall~~
12 ~~discover before a conveyance of said lands is executed and~~
13 ~~delivered~~ STATE TREASURER DISCOVERS ANY OF THE FOLLOWING, THE
14 STATE TREASURER SHALL SUSPEND THE SALE OR FORFEITURE OF THAT
15 PROPERTY:

16 (A) ~~First, That the land so sold~~ THE PROPERTY was not
17 subject to taxation ~~at~~ ON the date of the assessment of the
18 taxes for which it was sold. ~~or~~

19 (B) ~~Second, That the~~ THE taxes had been paid to the proper
20 officer within the time limited by law for ~~the~~ payment or
21 redemption. ~~thereof; or~~

22 (C) ~~Third, That such sale was in contravention of any of~~
23 ~~the provisions of this act; or~~ THE SALE VIOLATED A PROVISION OF
24 THIS ACT.

25 (D) ~~Fourth, That a~~ A certificate, including the certifi-
26 cate provided for in section 135, ~~of this act,~~ tax history, or
27 statement to the effect that all taxes charged against ~~said~~

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1 ~~lands had~~ THE PROPERTY HAS been paid, ~~has been~~ IS given by the
2 proper officer within the time limited by law for ~~the~~ payment
3 or redemption. ~~thereof; or~~

4 (E) ~~Fifth, That the~~ THE description of ~~such lands as~~ THE
5 PROPERTY used in the assessment was so indefinite or erroneous as
6 to result in the tax lien being void.

7 (2) The ~~auditor general~~ STATE TREASURER shall withhold a
8 conveyance of ~~such lands~~ PROPERTY THE SALE OF WHICH IS SUS-
9 PENDED PURSUANT TO SUBSECTION (1) and shall, on demand, ~~cause~~
10 ~~the money paid therefor to be refunded~~ REFUND THE PURCHASE PRICE
11 to the purchaser with interest ~~thereon~~ at ~~6 per cent~~ 6% per
12 annum. ~~:- Provided, That in the fourth above mentioned case the~~

13 (3) IF A SALE IS SUSPENDED PURSUANT TO SUBSECTION (1)(D),
14 THE person ~~in~~ ON whose behalf ~~such~~ THE certificate, tax
15 history, or statement was given shall, ~~at the time of~~ WHEN
16 presenting ~~such~~ THE certificate to the ~~auditor general~~ STATE
17 TREASURER, pay to the state treasurer ~~, on the statement of the~~
18 ~~auditor general,~~ all taxes and charges due to ~~the~~ THIS state
19 upon ~~such lands~~ THE PROPERTY at the time ~~such~~ THE certificate
20 was issued. ~~:- Provided further, That refunds of purchase money~~
21 A REFUND OF THE PURCHASE PRICE and interest shall not be made
22 ~~after a period of~~ MORE THAN 5 years ~~from~~ AFTER the expiration
23 of the redemption period.

24 (4) If the discovery OF ANY OF THE CONDITIONS SET FORTH IN
25 SUBSECTION (1) is not made until after ~~the~~ A conveyance ~~has~~
26 ~~been~~ OF THE PROPERTY IS executed and delivered, a certificate of
27 error may be issued in proper form for ~~record;~~ RECORDING and

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1 the deed, if not recorded, shall be surrendered when the purchase
2 ~~money~~ PRICE is refunded. If the deed has been recorded, the
3 ~~money~~ PURCHASE PRICE shall be refunded on a recorded release
4 from the holder of the tax deed. ~~:- Provided further, That the~~
5 ~~conveyance~~ CONVEYANCE of ~~such lands~~ THE PROPERTY shall not be
6 withheld or a certificate of error issued ~~after a period of~~
7 MORE THAN 5 years ~~from~~ AFTER the date of THE sale ~~thereof~~
8 ~~except for the reasons, first, that the land described therein~~
9 UNLESS 1 OR MORE OF THE FOLLOWING CONDITIONS EXIST:

10 (A) THE PROPERTY was not subject to taxation at the time of
11 the assessment of the taxes for which it was sold. ~~;- or, second,~~
12 ~~that the~~

13 (B) THE taxes had been paid to the proper officer within the
14 time limited by law for the payment or redemption. ~~thereof~~
15 ~~Provided further, That refund~~

16 (5) REFUND of THE purchase ~~money~~ PRICE and interest shall
17 not be made ~~after a period of~~ MORE THAN 5 years ~~from the date~~
18 AFTER the purchaser ~~,~~ OR his OR HER heirs or assigns ~~,~~ was
19 entitled to a tax deed.

20 (6) ~~In case~~ IF a conveyance of ~~lands~~ PROPERTY is with-
21 held or a certificate of error issued ~~in accordance with the~~
22 ~~provisions of~~ UNDER this section, the ~~auditor general~~ STATE
23 TREASURER shall cancel ~~such~~ THE sale. ~~, and if~~ IF A convey-
24 ance is withheld or certificate of error issued for ~~either of~~
25 the ~~first, second or fifth~~ reasons ~~above~~ set forth IN
26 SUBSECTION (1)(A), (B), AND (E), THE STATE TREASURER SHALL reject
27 the taxes and special assessments for the nonpayment of which

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1 ~~such lands were~~ THE PROPERTY WAS sold. ~~Such~~ THE rejected
2 taxes and special assessments shall be reassessed ~~in accordance~~
3 ~~with the provisions of~~ PURSUANT TO section 96. ~~of this act. In~~
4 ~~case such~~ IF A conveyance is withheld or certificate of error
5 issued for ~~either third or fourth~~ THE reasons ~~above~~ set forth
6 IN SUBSECTION (1)(C) OR (D), ~~he~~ THE STATE TREASURER may proceed
7 to enforce the collection of ~~such~~ THE taxes under ~~and in~~
8 ~~accordance with provisions of~~ this act. ~~, as in the case of~~
9 ~~lands returned hereunder.~~

10 Sec. 98a. (1) ~~When taxes have been actually~~ IF TAXES ARE
11 paid to the officer authorized ~~by the provisions of~~ UNDER this
12 act to receive ~~the same~~ PAYMENT, and the entry of ~~such~~ THAT
13 payment ~~was~~ IS not made upon the tax roll, ~~the~~ A person
14 ~~thereafter~~ applying for a certificate of error or a cancella-
15 tion of the sale FOR DELINQUENT TAXES, and rejection of the
16 taxes, shall present to the ~~auditor general~~ STATE TREASURER the
17 certificate of the ~~proper~~ county treasurer that ~~such~~ THE
18 taxes were paid on the day of (giving
19 date), as IT appears ~~from~~ ON THE copy of THE receipt ~~therefor~~
20 FOR PAYMENT OF THE TAXES on file in ~~his~~ THE COUNTY TREASURER'S
21 office.

22 (2) A certified copy of ~~such~~ THE receipt shall be for-
23 warded to the ~~auditor general with such~~ STATE TREASURER WITH
24 THE certificate.

25 (3) The county treasurer shall make a certified copy of
26 receipts ~~so~~ presented to him OR HER and file ~~the same~~ THOSE
27 RECEIPTS in his OR HER office, and shall return THE ORIGINAL

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1 RECEIPT to the person entitled ~~thereto~~ TO the original
2 receipt. ~~It shall be the duty of the~~

3 (4) THE county treasurer ~~to~~ SHALL immediately notify the
4 person or officer receiving ~~such~~ payment of the production of
5 ~~such~~ THE receipt and require payment ~~to be made forthwith~~ to
6 ~~him,~~ the ~~said~~ county treasurer ~~,~~ of the amount not dis-
7 charged by entry upon the tax roll at the time of payment. ~~And~~
8 ~~in case of failure of said delinquent treasurer to pay said~~
9 ~~amount, as requested,~~ IF THE PERSON WHO RECEIVED PAYMENT DOES
10 NOT PAY THAT AMOUNT within 30 days of the receipt of ~~said~~ THE
11 notice, ~~it shall be the duty of~~ the county treasurer ~~so noti-~~
12 ~~fying, to institute~~ SHALL BRING suit against ~~delinquent~~
13 ~~treasurer~~ THAT PERSON and ~~his bondsmen~~ AGAINST HIS OR HER BOND
14 for the recovery of ~~said~~ THAT amount. ~~Upon the~~ ON receipt of
15 ~~such money so paid to him~~ THE AMOUNT PAID, the county treasurer
16 shall ~~at once~~ pay ~~the same over~~ THAT AMOUNT to the proper
17 ~~township or other~~ officer OF THE LOCAL TAX COLLECTING UNIT or
18 fund entitled to ~~the same~~ THAT AMOUNT, and shall notify the
19 COUNTY board of ~~supervisors at their~~ COMMISSIONERS AT THE
20 annual session in October of the ~~several~~ amounts ~~thus~~ col-
21 lected and paid. ~~over.~~

22 Sec. 99. (1) ~~No~~ A tax assessed upon ~~any~~ property ~~,~~ or
23 A sale ~~therefor,~~ OF PROPERTY FOR A DELINQUENT TAX shall NOT be
24 held invalid by any court of this state on account of any OF THE
25 FOLLOWING:

26 (A) AN irregularity in any assessment. ~~,~~ ~~or on account of~~
27 ~~any~~

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1 (B) AN assessment or tax roll not having been made or A
2 proceeding ~~had~~ HELD within the time required by law. ~~, or on~~
3 ~~account of the~~

4 (C) THE property having been assessed without the name of
5 the owner, or in the name of any person other than the owner. ~~,~~
6 ~~or on account of any~~

7 (D) ANY other irregularity, informality, or omission, or
8 ~~want~~ LACK of any matter of form or substance in any proceeding
9 that does not prejudice the property rights of the person whose
10 property is taxed. ~~;/ and all~~

11 (2) ALL proceedings in assessing and levying taxes and in
12 the sale ~~and conveyance therefor,~~ OF PROPERTY FOR DELINQUENT
13 TAXES shall be presumed by all the courts of this state to be
14 legal, ~~until the contrary is~~ UNLESS affirmatively shown TO BE
15 ILLEGAL.

16 (3) All records, statements, and certificates ~~herein~~ pro-
17 vided for ~~shall be~~ IN THIS ACT ARE prima facie evidence of the
18 facts ~~therein~~ set forth IN THE RECORD, STATEMENT, OR
19 CERTIFICATE.

20 (4) The absence of any record of any proceeding, ~~or pro-~~
21 ~~ceedings,~~ or the omission of any mention in any record of any
22 vote or proceeding, or ~~of~~ THE mention of any matter in any
23 statement or certificate that should appear ~~therein~~ IN THE
24 STATEMENT OR CERTIFICATE under ~~the provisions of~~ any law of
25 this state ~~, shall~~ DOES not affect the validity of any proceed-
26 ing, tax, or title, ~~depending thereon, provided~~ IF the fact
27 that ~~such~~ THE vote or proceeding was had or THE tax WAS

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1 authorized is shown by any other record, statement, or
2 certificate ~~made~~ ENTERED AS evidence ~~by the terms of~~ UNDER
3 this act or any other law of this state. ~~No~~

4 (5) A tax ~~—~~ or sale of property for any tax ~~—~~ shall NOT
5 be rendered or held invalid ~~by showing that any~~ IF A record,
6 statement, certificate, affidavit, paper, or return cannot be
7 found in the proper office. ~~— and unless~~ UNLESS the contrary is
8 affirmatively shown, the presumption ~~shall be~~ IS that ~~such~~
9 THE record was made, and ~~such~~ THE certificate, statement, affi-
10 davit, paper, or return was duly made and filed. ~~Where~~

11 (6) IF any statement, certificate, or record is required to
12 be made or signed by a school district board or ~~a township~~
13 ~~board~~ THE GOVERNING BODY OF A LOCAL TAX COLLECTING UNIT, ~~such~~
14 THAT statement, certificate, or record may be made and signed by
15 the members of ~~such boards~~ THE SCHOOL DISTRICT BOARD OR THE
16 GOVERNING BODY OF A LOCAL TAX COLLECTING UNIT, or a majority
17 ~~thereof~~ OF THE SCHOOL DISTRICT BOARD OR THE GOVERNING BODY OF A
18 LOCAL TAX COLLECTING UNIT, and it ~~shall~~ IS not ~~be~~ necessary
19 that other members be present when each signs the ~~same.~~ ~~The~~
20 ~~provisions of this~~ CERTIFICATE, STATEMENT, AFFIDAVIT, PAPER, OR
21 RETURN.

22 (7) THIS section shall not be construed to authorize any
23 showing impeaching the validity of any deed executed by the
24 ~~auditor general~~ STATE TREASURER under ~~the provisions of~~ this
25 act, ~~but such~~ AND THAT deed ~~shall be held~~ IS absolute and
26 conclusive as ~~herein~~ provided IN THIS ACT.

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1 Sec. 101. ~~In all cases of sale of lands for taxes, if~~ IF
2 PROPERTY IS SOLD FOR DELINQUENT TAXES AND the purchaser or his OR
3 HER assigns ~~shall die~~ DIES before a deed ~~shall be~~ IS executed
4 on ~~such~~ THE sale, the deed may be executed by the ~~auditor~~
5 ~~general,~~ STATE TREASURER to and in the name of the deceased
6 person, if ~~such~~ THE deceased person ~~being still alive~~ would
7 be entitled to a deed IF STILL ALIVE, ~~which~~ AND THE deed ~~shall~~
8 ~~vest the~~ VESTS title TO THE PROPERTY in the heirs or devisees of
9 ~~such~~ THE deceased person, in the same manner ~~,~~ AND liable to
10 ~~like~~ THE claims of creditors and other persons as if the ~~same~~
11 DEED had been executed to ~~said~~ THE deceased person immediately
12 ~~previous~~ PRIOR to his OR HER death. ~~,~~ ~~or the~~ THE executor or
13 administrator may assign the certificate of purchase and the deed
14 may issue to the assignee ~~thereof, and in like cases which have~~
15 ~~heretofore occurred, the same rule shall apply, and all deeds~~
16 ~~heretofore issued in the name of any person deceased who, if~~
17 ~~living at the time of the execution thereof, would have been~~
18 ~~entitled thereto, shall have like effect as above provided.~~ OF
19 THE CERTIFICATE.

20 Sec. 102. (1) The county treasurer shall, at the same time
21 ~~when~~ he OR SHE makes his OR HER return of delinquent ~~lands~~
22 PROPERTY to the ~~auditor general~~ STATE TREASURER, make a similar
23 return to the ~~commissioner of the state land office~~ DEPARTMENT
24 OF NATURAL RESOURCES of all homestead and part paid state ~~lands~~
25 PROPERTY, the fee of which is in ~~the~~ THIS state, the taxes upon
26 which have not been collected, with a statement of the amount
27 ~~thereof~~ OF THE TAXES.

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1 (2) The ~~commissioner of the state land office~~ DEPARTMENT
2 OF NATURAL RESOURCES shall provide suitable books, and enter in
3 ~~the same~~ THOSE BOOKS the description of every parcel of ~~land~~
4 ~~so~~ PROPERTY returned ~~to his office,~~ and the taxes ~~thereon~~ ON
5 THAT PROPERTY.

6 (3) The person holding ~~such~~ AN interest in any parcel of
7 ~~said lands~~ PROPERTY RETURNED shall, on or before the first day
8 of July following ~~such~~ THE return, pay to the state treasurer
9 the taxes assessed ~~thereon~~ ON THAT PROPERTY, with interest at
10 the rate of ~~1 per cent~~ 1% per month or fraction ~~thereof~~ OF A
11 MONTH from the ~~first day of March last preceding; and in default~~
12 ~~thereof~~ IMMEDIATELY PRECEDING MARCH 1. IF THE TAXES ARE NOT
13 PAID, the certificate of purchase of ~~such~~ THAT parcel shall
14 become void and ~~such land~~ THAT PARCEL shall be subject to sale
15 and redemption in the same time and manner as ~~lands~~ PROPERTY
16 forfeited for nonpayment of interest. ~~and no~~ A patent shall
17 NOT be made of ~~such lands~~ THAT PROPERTY until all taxes
18 ~~thereon~~ LEVIED ON THAT PROPERTY are paid.

19 Sec. 103. The ~~commissioner of the state land office~~
20 DEPARTMENT OF NATURAL RESOURCES shall, on or before the first day
21 of May and November in each year, make out and furnish to the
22 ~~auditor general~~ STATE TREASURER a statement containing a
23 description of the ~~lands~~ PROPERTY upon which the taxes have
24 been paid, and the amount of ~~such~~ THE payments. ~~, and shall,~~
25 ~~at~~ AT the same time, THE DEPARTMENT OF NATURAL RESOURCES SHALL
26 transmit to each county treasurer a copy of ~~such~~ THE statement
27 so far as the same relates to his OR HER county. The ~~auditor~~

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1 ~~general~~ STATE TREASURER shall credit to each county its proper
2 part of ~~such~~ THOSE taxes, and the county treasurer shall credit
3 each township with its share of ~~such~~ THAT amount.

4 Sec. 105. (1) ~~In case of the organization of~~ IF a new
5 county IS ORGANIZED after the time for making the assessment roll
6 ~~, and prior to~~ BEFORE the return of the ~~township~~ treasurer
7 OF THE LOCAL TAX COLLECTING UNIT, ~~such~~ THE new organization
8 ~~shall in no way~~ DOES NOT affect the assessment, collection, or
9 return of taxes for that year on any ~~lands~~ PROPERTY attached to
10 the new county. ~~No~~

11 (2) THE division of a ~~township~~ LOCAL TAX COLLECTING UNIT
12 after the time for making the assessment roll ~~, and prior to~~
13 BEFORE the return of the ~~township~~ treasurer ~~, shall in any~~
14 ~~way~~ OF THE LOCAL TAX COLLECTING UNIT DOES NOT affect the assess-
15 ment, collection, and return of ~~such~~ taxes ~~but such~~ SET
16 FORTH ON THAT ASSESSMENT ROLL. THE taxes shall be assessed,
17 collected, and ~~returns made~~ RETURNED as though there had been
18 no ~~such~~ division OF THE LOCAL TAX COLLECTING UNIT.

19 (3) If ~~lands are~~ PROPERTY IS detached from any county
20 after the taxes ~~thereon~~ ON PROPERTY IN THAT COUNTY are returned
21 to the ~~auditor general~~ STATE TREASURER, and any ~~such~~ OF THOSE
22 taxes are ~~afterwards~~ rejected or set aside, the county from
23 which ~~they~~ THE TAXES were detached shall receive credit, and
24 the county to which they are attached shall be charged. ~~, as may~~
25 ~~be proper under the provisions of this act.~~

26 Sec. 113. (1) ~~It shall be unlawful for any~~ A person ~~to~~
27 SHALL NOT remove any building or fixture, ~~therefrom,~~ sand,

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1 gravel, or minerals, or ~~to~~ cut or remove any logs, wood, ~~or~~
2 timber, or any other part of ~~such~~ property ~~reflected in any~~
3 ~~assessment thereof resulting in any unpaid tax lien, from any~~
4 ~~lands sold and bid to the state of Michigan, for the nonpayment~~
5 ~~of taxes,~~ SOLD FOR DELINQUENT TAXES while ~~the~~ THIS state
6 ~~remains the owner of such lands~~ OWNS THAT PROPERTY or ~~the~~
7 holder of any HOLDS A tax lien ~~thereon~~ ON THAT PROPERTY by
8 virtue of ~~such~~ THE sale or the nonpayment of any other delin-
9 quent taxes. ~~, and if any~~

10 (2) IF A person ~~shall remove such~~ REMOVES A building or
11 ~~fixtures therefrom~~ FIXTURE, sand, gravel, or minerals, or
12 ~~shall cut or remove such~~ CUTS OR REMOVES logs, wood, timber, or
13 any other part of ~~such~~ property ~~reflected in any assessment~~
14 ~~thereof resulting in any unpaid tax lien from such lands during~~
15 ~~the time aforesaid the auditor general~~ IN VIOLATION OF SUBSEC-
16 TION (1), THE STATE TREASURER or his ~~deputy~~ OR HER DESIGNATED
17 REPRESENTATIVE shall issue a warrant ~~under his hand,~~ in the
18 name of the people of ~~the~~ THIS state ~~of Michigan,~~ directed to
19 the sheriff of the county ~~where such lands are~~ IN WHICH THE
20 PROPERTY IS situated. ~~, giving therein~~ THE WARRANT SHALL SET
21 FORTH a description of ~~such lands,~~ THE PROPERTY AND the amount
22 of ~~such~~ THE UNPAID taxes, ~~with~~ interest, and charges,
23 ~~thereon, then remaining unpaid, commanding such~~ AND COMMAND THE
24 sheriff ~~forthwith~~ to seize ~~such~~ THE buildings, fixtures,
25 sand, gravel, minerals, logs, wood, timber, or other property
26 ~~reflected in any assessment thereof, resulting in any unpaid tax~~
27 ~~lien~~ wherever ~~the same may be~~ found in any county in this

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1 state and to sell the ~~same~~ BUILDINGS, FIXTURES, SAND, GRAVEL,
2 MINERALS, LOGS, WOOD, TIMBER, OR OTHER PROPERTY or a sufficient
3 quantity ~~thereof~~ OF THE BUILDINGS, FIXTURES, SAND, GRAVEL, MIN-
4 ERALS, LOGS, WOOD, TIMBER, OR OTHER PROPERTY to satisfy ~~such~~
5 THE taxes, ~~with the~~ interest, and charges ~~thereon~~ and the
6 cost of ~~such~~ THE seizure and sale.

7 (3) The sheriff shall receive ~~such~~ THE warrant and execute
8 the ~~same~~ WARRANT as ~~therein~~ directed IN THE WARRANT, as ~~in~~
9 ~~case of~~ IF A levy and sale on execution, and make A return
10 ~~thereof with his doings thereon~~ ON THE WARRANT to the ~~auditor~~
11 ~~general~~ STATE TREASURER, within 60 days after the receipt of the
12 ~~same~~ WARRANT, and pay ~~over~~ all money collected ~~thereon~~ to
13 the state treasurer.

14 (4) The ~~auditor general~~ STATE TREASURER may furnish the
15 state trespass agent with lists or plats of ~~land bid in by the~~
16 PROPERTY BID OFF TO THIS state and on which the taxes remain
17 unpaid. ~~, and the said~~ THE STATE trespass agent shall examine
18 ~~such lands~~ THE PROPERTY and promptly report to the ~~auditor~~
19 ~~general~~ STATE TREASURER all violations of ~~the provisions of~~
20 this section.

21 (5) The sheriff and county treasurer of each county ~~are~~
22 ~~hereby directed to~~ SHALL report ~~all such~~ ANY trespass ~~and~~ OR
23 other acts ~~, prohibited by this section~~, to the ~~auditor~~
24 ~~general~~ STATE TREASURER immediately ~~whenever they shall have~~
25 AFTER EITHER HAS knowledge of the ~~same~~ TRESPASS OR PROHIBITED
26 ACT, and any ~~county or township~~ officer ~~having~~ OF A LOCAL TAX
27 COLLECTING UNIT WITH knowledge of ~~such~~ A trespass or ~~other~~

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1 ~~acts~~ PROHIBITED ACT shall report the facts to the sheriff or
2 county treasurer. ~~:- Provided, That any~~

3 (6) A person ~~having~~ WITH a fee interest or a land contract
4 vendee ~~—~~ may enter into a contract and agreement with the
5 ~~auditor general~~ STATE TREASURER or the county treasurer,
6 whereby ~~such~~ THE person may ~~proceed to~~ remove any ~~such~~
7 buildings or fixtures, ~~therefrom~~, sand, gravel, or minerals, or
8 ~~to~~ cut or remove any logs, wood, timber, or any other part of
9 ~~such~~ THE property ~~reflected in any assessment thereof result-~~
10 ~~ing in any unpaid tax lien provided such~~ IF THAT person posts
11 satisfactory bonds securing to ~~the~~ THIS state absolute protec-
12 tion against loss to ~~the~~ THIS state, A county, or ~~any~~ OTHER
13 POLITICAL subdivision ~~thereof by reason of such cutting or~~
14 ~~removing~~ OF THIS STATE.

15 (7) ~~The~~ THIS state or any board or department ~~thereof,~~
16 OF THIS STATE having jurisdiction ~~thereof, shall have the right~~
17 ~~to~~ OF PROPERTY SOLD OR FORFEITED TO THIS STATE MAY OBTAIN an
18 injunction to restrain waste on any of ~~such land and~~ THAT
19 PROPERTY, to prevent the removal or tearing down of any ~~such~~
20 building or the removal of a fixture, ~~therefrom or~~ THE REMOVAL
21 OF any ~~such~~ sand, gravel, or minerals, or the cutting or
22 removal of any ~~such~~ logs, wood, timber, or any other part of
23 ~~such~~ THAT property, ~~reflected in any assessment thereof,~~
24 whether or not ~~such acts constitute~~ THAT ACT CONSTITUTES
25 waste.

26 (8) The circuit court ~~in chancery~~ of the county in which
27 ~~such lands or any part thereof are situated shall have~~ THE

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1 PROPERTY OR ANY PART OF THE PROPERTY IS LOCATED HAS jurisdiction
2 to grant ~~such~~ INJUNCTIVE relief upon the filing of a bill or
3 petition ~~therefor~~ FOR RELIEF whether or not other relief is
4 sought.

5 Sec. 121. The ~~auditor general~~ STATE TREASURER shall, from
6 time to time ~~, as he may deem~~ necessary, cause to be printed
7 at the expense of ~~the~~ THIS state ~~, a sufficient number of~~
8 copies of this act ~~, and such~~ other laws ~~in force~~ relating
9 to the taxation of property, as ~~may be requisite to~~ NECESSARY
10 FOR a full understanding of all the duties of assessing officers
11 ~~, or other state, county, or township~~ LOCAL TAX COLLECTING
12 UNIT officers. ~~, with~~ THE STATE TREASURER SHALL INCLUDE proper
13 side notes, AN index, and forms of proceedings, as ~~may be~~
14 necessary. ~~and proper, to~~ THE STATE TREASURER SHALL furnish 1
15 copy to each supervisor, assessor, ~~township~~ clerk FOR A LOCAL
16 TAX COLLECTING UNIT, and county clerk, and 3 copies to each
17 county treasurer. Each copy shall be marked "state property."
18 ~~He~~ THE STATE TREASURER shall transmit to each county treasurer,
19 at the expense of the county, a sufficient number of copies for
20 each county, and ~~every~~ EACH county treasurer shall immediately
21 furnish to the ~~township~~ clerk of each ~~township~~ LOCAL TAX COL-
22 LECTING UNIT IN THAT COUNTY 5 copies ~~, to be distributed by~~
23 ~~him~~ to the officers OF THE LOCAL TAX COLLECTING UNIT entitled
24 ~~thereto~~ TO A COPY. The ~~board of state auditors~~ STATE
25 TREASURER shall examine and audit all properly certified claims
26 for services rendered and expenses incurred under ~~the provisions~~
27 ~~of sections 121, 127 and 128 of this act~~ THIS SECTION.

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1 Sec. 122. ~~It shall be the duty of the auditor general to~~
2 THE STATE TREASURER SHALL prescribe or approve all forms, blanks,
3 and record books ~~made necessary by~~ REQUIRED UNDER this act. ~~,~~
4 ~~and it shall be the duty of said~~ THE county clerks and treasur-
5 ers ~~to~~ SHALL use the blanks prescribed or approved by the
6 ~~auditor general,~~ STATE TREASURER and no others.

7 Sec. 127b. (1) ~~Lands~~ PROPERTY located within the corpo-
8 rate limits of any city or village, and acquired by ~~the~~ THIS
9 state by ~~virtue of~~ the automatic operation of FORMER section
10 127 ~~hereof~~ prior to June 15, 1933, and not ~~heretofore~~ con-
11 veyed to ~~the~~ THIS state by the ~~auditor general in accordance~~
12 ~~with said section~~ STATE TREASURER, after absolute title
13 ~~thereto~~ TO THAT PROPERTY has been determined ~~so~~ to be in
14 ~~the~~ THIS state by final judgment ~~or decree~~ of a court of com-
15 petent jurisdiction, and after ~~such~~ THAT judgment ~~or decree~~
16 is no longer subject to modification or reversal ~~by the same or~~
17 ~~a higher court,~~ shall be conveyed by the director of
18 ~~conservation~~ THE DEPARTMENT OF NATURAL RESOURCES to ~~such~~ THAT
19 city or village.

20 (2) All ~~lands~~ PROPERTY conveyed ~~hereunder~~ UNDER THIS
21 SECTION or any part ~~thereof~~ OF THAT PROPERTY or interest
22 ~~therein~~ IN THAT PROPERTY may be sold by ~~such~~ THE city or vil-
23 lage as provided by law or charter. ~~,~~ ~~and the~~ THE proceeds of
24 any ~~such~~ sale shall be applied as provided in section 131.
25 ~~hereof.~~

26 Sec. 130. (1) All taxes charged against ~~such lands~~ THE
27 PROPERTY in the office of the ~~auditor general at the time they~~

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1 ~~are~~ STATE TREASURER IF THE PROPERTY IS deeded to ~~the~~ THIS
2 state shall be canceled. ~~, but no~~ NO part of ~~such~~ THE taxes
3 due to the township or county shall be charged to ~~the~~ THIS
4 state, but ~~the~~ THIS state ~~, AND~~ AND THE county and township
5 respectively shall bear the share of loss on ~~such~~ THE taxes
6 that properly belongs to each. ~~, and the auditor general~~

7 (2) THE STATE TREASURER shall make a list of all ~~such~~
8 ~~lands~~ PROPERTY DEEDED TO THIS STATE in each county on or before
9 the first day of March in each year and transmit ~~such~~ THE list
10 to the county treasurer. ~~and the~~ THE county treasurer shall
11 serve, or cause to be served, upon the supervisor of the township
12 in which ~~such lands are~~ THE PROPERTY IS located a copy of the
13 list of ~~lands~~ PROPERTY in ~~such~~ THE township as furnished to
14 ~~said~~ THE treasurer by the ~~auditor general~~ STATE TREASURER.
15 ~~Said~~

16 (3) THE supervisor shall produce ~~said~~ THE list to the
17 board of review while in session for the purpose of reviewing the
18 assessment roll. The supervisor shall omit and cancel from his
19 OR HER assessment roll all ~~said lands so~~ PROPERTY deeded to
20 ~~the~~ THIS state, as shown by ~~said~~ THE list. ~~, and it shall~~
21 ~~also be the duty of the~~ THE board of review SHALL, when in ses-
22 sion, ~~to~~ compare the assessment roll of the township with the
23 list ~~so~~ furnished by the county treasurer, ~~as aforesaid,~~ and
24 correct all mistakes. ~~, and said lands so~~

25 (4) THE PROPERTY deeded ~~as aforesaid~~ TO THIS STATE shall
26 not be liable to any assessment for any purpose until the ~~same~~
27 ~~are again~~ PROPERTY IS sold ~~and deeded~~ by ~~the~~ THIS state, and

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1 notice of ~~said~~ THE sale ~~and deeding~~ given to the county
2 treasurer by the ~~commissioner of the state land office, as here-~~
3 ~~inafter provided~~ DEPARTMENT OF NATURAL RESOURCES.

4 Sec. 135. (1) ~~When~~ IF any deed, land contract, plat of
5 any townsite ~~,~~ OR village, ~~or~~ addition to any townsite,
6 village, or city plat, or any other instrument for the conveyance
7 of title to any ~~real estate~~ PROPERTY, is presented to the reg-
8 ister of deeds of any county in this state for ~~record~~ RECORDING
9 or filing, ~~in his office, he~~ THE REGISTER OF DEEDS shall
10 require ALL OF THE FOLLOWING from the person presenting the ~~same~~
11 ~~a~~ INSTRUMENT FOR FILING:

12 (A) A certificate from the ~~auditor general~~ STATE
13 TREASURER, or from the county treasurer of the county, STATING
14 whether there are any tax liens or titles held by ~~the~~ THIS
15 state, or by any individual, against ~~such piece or description~~
16 ~~of land~~ THE PROPERTY sought to be conveyed by ~~such~~ THE
17 instrument. ~~,~~ and

18 (B) A CERTIFICATE that all taxes due ~~thereon~~ ON THAT
19 PROPERTY have been paid for the 5 years ~~next~~ preceding the date
20 of ~~such~~ THE instrument. ~~,~~ and ~~a~~

21 (C) A certificate from the city, village, or township trea-
22 surer ~~,~~ wherein the lands are located, in any city, village or
23 township collecting its own delinquent taxes or special
24 assessments IN WHICH THE PROPERTY IS LOCATED, whether there are
25 any tax titles or certificates of tax sale held by ~~such~~ THE
26 city, village, or township, or by any individual, against ~~such~~

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1 ~~piece or description of land sought~~ THE PROPERTY to be conveyed.
2 ~~by such instrument, and~~

3 (D) A CERTIFICATE that all tax titles, tax certificates, or
4 special assessments sold ~~thereon~~ ON THAT PROPERTY to the city,
5 village, or township ~~certifying,~~ have been redeemed for the 5
6 years ~~next~~ preceding the date of ~~such~~ THE instrument. ~~, and~~
7 ~~in default of the presentation of such~~

8 (2) IF THE certificate or certificates ~~he~~ REQUIRED UNDER
9 SUBSECTION (1) ARE NOT PROVIDED, THE PERSON PRESENTING THE
10 INSTRUMENT FOR RECORDING shall not record the ~~same~~ INSTRUMENT
11 until ~~such~~ THE NECESSARY certificate is ~~secured and~~
12 presented. ~~When~~

13 (3) IF any instrument is presented for certification on or
14 after March 1 and before the local treasurer of the LOCAL TAX
15 COLLECTING unit in which the ~~lands are~~ PROPERTY IS located has
16 made his OR HER return of current delinquent taxes, the county
17 treasurer shall include with his OR HER certification a notation
18 that the current delinquent return was not available for
19 examination. ~~, and the~~ THE register of deeds shall not refuse
20 to record the instrument because of A lack of complete
21 certification.

22 (4) Taxes ~~cancelled~~ CANCELED by court decree made pursuant
23 to section 67 ~~of this act~~ shall be ~~deemed~~ CONSIDERED to have
24 been paid within the meaning of this section, provided title to
25 the ~~lands~~ PROPERTY against which ~~such~~ THOSE taxes were
26 assessed is not in ~~the~~ THIS state ~~at~~ ON the date of ~~such~~
27 THE certificate.

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1 (5) The register of deeds shall note the fact upon ~~said~~
2 THE deed that ~~said~~ THE REQUIRED certificate or certificates
3 have or have not been presented to him OR HER when ~~such~~ THE
4 instrument is presented for ~~record, and in case~~ RECORDING. IF
5 the person presenting ~~such~~ THE instrument ~~shall refuse~~
6 REFUSES to procure ~~such~~ A certificate or certificates, ~~he~~ THE
7 REGISTER OF DEEDS shall endorse that fact upon ~~said~~ THE instru-
8 ment, over his OR HER official signature, and shall refuse to
9 receive and record the ~~same: Provided, That the provisions of~~
10 ~~this section shall~~ INSTRUMENT.

11 (6) THIS SECTION DOES not apply to ~~the~~ ANY OF THE
12 FOLLOWING:

13 (A) THE filing of any town or village plat for the purpose
14 of incorporation, ~~in so far~~ INSOFAR as the ~~land therein~~
15 ~~embraced~~ PROPERTY INCLUDED IN THAT PLAT is included in a plat
16 already filed in the office of the register of deeds, or ~~in so~~
17 ~~far~~ INSOFAR as the description of ~~lands therein~~ THE PROPERTY
18 IN THAT PLAT is not changed by ~~such~~ THE plat. ~~, nor to the~~

19 (B) THE filing of any copy of the town, village, or city
20 plat ~~in case~~ IF the original plat filed in the office of ~~such~~
21 THE register of deeds has been lost or destroyed. ~~, nor to~~

22 (C) TO any sheriff's or commissioner's deed executed for the
23 sale of ~~lands~~ PROPERTY under any proceeding in law, or by
24 virtue of any ~~decree~~ JUDGMENT of any of the courts of this
25 state. ~~, nor to~~

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1 (D) TO any deed of trust by any assignee, executor, or
2 corporation executed pursuant to any law of this state. ~~nor~~
3 to

4 (E) TO any quitclaim deed or other conveyance containing no
5 covenants of warranty. ~~nor to~~

6 (F) TO any ~~land~~ patent executed by the president of the
7 United States ~~,~~ or the governor of this state. ~~, nor to~~

8 (G) TO any tax deed made by the ~~auditor general;~~ nor to
9 STATE TREASURER.

10 (H) TO any deed executed by any railroad company conveying
11 its right-of-way, provided ~~such~~ THE deed is accompanied by a
12 certificate of the ~~auditor general~~ STATE TREASURER showing that
13 all specific taxes due from ~~said~~ THE railroad company have been
14 paid, ~~to and~~ including TAXES LEVIED IN the year in which ~~such~~
15 THE deed is executed.

16 (7) A violation of ~~the provisions of~~ this section by any
17 register of deeds ~~shall be deemed~~ IS a misdemeanor, ~~and upon~~
18 ~~conviction thereof he shall be fined not to exceed~~ PUNISHABLE BY
19 A FINE OF NOT MORE THAN \$100.00, and he ~~shall further be~~ OR SHE
20 IS liable to the grantee of any instrument ~~so~~ recorded for the
21 amount of damages sustained. ~~, to be recovered in an action for~~
22 ~~debt in any court of this state.~~

23 Sec. 138. (1) All ~~lands which have~~ PROPERTY THAT HAS been
24 returned to the ~~auditor general~~ STATE TREASURER as delinquent
25 for taxes under the provisions of any general tax law in force
26 prior to the passage of ~~Act 200 of the Public Acts of 1891~~
27 FORMER 1891 PA 200, and upon which the taxes are ~~now or shall~~

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1 ~~hereafter remain~~ unpaid and which have not been sold for ~~such~~
2 ~~THOSE~~ taxes, and all ~~lands so~~ PROPERTY returned ~~which have~~
3 ~~THAT HAS~~ been ~~heretofore~~ sold for ~~such~~ delinquent taxes, and
4 upon which the sale ~~or sales so made shall have~~ HAS been ~~or~~
5 ~~may hereafter~~ OR MAY be set aside by any court of competent
6 jurisdiction ~~, or shall have been or may hereafter be~~
7 canceled ~~, as provided by law, shall be~~ IS subject to dispo-
8 sition, sale, and redemption for the enforcement and collection
9 of ~~such~~ THE tax liens in the method and manner provided in this
10 act. ~~for the disposition, sale and redemption of lands made~~
11 ~~subject to the provisions of this act by section 60 thereof:~~
12 ~~Provided, That nothing in this~~

13 (2) THIS section contained ~~shall be held to provide for~~
14 DOES NOT APPLY TO the sale of any ~~lands heretofore~~ PROPERTY
15 PREVIOUSLY sold, if the sale ~~thereof shall have been~~ WAS set
16 aside or canceled for any reason affecting the validity of the
17 taxes for which the ~~land~~ PROPERTY was sold. ~~And provided fur-~~
18 ~~ther, That the~~

19 (3) THE court may ~~in its discretion, where equity appears~~
20 ~~to so demand,~~ enter decree of sale for the taxes for any year
21 prior to 1891, for the amount of the taxes found valid, without
22 including the charge for interest ~~thereon~~ as provided by law.
23 ~~And provided further, That if~~

24 (4) IF tender of the amount assessed against any ~~land~~
25 PROPERTY for taxes of 1890 ~~, or any prior year is made to the~~
26 ~~auditor general~~ STATE TREASURER, together with the collection
27 fee and the charge for expenses as provided by law, at any time

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1 before the first day of the month preceding the month in which
2 sale is ordered to be made, ~~he~~ THE STATE TREASURER shall issue
3 A receipt ~~therefor,~~ and cancel any state bid under which ~~said~~
4 ~~land~~ THE PROPERTY is held for ~~said~~ THAT year, and ~~in such~~
5 ~~case the~~ THIS state ~~,~~ AND THE county ~~,~~ and township shall
6 bear the loss of accrued interest in proportion to their
7 ~~several~~ interests ~~therein~~ IN THE PROPERTY.

8 Sec. 139. (1) The ~~auditor general~~ STATE TREASURER may
9 cause an examination to be made of the proceedings under which
10 any ~~lands~~ PROPERTY bid ~~to the~~ OFF TO THIS state, and which
11 ~~have~~ HAS not been deeded by the ~~auditor general~~ STATE
12 TREASURER, were sold for delinquent taxes and bid ~~to the~~ OF TO
13 THIS state under the provisions of any general tax law. ~~,~~ and if
14 ~~he shall find~~

15 (2) IF THE STATE TREASURER FINDS that ~~such~~ THE sales or
16 the decrees under ~~and by virtue of~~ which ~~such~~ THE sales were
17 made were in contravention of any provision of the laws in force
18 at the time ~~such~~ THE decrees were entered or sales made, ~~he~~
19 THE STATE TREASURER may cancel ~~such~~ THE sales and proceed at
20 any time to enforce the collection of ~~such~~ THE taxes under ~~and~~
21 ~~in accordance with the provisions of~~ this act. ~~,~~ as in the case
22 ~~of lands returned or sold thereunder.~~

23 Sec. 144. (1) The ~~auditor general~~ STATE TREASURER shall
24 be made a party defendant to all actions or proceedings insti-
25 tuted ~~for the purpose of setting~~ TO SET aside any sale ~~or~~
26 ~~sales~~ for delinquent taxes on ~~lands which have~~ PROPERTY THAT
27 HAS been sold at annual tax sales, or ~~for purpose of setting~~ TO

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1 SET aside any taxes returned to him OR HER and for which sale has
2 not been made. ~~in all such cases a~~

3 (2) A copy of the petition shall be served upon the ~~auditor~~
4 ~~general~~ STATE TREASURER, the prosecuting attorney of the county,
5 and the city, village, township, and school district, for the
6 taxes of which ~~such land~~ THE PROPERTY was sold or returned
7 delinquent at the time of commencing the action, which ~~said~~
8 service ~~shall be~~ IS in lieu of the service of other process.
9 Hearing upon ~~such~~ THE petition shall not be held until ~~such~~
10 service has been made and ~~due~~ proof ~~thereof~~ OF SERVICE
11 filed. ~~Upon so being made a party, it shall be the duty of the~~
12 ~~auditor general, whenever he shall, in his discretion deem the~~
13 ~~same to be expedient, to the end that the state of Michigan may~~
14 ~~be fully protected, to~~

15 (3) THE STATE TREASURER MAY cause the attorney general to
16 represent him OR HER in ~~such~~ THOSE proceedings. In any suit or
17 proceedings instituted ~~for the purpose in~~ UNDER this section,
18 ~~mentioned,~~ no costs shall be ~~taxed~~ ASSESSED against any party
19 to the action.