

SUBSTITUTE FOR
SENATE BILL NO. 349

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending sections 78b and 78c (MCL 211.78b and 211.78c), as
amended by 2003 PA 263.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 78b. Except as otherwise provided in section 79 for
2 certified abandoned property, on **OR WITHIN 60 DAYS BEFORE** the June
3 1 immediately succeeding the date that unpaid taxes are ~~returned to~~
4 ~~the county treasurer for forfeiture, foreclosure, and sale under~~
5 ~~section 60a(1) or (2) or~~ returned to the county treasurer as
6 delinquent under section 78a, the county treasurer shall send
7 notice of all the following by first-class mail, address correction
8 requested, to the person to whom a tax bill for property returned

1 for delinquent taxes was last sent or to the person identified as
2 the owner of property returned for delinquent taxes, to a person
3 entitled to notice of the return of delinquent taxes under section
4 78a(4), and to a person to whom a tax certificate for property
5 returned for delinquent taxes was issued ~~pursuant to~~ **UNDER FORMER**
6 section 71, as shown on the current records of the county
7 treasurer:

8 (a) The date property on which unpaid taxes were returned as
9 delinquent will be forfeited to the county treasurer for those
10 unpaid delinquent taxes, interest, penalties, and fees.

11 (b) A statement that a person who holds a legal interest in
12 the property may lose that interest as a result of the forfeiture
13 and subsequent foreclosure proceeding.

14 (c) A legal description or parcel number of the property and
15 the street address of the property, if available.

16 (d) The person or persons to whom the notice is addressed.

17 (e) The unpaid delinquent taxes, interest, penalties, and fees
18 due on the property.

19 (f) A statement that unless those unpaid delinquent taxes,
20 interest, penalties, and fees are paid on or before the March 31
21 immediately succeeding the entry in an uncontested case of a
22 judgment foreclosing the property under section 78k, absolute title
23 to the property shall vest in the foreclosing governmental unit.

24 (g) A statement of the person's rights of redemption and
25 notice that the rights of redemption will expire on the March 31
26 immediately succeeding the entry in an uncontested case of a
27 judgment foreclosing the property under section 78k.

1 Sec. 78c. Except as otherwise provided in section 79 for
2 certified abandoned property, on **OR WITHIN 60 DAYS BEFORE** the
3 September 1 immediately succeeding the date that unpaid taxes are
4 ~~returned to the county treasurer for forfeiture, foreclosure, and~~
5 ~~sale under section 60a(1) or (2) or~~ returned to the county
6 treasurer as delinquent under section 78a, the county treasurer
7 shall send notice of all the following by first-class mail, address
8 correction requested, to the person to whom a tax bill for property
9 returned for delinquent taxes was last sent or to the person
10 identified as the owner of property returned for delinquent taxes,
11 to a person entitled to notice of the return of delinquent taxes
12 under section 78a(4), and to a person to whom a tax certificate for
13 property returned for delinquent taxes was issued ~~pursuant to~~ **UNDER**
14 **FORMER** section 71, as shown on the current records of the county
15 treasurer:

16 (a) The date property on which unpaid taxes were returned as
17 delinquent will be forfeited to the county treasurer for those
18 unpaid delinquent taxes, interest, penalties, and fees.

19 (b) A statement that a person who holds a legal interest in
20 the property may lose that interest as a result of the forfeiture
21 and subsequent foreclosure proceeding.

22 (c) A legal description or parcel number of the property and
23 the street address of the property, if available.

24 (d) The person or persons to whom the notice is addressed.

25 (e) The unpaid delinquent taxes, interest, penalties, and fees
26 due on the property.

27 (f) A schedule of the additional fees that will accrue on the

1 immediately succeeding October 1 ~~pursuant to~~ **UNDER** section 78d if
2 the unpaid delinquent taxes, interest, penalties, and fees due on
3 the property are not paid.

4 (g) A statement that unless those unpaid delinquent taxes,
5 interest, penalties, and fees are paid on or before the March 31
6 immediately succeeding the entry in an uncontested case of a
7 judgment foreclosing the property under section 78k, absolute title
8 to the property shall vest in the foreclosing governmental unit.

9 (h) A statement of the person's rights of redemption and
10 notice that the rights of redemption will expire on the March 31
11 immediately succeeding the entry in an uncontested case of a
12 judgment foreclosing the property under section 78k.