



**Senate Fiscal Agency**  
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BILL



ANALYSIS

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Senate Bill 349 (Substitute S-1 as reported)  
Sponsor: Senator Jim Stamas  
Committee: Finance

### **CONTENT**

The bill would amend the General Property Tax Act to require county treasurers to send notices regarding delinquent taxes on or within 60 days of the June 1 and September 1 required dates, instead of on those dates.

The Act requires the county treasurer to send notice to the person to whom a tax bill for property returned for delinquent taxes was last sent or to the person identified as the owner of property returned for delinquent taxes, to a person entitled to notice of the return of delinquent taxes, and to a person to whom a tax certificate for property returned for delinquent taxes was issued, on the June 1 immediately succeeding the date that unpaid taxes are returned to the county treasurer as delinquent. The notice must include the unpaid delinquent taxes, interest, penalties, and fees due on the property and other information specified in the Act.

The bill would require the notice to be sent on or within 60 days before June 1.

The Act requires a second notice to be sent to the same individuals on the following September 1. The second notice must include all of the items required in the first notice, as well as a schedule of the additional fees that will accrue on the following October 1 if the unpaid delinquent taxes, interest, penalties, and fees due on the property are not paid. The bill would require the second notice to be sent on or within 60 days before September 1.

MCL 211.78b & 211.78c

Legislative Analyst: Ryan M. Bergan

### **FISCAL IMPACT**

The bill would have no fiscal impact on State or local government.

Date Completed: 6-17-15

Fiscal Analyst: Elizabeth Pratt