

# SENATE BILL No. 453

June 15, 2011, Introduced by Senator JOHNSON and referred to the Committee on Finance.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
(MCL 211.1 to 211.155) by adding section 57b.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1        SEC. 57B. (1) ON OR BEFORE JUNE 30 OF EACH YEAR, THE COUNTY  
2        TREASURER SHALL PREPARE A STATEMENT SETTING FORTH ALL REJECTED  
3        TAXES, THE REASONS FOR THE REJECTION, AND A DESCRIPTION OF THE  
4        PROPERTY UPON WHICH THE TAXES WERE ASSESSED.

5        (2) AFTER EXAMINATION, IF THE REJECTION IS APPROVED, THE STATE  
6        TREASURER SHALL SUBMIT THE REJECTED TAXES, THROUGH THE COUNTY  
7        TREASURER, TO THE COUNTY BOARD OF COMMISSIONERS AT THE NEXT ANNUAL  
8        FALL SESSION.

9        (3) IF TAXES ARE REJECTED OR CHARGED BACK BY THE STATE  
10        TREASURER OR THE COUNTY TREASURER, UNLESS THE PROPERTY WAS NOT  
11        SUBJECT TO TAXATION AT THE TIME THE TAXES WERE ASSESSED, THE TAXES

1 ON THE PROPERTY HAVE BEEN PAID, OR THERE HAD BEEN A DOUBLE  
2 ASSESSMENT OF THE TAXES ON THE PROPERTY, THE COUNTY BOARD OF  
3 COMMISSIONERS SHALL CAUSE THE TAXES TO BE REASSESSED UPON THE SAME  
4 PROPERTY, COLLECTED WITH THE TAXES OF THE CURRENT YEAR, AND TREATED  
5 IN THE SAME MANNER AS TAXES OF THE CURRENT YEAR. TAXES THAT ARE  
6 REJECTED OR CHARGED BACK ARE NOT SUBJECT TO PENALTIES OTHER THAN  
7 THE PENALTIES THAT APPLY TO TAXES ASSESSED IN THE CURRENT YEAR. IF  
8 THE TAXES CANNOT BE PROPERLY REASSESSED UPON THE SAME PROPERTY, THE  
9 COUNTY BOARD OF COMMISSIONERS SHALL CAUSE THE TAXES TO BE  
10 REASSESSED UPON THE TAXABLE PROPERTY OF THE PROPER LOCAL TAX  
11 COLLECTING UNIT.