

# Legislative Analysis



## DELINQUENT TAX NOTICES

Phone: (517) 373-8080  
<http://www.house.mi.gov/hfa>

**Senate Bill 349 (S-1) as passed by the Senate**

**Sponsor: Sen. Jim Stamas**

**House Committee: Tax Policy**

**Senate Committee: Finance**

**Complete to 10-12-15**

Analysis available at  
<http://www.legislature.mi.gov>

*(Enacted as Public Act 202 of 2015)*

## SUMMARY:

The bill would allow a county treasurer to send tax delinquency notices at an earlier date than the General Property Tax Act appears to allow at present.

Currently, the act requires a county treasurer to send to send notices of delinquent taxes to specified parties. The act says that one is to be sent on the June 1 immediately succeeding the date that unpaid taxes are returned to the county treasurer as delinquent, and a second notice is to be sent to the same individuals on the following September 1.

The bill would say the notices are to be sent on or within the 60 days before those dates.

## ADDITIONAL INFORMATION:

The notice must be sent by first-class mail, address correction requested, to the person to whom the last property tax bill was sent or the person identified as the owner, and to others entitled to notice; and the notice must include all of the following:

- The date that property on which unpaid taxes were returned as delinquent will be forfeited to the county treasurer.
- A statement that a person who holds legal interest in the property may lose that interest as a result of the forfeiture and subsequent foreclosure proceeding.
- A legal description or parcel number of the property and the street address, if available.
- The unpaid delinquent taxes, interest, penalties, and fees due on the property.
- A statement that unless those unpaid delinquent taxes, interest, penalties, and fees are paid by the March 31 after a foreclosure judgement is entered in an uncontested case, absolute title to the property will vest in the foreclosing governmental unit.
- A statement of the person's rights of redemption and notice that those rights will expire on the March 31 after a foreclosure judgment is entered in an uncontested case.

MCL 211.78b and 78c

## FISCAL IMPACT:

As written, the bill should have no state or local fiscal impact.

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■ This analysis was prepared by nonpartisan House Fiscal Agency staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.