

HOUSE BILL No. 6265

June 12, 2018, Introduced by Rep. LaSata and referred to the Committee on Tax Policy.

A bill to amend 1895 PA 3, entitled
"The general law village act,"
by amending section 18 (MCL 69.18), as amended by 1984 PA 179.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 18. (1) Taxes collected by a village ~~shall become~~ a lien
2 against the property on which assessed on July 1. Taxes collected
3 on or before September 14 in each year ~~shall be without~~ **ARE NOT**
4 **SUBJECT TO** interest. Taxes collected after September 14 of any year
5 ~~shall bear interest at the rate imposed by section 59 of Act No.~~
6 ~~206 of the Public Acts of 1893, being section 211.59 of the~~
7 ~~Michigan Compiled Laws,~~ **THE GENERAL PROPERTY TAX ACT, 1893 PA 206,**
8 **MCL 211.1 TO 211.155,** on delinquent property tax levies ~~which~~ **THAT**
9 became a lien in the same year. The village taxes ~~which~~ **THAT** are
10 collected by a village ~~shall be~~ **ARE** subject to the same fees and

1 charges the village may impose under ~~section 44 of Act No. 206 of~~
 2 ~~the Public Acts of 1893, being section 211.44 of the Michigan~~
 3 ~~Compiled Laws.~~ **SECTION 44 OF THE GENERAL PROPERTY TAX ACT, 1893 PA**
 4 **206, MCL 211.44.** All interest and property tax administration fees
 5 that are imposed ~~prior to~~ **BEFORE** the date these taxes are returned
 6 delinquent and that are attributable to village taxes ~~shall belong~~
 7 to the village. Interest and, to the extent permitted by ~~section 44~~
 8 ~~of Act No. 206 of the Public Acts of 1893,~~ **SECTION 44 OF THE**
 9 **GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.44,** fees shall be
 10 included in the unpaid tax rolls or the delinquent tax rolls
 11 returned to the county treasurer on September 15, or not later than
 12 March 1 if the warrant is extended.

13 (2) Taxes collected by the village shall be returned
 14 delinquent to the county treasurer on September 15 unless the
 15 governing body of the village by resolution ~~adopted on or before~~
 16 ~~June 1 of each year~~ determines that the village taxes shall be
 17 returned to the county treasurer on the same date that county taxes
 18 are returned delinquent for collection. The **RESOLUTION MUST BE**
 19 **ADOPTED ON OR BEFORE JUNE 1 TO BE EFFECTIVE AS TO THE IMMEDIATELY**
 20 **SUCCEEDING SUMMER TAX LEVY AND, SUBJECT TO THIS QUALIFICATION, IS**
 21 **EFFECTIVE AS TO ALL SUBSEQUENT TAX LEVIES UNTIL REVOKED BY**
 22 **RESOLUTION OF THE GOVERNING BODY OF THE VILLAGE. A REVOKING**
 23 **RESOLUTION MUST BE ADOPTED ON OR BEFORE JUNE 1 TO BE EFFECTIVE AS**
 24 **TO THE IMMEDIATELY SUCCEEDING SUMMER TAX LEVY AND, SUBJECT TO THIS**
 25 **QUALIFICATION, IS EFFECTIVE AS TO ALL SUBSEQUENT TAX LEVIES. A**
 26 resolution **OF EITHER KIND** shall be forwarded to the county
 27 treasurer before ~~THE July 1 each year. The~~ **TAX LEVY TO WHICH IT**

1 **FIRST APPLIES. A VILLAGE COLLECTING DELINQUENT TAXES PURSUANT TO**
 2 **THIS SECTION SHALL SPECIFY IN THE** village tax bill for each year or
 3 a separate enclosure with the tax bill ~~shall specify where such~~
 4 delinquent taxes are to be paid.

5 (3) If the unpaid village taxes are returned to the county
 6 treasurer ~~prior to~~ **BEFORE** March 1 of the year following the levy of
 7 the village taxes, the county treasurer shall add to ~~such~~ **THOSE**
 8 taxes fees and interest in the same amount as would have been added
 9 if collected by the village treasurer. As of March 1, the
 10 accumulated interest and the fees on ~~such~~ **THOSE** taxes ~~which~~ **THAT**
 11 may be imposed and returned delinquent shall be added to and become
 12 a part of the village tax subject to the interest and fees charged
 13 by the county treasurer on the delinquent taxes pursuant to ~~section~~
 14 ~~59 of Act No. 206 of the Public Acts of 1893.~~ **THE GENERAL PROPERTY**
 15 **TAX ACT, 1893 PA 206, MCL 211.1 TO 211.155.**

16 (4) Within 1 week after the expiration of the time limited in
 17 the warrant for the collection of the taxes levied on the roll, or
 18 within 1 week after the time to which the warrant may have been
 19 renewed or extended, if the treasurer has been unable to collect
 20 any of the taxes on the roll on real property, the treasurer shall
 21 return all unpaid taxes on real property to the county treasurer in
 22 the same manner and with like effect as returns by township
 23 treasurers. The taxes returned shall be collected in the same
 24 manner as other taxes returned to the county treasurer are
 25 collected pursuant to the general property tax act, ~~Act No. 206 of~~
 26 ~~the Public Acts of 1893, being sections 211.1 to 211.157 of the~~
 27 ~~Michigan Compiled Laws,~~ **1893 PA 206, MCL 211.1 TO 211.155,** with the

1 same rate of interest and fees. All taxes ~~upon~~**ON** real property
2 returned as delinquent ~~shall be~~**ARE** and remain a lien on the
3 property until paid. The county treasurer at the time that he or
4 she ~~makes the return~~**RETURNS** to the department of treasury ~~of~~
5 delinquent taxes assessed under the general property tax act, ~~Act~~
6 ~~No. 206 of the Public Acts of 1893,~~**1893 PA 206, MCL 211.1 TO**
7 **211.155,** shall also ~~make a return of~~ all village taxes that were
8 returned delinquent to his or her office and ~~remaining~~**THAT REMAIN**
9 unpaid on March 1 of the year ~~in which~~**OF** the return. ~~is made.~~