

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

TAXES—HOW TO BE ASSESSED.

211.39 Assessment of taxes; avoiding fractions in computation; separate assessments and entries; designation of columns; imprinting tax receipt; printed statement.

Sec. 39. (1) The appropriate assessing officer in each local tax collecting unit shall assess the taxes apportioned to that local tax collecting unit according to the taxable values entered in the assessment roll of that local tax collecting unit for the year.

(2) To avoid fractions in computation, the assessor shall round down the tax rate to 4 decimal places.

(3) The taxes for each taxing unit shall be rounded down to the nearest 1 cent. The taxes shall be separately assessed and shall be entered in separate columns, or if authorized by a resolution of the county board of commissioners adopted by a majority of the members elected and serving, the taxes in the county shall be entered either as 1 total sum or in separate columns for each taxing unit. The columns shall be designated as combined county taxes, combined township taxes, combined city taxes, and combined school taxes. If the taxes are entered as 1 total sum or as combined unit taxes, the local tax collecting unit shall print upon each tax receipt the percentage or tax rate that each tax is of the total sum or is of each taxing unit sum, or shall attach a printed statement showing the tax rate of each separate tax to the tax receipt at the time of payment.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3862;—CL 1915, 4034;—CL 1929, 3428;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—Am. 1943, Act 230, Eff. July 30, 1943;—CL 1948, 211.39;—Am. 1961, Act 82, Eff. Sept. 8, 1961;—Am. 1964, Act 69, Eff. Aug. 28, 1964;—Am. 1973, Act 109, Eff. Dec. 31, 1973;—Am. 1999, Act 38, Eff. Aug. 1, 1999.

Popular name: Act 206

211.39a Tentative levy; final levy; additional taxes; credits; technical assistance.

Sec. 39a. (1) If the determination of the county equalized value is delayed as a result of an appeal taken under this act and pending before the tax tribunal, the assessing officer shall levy taxes upon the taxable value of property as determined by the state tax commission sitting as the state board of equalization and apportioned by the county board of commissioners. The payment of taxes levied in this manner, known as the "tentative levy", does not constitute a final and ultimate discharge of the taxpayer's obligation.

(2) After the final determination of equalized value by the tax tribunal, the assessing officer shall determine the difference in tax, if any, between the tentative levy and a levy made upon the taxable value as finally determined by the tax tribunal known as the "final levy".

(3) If the final determination shows that additional taxes are due, the county board of commissioners shall spread the additional levy upon the next succeeding annual tax roll and collect them together with the next succeeding annual taxes upon the property.

(4) If the tax liability is decreased as a result of the tax tribunal's final determination of taxable value, the taxes collected under the tentative levy in excess of the tax liability under the final levy shall be credited against the taxes upon the property for the next succeeding year, together with a proportionate share of any collection fee applicable to the difference.

(5) Additional taxes collected or credits against tax liability made under this section shall inure to the benefit or detriment of the taxing units in the respective proportions in which they share the proceeds of the final levy.

(6) The state tax commission shall provide technical assistance as necessary to implement this section.

History: Add. 1972, Act 296, Imd. Eff. Dec. 7, 1972;—Am. 1974, Act 384, Imd. Eff. Dec. 23, 1974;—Am. 1981, Act 68, Imd. Eff. June 23, 1981;—Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994.

Popular name: Act 206

211.40 Lien for taxes; priority; statement and receipts for taxes to show taxing unit's fiscal year.

Sec. 40. Notwithstanding any provisions in the charter of any city or village to the contrary, all taxes become a debt due to the township, city, village, or county from the owner or person otherwise assessed on the tax day provided for in sections 2 and 13. The amounts assessed for state, county, village, or township taxes on any interest in real property shall become a lien on the real property on December 1, on a day provided for by the charter of a city or village, or on the day provided for in section 40a. The lien for those amounts, and for all interest and charges on those amounts, shall continue until paid. Each tax statement and receipt for taxes on real property sent or given by any county, township, city, or village treasurer shall contain a printed, stamped, or written statement setting forth the date of the commencement and ending of the fiscal

year of each taxing unit of government during which general taxes included on the tax statement or receipt will defray the costs of governmental services rendered by that local governmental unit. All personal taxes levied or assessed for state, county, village, or township taxes are also a first lien, prior, superior, and paramount, on all personal property of the persons assessed on December 1, on a day provided for by the charter of a city or village, or on the day provided for in section 40a. The lien for those amounts, and for all interest and charges on those amounts, shall continue until paid. The tax liens take precedence over all other claims, encumbrances, and liens on that personal property, whether created by chattel mortgage, title retaining contract, execution, any final process of a court, attachment, replevin, judgment, or otherwise. A transfer of personal property assessed for taxes does not divest or destroy the lien, except where the personal property is actually sold in the regular course of retail trade. The personal property taxes levied or assessed by any city or village are a first lien, prior, superior, and paramount to any other claims, liens, or encumbrances of any kind upon the personal property assessed as provided in this act, any provisions in the charter of cities or villages to the contrary notwithstanding.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3863;—CL 1915, 4035;—Am. 1929, Act 107, Eff. Aug. 28, 1929;—CL 1929, 3429;—Am. 1934, 1st Ex. Sess., Act 38, Imd. Eff. Mar. 28, 1934;—Am. 1941, Act 44, Eff. Jan. 10, 1942;—CL 1948, 211.40;—Am. 1949, Act 110, Eff. Sept. 23, 1949;—Am. 1958, Act 209, Eff. Sept. 13, 1958;—Am. 1994, Act 80, Imd. Eff. Apr. 11, 1994;—Am. 1994, Act 279, Imd. Eff. July 11, 1994;—Am. 1995, Act 143, Eff. Oct. 9, 1995.

Compiler's note: Section 2 of Act 279 of 1994 provides:

"This amendatory act is curative and intended to express the original intent of the legislature concerning the application of Act No. 80 of the Public Acts of 1994 to taxes levied before 1995."

Popular name: Act 206

211.40a Date on which taxes become lien; designation; affidavit.

Sec. 40a. (1) The treasurer of a county, township, city, or village may designate the tax day provided in section 2 as the date on which real or personal property taxes become a lien on the real or personal property assessed by filing an affidavit in the office of the register of deeds for the county in which the real or personal property is located attesting that 1 or more of the following events have occurred:

(a) The owner or person otherwise assessed has filed a bankruptcy petition under the federal bankruptcy code, title 11 of the United States Code, 11 U.S.C. 101 to 1330.

(b) A secured lender has brought an action to foreclose on or to enforce an interest secured by the real or personal property assessed.

(c) For personal property only, the owner, the person otherwise assessed, or other person has liquidated or is attempting to liquidate the personal property assessed.

(d) The real or personal property assessed is subject to receivership under state or federal law.

(e) The owner or person otherwise assessed has assigned the real or personal property assessed for the benefit of his or her creditors.

(f) The real or personal property assessed has been seized or purchased by federal, state, or local authorities.

(g) A judicial action has been commenced that may impair the ability of the taxing authority to collect any tax due in the absence of a lien on the real or personal property assessed.

(2) The affidavit provided for in subsection (1) shall include all of the following:

(a) The year for which the taxes due were levied.

(b) The date on which the taxes due were assessed.

(c) The name of the owner or person otherwise assessed who is identified in the tax roll.

(d) The tax identification number of the real or personal property assessed.

History: Add. 1995, Act 143, Eff. Oct. 9, 1995.

Popular name: Act 206

211.41 Assessor; local clerk; duties; county clerk; statement to state treasurer; contents.

Sec. 41. Before the supervisor or assessing officer delivers the roll to the township treasurer or city collector, he or she shall carefully foot the several columns of valuation and taxes, and make a detailed statement, which he or she shall give the clerk of his or her township or city, and the clerk shall immediately charge the amount of taxes to the township treasurer or city collector. The clerk of each city and incorporated village shall report to the clerk of their respective counties all taxes levied in their respective cities or villages, and not included in the general tax levy, on or before the first day of October in each year. The county clerk shall, within 30 days after the close of the annual session of the board of supervisors in October in each year, forward to the state treasurer, to be filed in his or her office, a statement showing the aggregate valuation of all property as assessed in each assessing precinct within the county during the current year. The state

treasurer shall include in the statement a detail of all taxes to be raised in the county for that year and the amount of taxes not included in the general tax levy, reported to him or her by the several city and village clerks as provided in this section.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3864;—Am. 1899, Act 262, Eff. Sept. 23, 1899;—CL 1915, 4036;—CL 1929, 3430;—CL 1948, 211.41;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

Popular name: Act 206

211.41a Statement of land conveyance furnished to township supervisors.

Sec. 41a. In such counties of this state in which the board of supervisors by a majority vote of the members shall vote in favor thereof, the register of deeds of any such county, within 30 days of the recording of any instrument conveying an interest in land, shall furnish the supervisor or supervisors of the township or townships in which the parcel or parcels of land are situated, a statement giving the names of the parties to the instrument recorded, a description of the parcel or parcels of land covered by the instrument recorded, and the interest in land conveyed.

History: Add. 1951, Act 86, Eff. Sept. 28, 1951.

Popular name: Act 206