



Senate Fiscal Agency
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BILL



ANALYSIS

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Senate Bill 349 (as introduced 5-21-15)
Sponsor: Senator Jim Stamas
Committee: Finance

Date Completed: 6-15-15

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 for forfeiture, foreclosure, and sale, or returned to the county treasurer as delinquent. The notice must include all of the following:

- The date 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 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 a foreclosure judgment is entered in an uncontested case.

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

The Act requires a second notice must 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.

Fiscal Analyst: Liz Pratt

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.