

SENATE BILL No. 349

May 21, 2015, Introduced by Senators STAMAS, BRANDENBURG, GREGORY, MARLEAU and BOOHER and referred to the Committee on Finance.

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
9 for delinquent taxes was last sent or to the person identified as

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

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

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

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

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

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

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

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

27 Sec. 78c. Except as otherwise provided in section 79 for

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

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

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

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

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

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

26 (f) A schedule of the additional fees that will accrue on the
27 immediately succeeding October 1 ~~pursuant to~~ **UNDER** section 78d if

1 the unpaid delinquent taxes, interest, penalties, and fees due on
2 the property are not paid.

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

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