

# HOUSE BILL No. 4471

March 27, 2003, Introduced by Reps. Stallworth, O'Neil, Hunter, Tobocman, McConico, Clack, Smith, Vagnozzi, Hardman, Plakas, Farrah and Daniels and referred to the Committee on Land Use and Environment.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
(MCL 211.1 to 211.157) by adding section 7gg.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 7gg. (1) The governing body of a local tax collecting  
2 unit may adopt a resolution to exempt from the collection of  
3 taxes under this act all eligible tax reverted property for the  
4 period provided in subsection (2). A copy of the resolution  
5 shall be filed with the state tax commission.

6       (2) If a resolution is adopted under subsection (1), an  
7 exemption under this section is effective for any parcel of  
8 eligible tax reverted property sold by the local tax collecting  
9 unit beginning on the December 31 in the year in which the parcel  
10 of eligible tax reverted property is sold and continuing until  
11 December 31 in the year 5 years after the year in which the

1 initial exemption was granted.

2 (3) Property exempt under this section is subject to the  
3 specific tax levied under the tax reverted clean title act.

4 (4) As used in this section, "eligible tax reverted property"  
5 means property that meets all of the following conditions:

6 (a) Was returned as delinquent for taxes levied before  
7 January 1, 1999.

8 (b) Was subject to disposition, sale, and redemption for the  
9 enforcement and collection of the tax liens in the method and  
10 manner provided in sections 60 to 77.

11 (c) The title to which was transferred to the local tax  
12 collecting unit as a result of the nonpayment of the tax liens.

13 (d) Is sold by the local tax collecting unit and as a result  
14 of that sale, if not for the exemption under this section, would  
15 be placed on the tax roll and would be subject to the collection  
16 of taxes under this act.

17 Enacting section 1. This amendatory act does not take  
18 effect unless all of the following bills of the 92nd Legislature  
19 are enacted into law:

20 (a) Senate Bill No. \_\_\_\_\_ or House Bill No. 4504 (request  
21 no. 02182'03).

22 (b) Senate Bill No. \_\_\_\_\_ or House Bill No. 4487 (request  
23 no. 02198'03 a).