



HOUSE BILL No. 5995

December 13 1994 Introduced by Rep Bullard and referred to the Committee on
Taxation

A bill to amend sections 7cc, 10f, 40, 42, 43, 44, 45, 46,
51, 53b, 55, 55a, 56, 57, 59, 61b, 87b, 89 89a 102, and 152a of
Act No 206 of the Public Acts of 1893, entitled as amended

'The general property tax act,"

section 7cc as added and section 53b as amended by Act No 237 of
the Public Acts of 1994, section 10f as added by Act No 223 of
the Public Acts of 1986 section 40 as amended by Act No 279 of
the Public Acts of 1994, section 43 as amended by Act No 253 of
the Public Acts of 1994 section 44 as amended by Act No 124 of
the Public Acts of 1989, sections 46 and 56 as amended by Act
No 539 of the Public Acts of 1982, section 51 as amended by Act
No 97 of the Public Acts of 1992, section 55a as added and sec-
tion 57 as amended by Act No 291 of the Public Acts of 1993,
section 59 as amended by Act No 254 of the Public Acts of 1983,
section 87b as amended and section 89a as added by Act No 189 of

the Public Acts of 1994 and section 89 as amended by Act No 503 of the Public Acts of 1982, being sections 211 7cc 211 10f, 211 40 211 42, 211 43, 211 44 211 45, 211 46, 211 51, 211 53b, 211 55, 211 55a, 211 56 211 57, 211 59, 211 61b 211 87b, 211 89 211 89a 211 102 and 211 152a of the Michigan Compiled Laws to add section 44d and to repeal certain parts of the act

THE PEOPLE OF THE STATE OF MICHIGAN ENACT

1 Section 1 Sections 7cc, 10f, 40 42, 43, 44, 45, 46, 51,
 2 53b, 55, 55a 56, 57, 59, 61b, 87b 89, 89a, 102, and 152a of Act
 3 No 206 of the Public Acts of 1893, section 7cc as added and sec-
 4 tion 53b as amended by Act No 237 of the Public Acts of 1994
 5 section 10f as added by Act No 223 of the Public Acts of 1986,
 6 section 40 as amended by Act No 279 of the Public Acts of 1994
 7 section 43 as amended by Act No 253 of the Public Acts of 1994
 8 section 44 as amended by Act No 124 of the Public Acts of 1989,
 9 sections 46 and 56 as amended by Act No 539 of the Public Acts
 10 of 1982, section 51 as amended by Act No 97 of the Public Acts
 11 of 1992 section 55a as added and section 57 as amended by Act
 12 No 291 of the Public Acts of 1993, section 59 as amended by Act
 13 No 254 of the Public Acts of 1983, section 87b as amended and
 14 section 89a as added by Act No 189 of the Public Acts of 1994,
 15 and section 89 as amended by Act No 503 of the Public Acts of
 16 1982, being sections 211 7cc, 211 10f 211 40 211 42 211 43,
 17 211 44, 211 45, 211 46, 211 51, 211 53b, 211 55 211 55a, 211 56,
 18 211 57, 211 59, 211 61b 211 87b 211 89 211 89a, 211 102, and

1 211 152a of the Michigan Compiled Laws are amended and section
2 44d is added to read as follows

3 Sec 7cc (1) A homestead is exempt from the tax levied by
4 a local school district for school operating purposes to the
5 extent provided under section 1211 of the school code of 1976
6 Act No 451 of the Public Acts of 1976 being section 380 1211 of
7 the Michigan Compiled Laws, if that owner claims an exemption as
8 provided in this ~~subsection~~ SECTION Notwithstanding the tax
9 day provided in section 2, the status of property as a homestead
10 ~~shall be~~ IS determined on the date an affidavit claiming an
11 exemption is filed under subsection (2)

12 (2) An owner of property may claim an exemption under this
13 section by filing an affidavit on or before May 1 with the local
14 tax collecting unit in which the property is located The affi-
15 davit shall state that the property is owned and occupied as a
16 homestead by that owner of the property on the date that the
17 affidavit is signed The affidavit shall be on a form prescribed
18 by the department of treasury Beginning in 1995 1 copy of the
19 affidavit shall be retained by the owner, 1 copy shall be
20 retained by the local tax collecting unit until any appeal or
21 audit period under this act has expired and 1 copy shall be for-
22 warded to the department of treasury pursuant to subsection (4)
23 Beginning in 1995, the affidavit shall require the owner claiming
24 the exemption to indicate if that owner has claimed another
25 exemption on property in this state that is not rescinded If
26 the affidavit requires an owner to include a social security
27 number, that owner s number is subject to the disclosure

1 restrictions in Act No 122 of the Public Acts of 1941 being
2 sections 205 1 to 205 31 of the Michigan Compiled Laws

3 (3) A husband and wife who are required to file or who do
4 file a joint Michigan income tax return are entitled to not more
5 than 1 homestead exemption

6 (4) Upon receipt of an affidavit filed under subsection (2)
7 and unless the claim is denied under subsection (6), the assessor
8 shall exempt the property from the collection of the tax levied
9 by a local school district for school operating purposes to the
10 extent provided under section 1211 of Act No 451 of the Public
11 Acts of 1976 as provided in subsection (1) through the 1998 tax
12 year or until December 31 of the year in which the property is
13 transferred or the owner rescinds the claim for exemption The
14 local tax collecting unit shall forward copies of affidavits to
15 the department of treasury according to a schedule prescribed by
16 the department of treasury An owner is required to file a new
17 claim for exemption on the same property in 1999 and every 4
18 years after 1999

19 (5) Not more than 90 days after exempted property is no
20 longer used as a homestead by the owner claiming an exemption
21 that owner shall rescind the claim of exemption by filing with
22 the local tax collecting unit a rescission form prescribed by the
23 department of treasury Beginning October 1 1994 an owner who
24 fails to file a rescission as required by this subsection is
25 subject to a penalty of \$5 00 per day for each separate failure
26 beginning after the 90 days have elapsed up to a maximum of
27 \$200 00 This penalty shall be collected under Act No 122 of

1 the Public Acts of 1941 and shall be deposited in the state
2 school aid fund established in section 11 of article IX of the
3 state constitution of 1963 This penalty may be waived by the
4 department of treasury

5 (6) If the assessor of the local tax collecting unit
6 believes that the property for which an exemption is claimed is
7 not the homestead of the owner claiming the exemption effective
8 for taxes levied after 1994 the assessor may deny a new or exist-
9 ing claim by notifying the owner and the department of treasury
10 in writing of the reason for the denial and advising the owner
11 that the denial may be appealed to the department of treasury
12 within 35 days after the date of the notice The denial shall be
13 made on a form prescribed by the department of treasury If the
14 assessor of the local tax collecting unit believes that the prop-
15 erty for which the exemption is claimed is not the homestead of
16 the owner claiming the exemption for taxes levied in 1994 the
17 assessor may send a recommendation for denial for any affidavit
18 that is forwarded to the department of treasury stating the rea-
19 sons for the recommendation If the assessor of the local tax
20 collecting unit believes that the property for which the exemp-
21 tion is claimed is not the homestead of the owner claiming the
22 exemption and has not denied the claim for taxes levied after
23 1994 the assessor shall include a recommendation for denial with
24 any affidavit that is forwarded to the department of treasury or,
25 for an existing claim, shall send a recommendation for denial to
26 the department of treasury stating the reasons for the
27 recommendation

1 (7) The department of treasury shall determine if the
2 property is the homestead of the owner claiming the exemption
3 The department of treasury may review the validity of exemptions
4 for the current calendar year and for the 3 immediately preceding
5 calendar years If the department of treasury determines that
6 the property is not the homestead of the owner claiming the
7 exemption the department shall send a notice of that determina-
8 tion to the local tax collecting unit and to the owner of the
9 property claiming the exemption indicating that the claim for
10 exemption is denied stating the reason for the denial, and
11 advising the owner claiming the exemption of the right to appeal
12 the determination to the department of treasury and what those
13 rights of appeal are The department of treasury may issue a
14 notice denying a claim if an owner fails to respond within 30
15 days of receipt of a request for information from that
16 department An appeal to the department of treasury shall be
17 conducted according to the provisions for an informal conference
18 in section 21 of Act No 122 of the Public Acts of 1941, being
19 section 205 21 of the Michigan Compiled Laws Upon receipt of a
20 notice that the department of treasury has denied a claim for
21 exemption the assessor shall remove the exemption of the prop-
22 erty and either correct the current tax roll to reflect, or place
23 on the next tax roll, previously unpaid taxes with interest and
24 penalties computed based on the interest and penalties that would
25 have accrued from the date the taxes were originally levied if
26 there had not been an exemption Interest and penalties shall
27 not be assessed for any period before February 14 1995

1 However if the property has been transferred to a bona fide
2 purchaser, the taxes interest, and penalties shall not be billed
3 on the next tax statement by the local tax collecting unit to the
4 bona fide purchaser and the local tax collecting unit shall
5 notify the department of treasury of the amount of tax due and
6 interest through the date of that notification The department
7 of treasury shall then assess the owner who claimed the homestead
8 property tax exemption for the tax and interest plus penalty, if
9 any, as for unpaid taxes provided under Act No 122 of the Public
10 Acts of 1941 and shall deposit any tax, interest, or penalty col-
11 lected into the state school aid fund

12 (8) An owner may appeal a final decision of the department
13 of treasury to the residential and small claims division of the
14 Michigan tax tribunal within 35 days of that decision An asses-
15 sor may appeal a final decision of the department of treasury to
16 the residential and small claims division of the Michigan tax
17 tribunal within 35 days of that decision if the assessor denied
18 the exemption under subsection (6), or for taxes levied in 1994
19 only the assessor forwarded a recommendation for denial to the
20 department of treasury under subsection (6) An owner is not
21 required to pay the amount of tax in dispute in order to appeal a
22 denial of a claim of exemption to the department of treasury or
23 to receive a final determination of the residential and small
24 claims division of the Michigan tax tribunal However interest
25 and penalties except as provided in subsection (7), if any, shall
26 accrue and be computed based on the interest and penalties that

1 would have accrued from the date the taxes were originally levied
2 as if there had not been an exemption

3 (9) An affidavit filed by an owner for a homestead ~~shall~~
4 ~~rescind~~ RESCINDS all previous exemptions filed by that owner for
5 any other homestead The department of treasury shall notify the
6 assessor of the local tax collecting unit in which the property
7 for which a previous exemption was claimed is located that the
8 previous exemption is rescinded by the subsequent affidavit
9 Upon receipt of notice that an exemption is rescinded the asses-
10 sor of the local tax collecting unit shall remove the exemption
11 effective December 31 of the year in which the affidavit or
12 rescission form is filed with the local tax collecting unit

13 (10) If the homestead is part of a unit in a multiple-unit
14 dwelling or a dwelling unit in a multiple-purpose structure, an
15 owner shall claim an exemption for only that portion of the total
16 state equalized valuation used as the homestead of that owner in
17 a manner prescribed by the department of treasury If a portion
18 of a parcel for which the owner claims an exemption is used for a
19 purpose other than as a homestead the owner shall claim an
20 exemption for only that portion of the total state equalized val-
21 uation used as the homestead of that owner in a manner prescribed
22 by the department of treasury

23 (11) When a county register of deeds records a transfer of
24 ownership of a property he or she shall notify the local tax
25 collecting unit in which the property is located of the
26 transfer

1 (12) The department of treasury shall make available the
 2 affidavit forms and the forms to rescind an exemption, which may
 3 be on the same form, to all city and township assessors, county
 4 equalization officers county registers of deeds and closing
 5 agents A person who prepares a closing statement for the sale
 6 of property shall provide affidavit and rescission forms to the
 7 buyer and seller at the closing and if requested by the buyer or
 8 seller after execution by the buyer or seller shall file the
 9 forms with the local tax collecting unit in which the property is
 10 located

11 (13) An owner who owned and occupied a homestead on May 1 in
 12 any year for which a homestead property tax exemption affidavit
 13 was ~~claimed~~ CLAIMED to have been filed and for which the exemp-
 14 tion was not on the tax roll may file an appeal with the July
 15 board of review ~~or, if there is not a summer levy of school~~
 16 ~~operating taxes, with the December board of review~~ In 1994 an
 17 owner of property that is a homestead on May 1 for which the
 18 local tax collecting unit has not received a claim of exemption
 19 may claim an exemption for 1994 in person or by mail at the July
 20 board of review ~~or the December board of review~~

21 (14) In 1994 only, an owner who acquires a homestead after
 22 April 30 for which an affidavit was not filed in 1994 may file
 23 an affidavit as provided in subsection (2) not later than October
 24 1, 1994 Upon receipt, the assessor shall exempt the property
 25 from 50% of the number of mills levied in 1994 under section 1211
 26 of Act No 451 of the Public Acts of 1976 from which homesteads
 27 are exempt, not to exceed 50% of the total number of mills from

1 which homesteads are exempt in 1994 on the December tax roll
2 ~~If there is not a December levy of the tax under section 1211 of~~
3 ~~Act No 451 of the Public Acts of 1976, the owner may appear in~~
4 ~~person or by mail before the December board of review and obtain~~
5 ~~a rebate as provided in section 53b of 50% of the number of mills~~
6 ~~levied in 1994 under section 1211 of Act No 451 of the Public~~
7 ~~Acts of 1976 from which homesteads are exempt not to exceed 50%~~
8 ~~of the total number of mills from which homesteads are exempt in~~
9 ~~1994~~ This subsection does not apply unless the 1994 assessment
10 of the property is based on the valuation of a homestead or a
11 portion of a structure that has become a homestead An affidavit
12 filed under this subsection is subject to all the provisions of
13 this section

14 Sec 10f (1) If a local assessing district does not have
15 an assessment roll ~~which~~ THAT has been certified by a qualified
16 certified assessing officer the state tax commission shall
17 assume jurisdiction over the assessment roll and provide for the
18 preparation of a certified roll The commission may order the
19 county tax or equalization department to prepare the roll may
20 provide for the use of state employees to prepare the roll or
21 may order the local assessing unit to contract with a commercial
22 appraisal firm to conduct an appraisal of the property in the
23 assessing unit under the supervision of the county tax or equali-
24 zation department and the commission The costs of an appraisal
25 and the preparation of the roll by the county tax or equalization
26 department or by the commission shall be paid by the local
27 assessing district as provided by section 10d The commission

1 shall consider the quality of the tax maps and appraisal records
2 required by section 10e as part of its investigation of the facts
3 before ordering the local assessing unit to contract for an
4 appraisal

5 (2) If a certified assessment roll cannot be provided in
6 sufficient time ~~for a summer tax levy, or~~ for the annual levy
7 on ~~December~~ JULY 1 the commission shall order the levy of
8 interim taxes based on the state equalized valuations of individ-
9 ual properties as determined by the commission sitting as the
10 state board of equalization, apportioned to the local assessing
11 unit by the county board of commissioners, and apportioned to
12 each property in proportion to the assessed valuations entered in
13 the current uncertified assessment roll If there is no current
14 assessment roll the commission shall substitute the latest com-
15 plete assessment roll for the current roll for the interim tax
16 levy The payment of a tax levied as an interim tax levy ~~shall~~
17 DOES not constitute a final and ultimate discharge of the
18 taxpayer s liability for the tax levied against that property
19 An interim tax levy made pursuant to this subsection shall be
20 clearly labeled as an interim tax levy subject to adjustment
21 after an assessment roll is certified

22 (3) Within 30 days after the final determination by the com-
23 mission of the assessed valuations for each individual property
24 listed on the assessment roll the commission shall cause to be
25 mailed a notice of the new assessment to each owner An owner
26 has the right to petition the tax tribunal directly for a hearing
27 on the assessed valuation within 30 days after the date of the

1 notice in the same manner as provided under section 35 of THE TAX
2 TRIBUNAL ACT, Act No 186 of the Public Acts of 1973, being sec-
3 tion 205 735 of the Michigan Compiled Laws The notice shall
4 specify each parcel of property, the assessed valuation for the
5 year, the assessed valuation for the ~~previous~~ IMMEDIATELY
6 PRECEDING year, the state equalized valuation for the ~~previous~~
7 IMMEDIATELY PRECEDING year the tentative equalized valuation for
8 the year the net change in the assessed valuation and the net
9 change between the tentative equalized valuation for the year and
10 the state equalized valuation for the ~~previous~~ IMMEDIATELY
11 PRECEDING year The notice shall also include a statement
12 informing the owner that an appeal of the assessment must be made
13 within 30 days of the date of the assessment notice directly to
14 the Michigan tax tribunal and shall include information on how
15 and where an appeal can be made

16 (4) After the final determination of the equalized assessed
17 valuations by the commission the assessing officer or if there
18 is no assessing officer ~~by~~ an agent designated by the commis-
19 sion shall determine the difference in tax if any between the
20 interim levy and a levy made on the equalized assessed valuations
21 as finally determined by the commission which may be referred to
22 as the 'final levy' The final levy shall be at the rates
23 ~~which~~ THAT were approved and ordered spread for the year in
24 which there was not a certified assessment roll

25 (5) A difference in the tax determined in subsection (4)
26 shall be reported to the county board of commissioners, which
27 shall order that additional taxes or credits against individual

1 properties shall be added to or subtracted from the next
 2 succeeding annual tax roll, together with a proportionate share
 3 of ~~a~~ THE property tax administration fee, if a fee is charged,
 4 applicable to the difference

5 (6) Additional taxes collected or credits against THE tax
 6 liability made under this section shall be shared by taxing units
 7 in the respective proportions THAT they share the revenue
 8 received from the final levy

9 (7) The commission shall render technical assistance ~~when~~
 10 IF necessary to implement the provisions of this section

11 (8) The commission shall provide the tax tribunal with a
 12 certified copy of its orders and a copy of each final determina-
 13 tion made under this section

14 Sec 40 Notwithstanding any provisions in the charter of
 15 any city or village to the contrary, all taxes become a debt AND
 16 ARE due AND PAYABLE to the township, city, village, or county
 17 from the owner or person otherwise to be assessed on ~~the tax day~~
 18 ~~provided for in sections 2 and 13,~~ JULY 1 and the amounts
 19 assessed on any interest in real property shall become a lien on
 20 the real property on ~~December 1 for taxes levied before 1995 or~~
 21 ~~on the tax day provided for in section 2~~ JULY 1 for state,
 22 county, village or township taxes levied after 1994 or upon a
 23 day provided for by the charter of a city or village The lien
 24 for those amounts, and for all interest and charges on those
 25 amounts, shall continue until paid Each tax statement and
 26 receipt for taxes on real estate sent or given by any county,
 27 township city or village treasurer shall contain a printed

1 stamped or written statement setting forth the date of the
 2 commencement and ending of the fiscal year of each taxing unit of
 3 government during which general taxes included on the tax state-
 4 ment or receipt will defray the costs of governmental services
 5 rendered by that local governmental unit All personal taxes
 6 levied or assessed ~~shall~~ ARE also ~~be~~ a first lien, prior,
 7 superior, and paramount, on all personal property of the persons
 8 ~~so~~ assessed from ~~and after December 1 for taxes levied before~~
 9 ~~1995 or the tax day provided for in section 2~~ JULY 1 in each
 10 year for state county village, or township taxes levied after
 11 1994, or upon a day provided for by the charter of a city or vil-
 12 lage and shall remain until paid The tax liens shall take pre-
 13 cedence over all other claims encumbrances and liens upon that
 14 personal property whether created by chattel mortgage title
 15 retainin contract execution upon any final process of a court
 16 attachment replevin judgment or otherwise A transfer of per-
 17 sonal property assessed for taxes shall not operate to divest or
 18 destroy the lien except where the personal property is actually
 19 sold in the regular course of retail trade The personal prop-
 20 erty taxes ~~hereafter~~ levied or assessed by any city or village
 21 shall be a first lien, prior, superior, and paramount to any
 22 other claims, liens, or encumbrances of any kind upon the per-
 23 sonal property assessed as provided in this act, any provisions
 24 in the charter of cities or villages to the contrary
 25 notwithstanding

26 Sec 42 (1) The supervisor shall prepare a tax roll, with
 27 the taxes levied as provided in this act ~~and~~ THE SUPERVISOR

1 SHALL annex to the TAX roll a warrant signed by him or her
 2 commanding the township TREASURER or city treasurer to ~~collect~~
 3 DO THE FOLLOWING

4 (A) COLLECT the ~~several~~ sums mentioned in the last column
 5 of the TAX roll ~~but the warrant shall not refer to the total or~~
 6 ~~aggregate of the several sums mentioned in the last column, and~~
 7 ~~to retain~~

8 (B) RETAIN the amount receivable by law into the township
 9 treasury for the ~~purpose therein~~ PURPOSES specified ~~, and to~~
 10 ~~pay over as provided in section 43~~ IN THE TAX ROLL

11 (C) PAY to the county treasurer the amounts ~~which are~~ col-
 12 lected for state and county purposes ~~, and to the treasurer of~~
 13 each school district the amounts ~~which are~~ collected for that
 14 school district as provided in section 43 ~~, and notify~~

15 (D) NOTIFY the secretary or director of each school district
 16 of the amount paid to the school district treasurer ~~, and the~~
 17 remainder of the amounts specified in the TAX roll for the pur-
 18 poses specified in the TAX roll ~~and account~~

19 (E) ACCOUNT in full for all money received on or before
 20 ~~March 1 next following~~ The NOVEMBER 30

21 (2) THE WARRANT SHALL NOT REFER TO THE TOTAL OR AGGREGATE OF
 22 THE SEVERAL SUMS MENTIONED IN THE LAST COLUMN OF THE TAX ROLL

23 (3) IF ANY PERSON NAMED IN THE TAX ROLL NEGLECTS OR REFUSES
 24 TO PAY THE TAX STATED IN THE TAX ROLL, THE warrant shall autho-
 25 rize and command the TOWNSHIP TREASURER OR CITY treasurer ~~, in~~
 26 ~~case any person named in the tax roll neglects or refuses to pay~~

1 ~~the tax,~~ to levy the tax by distress and sale of ~~the~~ THAT
 2 PERSON S goods and chattels ~~of the person~~

3 (4) The supervisor may make a new roll and warrant ~~in case~~
 4 ~~of the loss of~~ IF the roll originally given to the township
 5 treasurer IS LOST

6 (5) The copy of the roll with the warrant annexed shall be
 7 known as the tax roll ~~—u~~

8 Sec 43 (1) The supervisor of each township, immediately
 9 upon authorization to raise money by taxation pursuant to an
 10 election held under section 36 or on or before the November 5 in
 11 each year, shall notify the township treasurer of the amount of
 12 the state county, school, and public transportation authority
 13 taxes as apportioned to his or her township

14 (2) The treasurer OF EACH TOWNSHIP immediately upon autho-
 15 rization to raise money by taxation pursuant to an election held
 16 under section 36 or on or before the third day immediately pre-
 17 ceding the day the taxes to be collected become a lien, shall
 18 give to the county treasurer a bond running to the county in the
 19 actual amount of state, county, and school taxes except school
 20 taxes collected through a city treasurer, with sufficient sure-
 21 ties to be approved by the supervisor of the township and the
 22 county treasurer conditioned that he or she will pay over to the
 23 county treasurer as required by law all state and county taxes,
 24 pay over to the respective school treasurers all school taxes
 25 that he or she collects during each year of his or her term of
 26 office and duly and faithfully perform all the other duties of
 27 the office of treasurer If a corporate surety bond is provided,

1 the bond shall be approved only by the county treasurer If the
2 bond is furnished by a surety company authorized to transact
3 business under the laws of this state ~~it is sufficient that~~
4 ~~the~~ A bond ~~is~~ equal to 40% of the amount of state county and
5 school taxes IS SUFFICIENT If the bond is furnished by a surety
6 company, the premium and cost of the bond given to the county
7 shall be paid by the county treasurer from the general fund of
8 the county against which the premium and cost is made a charge
9 However, the county treasurer ~~having~~ WHO HAS paid the premium
10 may bill each district school board afforded protection by the
11 bond that portion of the premium charge ~~as is~~ allocated to the
12 school taxes and the school district treasurers shall pay ~~that~~
13 THE allocated premium charge ~~as~~ determined by the county trea-
14 surer for the protection of school taxes from available school
15 district funds If the county treasurer and township supervisor
16 determine that the bond of the township treasurer recorded with
17 the township clerk and on file with the township supervisor is
18 adequate and sufficient to safeguard the proper accounting of
19 state county and school taxes as required by law the township
20 treasurer ~~shall~~ IS not ~~be~~ required to file with the county
21 treasurer the bond provided for in this section The county
22 treasurer shall deliver to the supervisor on or before the day
23 the taxes to be collected become a lien a signed statement of
24 approval of the bond Upon the receipt of the signed statement
25 and on or before the day the taxes to be collected become a lien,
26 the supervisor shall deliver to the township treasurer the tax
27 roll of this township The county treasurer shall file and

1 safely keep the bond in his or her office and shall give to the
2 township treasurer a receipt stating that the required bond was
3 received, which receipt the township treasurer shall deliver to
4 the supervisor on or before the day the taxes to be collected
5 become a lien After the delivery of the receipt and on or
6 before the day the taxes to be collected become a lien, the
7 supervisor shall deliver to the township treasurer the tax roll
8 of the township

9 (3) Except as provided in subsections (4) and (5), tax col-
10 lections shall be delivered pursuant to the following schedule

11 (a) Within 10 business days after the first and fifteenth
12 day of each month the township or city treasurer shall account
13 for and deliver to the county treasurer the total amount of state
14 and county tax collections on hand on the first and fifteenth day
15 of each month to the school district treasurers the total amount
16 of school tax collections on hand on the first and fifteenth day
17 of each month and to the public transportation authorities the
18 total amount of public transportation authority tax collections
19 on hand the first and fifteenth day of each month If the inter-
20 mediate school district and community college district provide
21 for direct payment pursuant to subsection (9) the township or
22 city treasurer shall also account for and deliver to the interme-
23 diate school district and the community college district the
24 total respective amounts of school tax collections on hand the
25 first and fifteenth day of each month This subdivision ~~shall~~
26 DOES not apply to the month of ~~March~~ DECEMBER

1 (b) Within 10 business days after the last day of ~~February~~
2 OCTOBER, the township or city treasurer shall account for and
3 deliver to the county treasurer at least 90% of the total amount
4 of state and county tax collections on hand on the last day of
5 ~~February~~ OCTOBER to the school district treasurers at least
6 90% of the total amount of school tax collections on hand on the
7 last day of ~~February~~ OCTOBER and to the public transportation
8 authorities at least 90% of the total amount of public transpor-
9 tation authority tax collections on hand on the last day of
10 ~~February~~ OCTOBER If the intermediate school district and com-
11 munity college district provide for direct payment pursuant to
12 subsection (9) the township or city treasurer shall also
13 account for and deliver to the intermediate school district and
14 community college district at least 90% of the total respective
15 amounts of school tax collections on hand on the last day of
16 ~~February~~ OCTOBER

17 (c) A final adjustment and delivery of the total amount of
18 tax collections on hand for the county, community college dis-
19 tricts intermediate school districts school districts and
20 public transportation authorities shall be made not later than
21 ~~April~~ 10 BUSINESS DAYS AFTER DECEMBER 1 of each year

22 (4) Instead of following the schedule prescribed in subsec-
23 tion (3), the township or city serving as the tax collecting unit
24 and the local governmental unit for which the tax collections are
25 made may enter into an agreement to establish an alternative
26 schedule for delivering tax collections

1 (5) A township that has a state equalized valuation of
2 \$15,000,000 00 or less shall account for and deliver to the
3 county treasurer the school district treasurers, and the public
4 transportation authorities and if the intermediate school dis-
5 trict and community college district provide for direct payment
6 pursuant to subsection (9), the intermediate school district
7 treasurers and community college treasurers the taxes collected
8 up to and including ~~January 10~~ NOVEMBER 30 within 10 business
9 days after ~~January 10~~ NOVEMBER 30 However a township trea-
10 surer subject to this subsection shall at no time have on hand
11 collections of state, county, community college intermediate
12 school district if applicable pursuant to subsection (9) school
13 district, and public transportation authority taxes in excess of
14 25% of the amount of the taxes apportioned to the township and,
15 when collections on hand reach ~~this percentage~~ 25%, the town-
16 ship treasurer shall immediately account for and turn over the
17 total amount of state and county tax collections on hand to the
18 county treasurer the total respective amounts of school tax col-
19 lections on hand to the respective treasurers, and the total
20 respective amounts of public transportation authority tax collec-
21 tions on hand to the respective public transportation
22 authorities The township treasurer shall notify the secretary
23 or superintendent of each community college district, intermedi-
24 ate school district and school district applicable and each of
25 the applicable public transportation authorities of the total
26 amount of taxes paid to the respective treasurer or authority

1 which notification shall show the different funds for which the
2 taxes were collected

3 (6) Except as may be provided under section 1613 of THE
4 SCHOOL CODE OF 1976, Act No 451 of the Public Acts of 1976,
5 being section 380 1613 of the Michigan Compiled Laws, when a
6 county treasurer is collecting the school district or intermedi-
7 ate school district levy the county treasurer shall account for
8 and deliver to the appropriate local governmental unit treasurer
9 the tax collections received by the county treasurer within 10
10 business days after the county treasurer receives the funds

11 (7) The county treasurer shall account for and deposit in
12 the county library fund for the use of the county library board,
13 county tax collections received pursuant to a tax levied under
14 section 1 of Act No 138 of the Public Acts of 1917 being sec-
15 tion 397 301 of the Michigan Compiled Laws within 10 business
16 days after the county treasurer receives the funds

17 (8) The county treasurer shall account for and deliver to
18 the boards of each metropolitan transportation authority the
19 county tax collections for transportation authority purposes
20 received by the county treasurer within 10 business days after
21 the county treasurer receives the funds

22 (9) For taxes that become a lien in December 1984 or after
23 1984, an intermediate school district board or the board of
24 trustees of a community college may provide that a local tax col-
25 lecting treasurer shall account for and deliver tax collections
26 directly to the respective intermediate school district or
27 community college treasurer pursuant to the schedule contained in

1 subsections (3), (4), and (5) for delivery of the respective
2 taxes to the county treasurer A resolution shall be adopted at
3 least 60 days before the day taxes to be collected become a lien
4 and shall specify the period for which the resolution is
5 effective Copies of the resolution shall be transmitted to each
6 local tax collecting treasurer and county treasurer within the
7 intermediate school district or community college district

8 (10) By the fifteenth day of each month, the county trea-
9 surer shall account for and deliver to the state the collections
10 under the state education tax act, Act No 331 of the Public Acts
11 of 1993 being sections 211 901 to 211 906 of the Michigan
12 Compiled Laws, on hand on the last day of the preceding month
13 By the first day of each month the county treasurer shall
14 account for and deliver to the state the collections under ~~the~~
15 ~~state education tax act,~~ Act No 331 of the Public Acts of 1993
16 ~~—~~ on hand on or before the fifteenth day of the immediately
17 preceding month The county treasurer may retain the interest
18 earned on the money collected under Act No 331 of the Public
19 Acts of 1993 while held by the county treasurer ~~—~~ as reimburse-
20 ment for the cost incurred by the county in collecting and trans-
21 mitting the tax imposed by that act The money retained by the
22 county treasurer under this section shall be deposited in the
23 treasury of the county in which the tax is collected to the
24 credit of the general fund

25 (11) A treasurer who willfully neglects or refuses to per-
26 form a duty required by subsections (3) to (8) is subject to the
27 penalty prescribed in section 119(1)

1 (12) Except as otherwise provided by subsection (10),
2 interest earned by a city, township, or county on collections of
3 taxes levied on or after November 5, 1985 before the tax collec-
4 tions are accounted for and delivered to the respective taxing
5 units pursuant to this section shall also be accounted for and
6 delivered to the respective taxing units on a pro rata basis
7 Interest earned by a city, township, or county on collections of
8 taxes levied before November 5, 1985 before those collections
9 were accounted for and delivered to the respective taxing units
10 in compliance with the requirements of this section is not
11 subject to claim and retroactive collection by those taxing
12 units However, interest earned on collections of taxes levied
13 on or after November 5, 1985 and before December 1, 1987 are not
14 subject to claim and retroactive collection unless a claim has
15 been filed in a court of competent jurisdiction before March 1,
16 1988 This subsection does not apply to interest or penalties
17 imposed by law or charter and does not nullify or prohibit any
18 agreements made between a collecting unit and a taxing unit
19 regarding the earned interest

20 (13) If there is an agreement for an alternative schedule
21 for delivering tax collections or for interest earned under sub-
22 sections (4) and (12), the collection of the state education tax
23 is subject to those provisions of that agreement

24 (14) As used in this section

25 (a) Metropolitan transportation authority" means an author-
26 ity created under the metropolitan transportation authorities act

1 of 1967, Act No 204 of the Public Acts of 1967, being sections
2 124 401 to ~~124 425~~ 124 426 of the Michigan Compiled Laws

3 (b) "Public transportation authority" means an authority
4 created under Act No 55 of the Public Acts of 1963, being sec-
5 tions 124 351 to 124 359 of the Michigan Compiled Laws

6 Sec 44 (1) Upon receipt of the tax roll, the township
7 treasurer or other collector shall proceed to collect the taxes
8 The township treasurer or other collector ON JULY 1 shall mail to
9 each taxpayer at the taxpayer's last known address on the tax
10 roll or to the taxpayer s designated agent a statement showing
11 the description of the property against which the tax is levied,
12 the assessed valuation of the property, ~~and~~ the amount of the
13 tax on the property, ~~— The tax statement shall set forth —~~ AND
14 the state equalized valuation OF THE PROPERTY If a tax state-
15 ment is mailed to the taxpayer, a tax statement sent to a
16 taxpayer s designated agent may be in a summary form or may be in
17 an electronic data processing format If the tax statement
18 information is provided to both a taxpayer and the taxpayer s
19 designated agent the tax statement mailed to the taxpayer may be
20 identified as an informational copy A township treasurer or
21 other collector electing to send a tax statement to a taxpayer's
22 designated agent or electing not to include an itemization in the
23 manner described in subsection (9)(c) in a tax statement mailed
24 to the taxpayer shall upon request, mail a detailed copy of the
25 tax statement, including an itemization of the amount of tax in
26 the manner described ~~by~~ IN subsection (9)(c), to the taxpayer
27 without charge ~~—, as previously required by this section—~~

1 (2) The expense of preparing and mailing the statement shall
 2 be paid from the county township, city, or village funds
 3 Failure to send or receive the notice ~~shall~~ DOES not prejudice
 4 the right to collect or enforce the payment of the tax The
 5 township treasurer shall remain in the office of the township
 6 treasurer at some convenient place in the township on each Friday
 7 in the month of ~~December~~ JULY from 9 a m to 5 p m to receive
 8 taxes but shall receive taxes upon a weekday when they are
 9 offered However, if a Friday in the month of ~~December is~~
 10 ~~Christmas eve, Christmas day, New Year's eve,~~ JULY IS JULY 4 or
 11 a day designated by the township as a holiday for township
 12 employees the township treasurer shall not be required to remain
 13 in the office of the township treasurer on that Friday, but shall
 14 remain in the office of the township treasurer at some convenient
 15 place in the township from 9 a m to 5 p m on the day most imme-
 16 diately preceding that Friday, ~~which day~~ THAT is not ~~Christmas~~
 17 ~~eve, Christmas day New Year's eve,~~ JULY 4 or a day designated
 18 by the township as a holiday for township employees, to receive
 19 taxes

20 (3) Except as provided by subsection (7) on a sum volun-
 21 tarily paid ON OR before ~~February 15 of the succeeding year~~
 22 OCTOBER 31 the local property tax collecting unit shall add 1%
 23 for a property tax administration fee However, unless otherwise
 24 provided for by an agreement between the assessing unit and the
 25 collecting unit, if a local property tax collecting unit other
 26 than a village does not also serve as the local assessing unit,
 27 the excess of the amount of property tax administration fees over

1 the expense to the local property tax collecting unit in
2 collecting the taxes, but not less than 80% of the fee imposed,
3 shall be returned to the local assessing unit. A property tax
4 administration fee is defined as a fee to offset costs incurred
5 by a collecting unit in assessing property values, collecting the
6 property tax levies and in the review and appeal processes. The
7 costs of any appeals, in excess of funds available from the prop-
8 erty tax administration fee, may be shared by any taxing unit
9 only if approved by the governing body of the taxing unit.

10 Except as provided by subsection (7), on all taxes paid after
11 ~~February 14~~ OCTOBER 31 and before ~~March~~ DECEMBER 1 the gov-
12 erning body of a city or township may authorize the treasurer to
13 add to the tax a property tax administration fee to the extent
14 imposed on taxes paid ON OR before ~~February 15~~ OCTOBER 31 and a
15 late penalty charge equal to 3% of the tax. ~~Interest from~~
16 ~~February 15 to the last day of February on a summer property tax~~
17 ~~that has been deferred pursuant to section 51 or any~~ ANY late
18 penalty charge may be waived by the governing body of a city or
19 township for the homestead property of a senior citizen, paraple-
20 gic, quadriplegic, eligible serviceperson, eligible veteran, eli-
21 gible widow or widower, totally and permanently disabled person,
22 or blind person, as those persons are defined in chapter 9 of the
23 income tax act of 1967, Act No. 281 of the Public Acts of 1967
24 ~~as amended,~~ being sections 206 501 to 206 532 of the Michigan
25 Compiled Laws, if the person makes a claim before ~~February 15~~
26 OCTOBER 31 for a credit for that property provided by chapter 9
27 of Act No. 281 of the Public Acts of 1967, ~~as amended,~~ if the

1 person presents a copy of the form filed for that credit to the
 2 local treasurer and if the person has not received the credit
 3 before ~~February 15~~ OCTOBER 31 ~~Interest from February 15 to~~
 4 ~~the last day of February on a summer property tax that has been~~
 5 ~~deferred under section 51 or any~~ ANY late penalty charge may be
 6 waived by the governing body of a city or township for ~~the~~ A
 7 PERSON S property ~~of a person, which property~~ THAT is subject
 8 to a farmland development rights agreement recorded with the reg-
 9 ister of deeds of the county in which the property is situated as
 10 provided in section 5 of the farmland and open space preservation
 11 act, Act No 116 of the Public Acts of 1974, being section
 12 554 705 of the Michigan Compiled Laws if the person presents a
 13 copy of the development rights agreement or verification that the
 14 property is subject to a development rights agreement before
 15 ~~February 15~~ OCTOBER 31 A 4% county property tax administra-
 16 tion fee, a property tax administration fee to the extent imposed
 17 on and if authorized ~~pursuant to~~ UNDER subsection (7) for taxes
 18 paid before ~~March~~ DECEMBER 1, and interest on the tax at the
 19 rate of 1% per month shall be added to taxes collected by the
 20 township or city treasurer after the last day of ~~February~~
 21 NOVEMBER and before settlement with the county treasurer ~~which~~
 22 AND THE payment shall be treated as though collected by the
 23 county treasurer If the statements required to be mailed by
 24 this section are not mailed before ~~December~~ JULY 31 the trea-
 25 surer shall not impose a late penalty charge ~~with respect to~~
 26 FOR taxes collected after ~~February 14~~ OCTOBER 31

1 (4) The governing body of a local property tax collecting
2 unit may waive all or part of the property tax administration fee
3 or the late penalty charge or both. A property tax administra-
4 tion fee collected by the township treasurer shall be used only
5 for the purposes for which it may be collected as specified by
6 subsection (3) and this subsection ~~when~~ IF the bond of the
7 treasurer as provided in section 43 is furnished by a surety
8 company, the cost of the bond may be paid by the township from
9 the property tax administration fee

10 (5) If apprehensive of the loss of personal tax assessed
11 upon the roll, the township treasurer may enforce collection of
12 the tax at any time, and if compelled to seize property or bring
13 an action in ~~December~~ JULY may add, if authorized pursuant to
14 subsection (7), 1% for a property tax administration fee and 3%
15 for a late penalty charge

16 (6) Along with taxes returned delinquent to a county trea-
17 surer pursuant to section 55, the amount of the 1% property tax
18 administration fee prescribed by subsection (3) that is imposed
19 and not paid shall be included in the return of delinquent taxes
20 and, when delinquent taxes are distributed by the county trea-
21 surer pursuant to this act, the delinquent 1% property tax admin-
22 istration fee shall be distributed to the treasurer of the local
23 unit who transmitted the statement of taxes returned as
24 delinquent. Interest imposed upon delinquent property taxes pur-
25 suant to this act shall also be imposed upon the 1% property tax
26 administration fee and, for purposes of this act other than to
27 which local unit the county treasurer shall distribute a

1 delinquent 1/2 property tax administration fee any reference to
 2 delinquent taxes shall be considered to include the 1/2 property
 3 tax administration fee returned as delinquent for the same
 4 property ~~This subsection shall apply to property tax adminis-~~
 5 ~~tration fees imposed upon property taxes that become a lien in~~
 6 ~~1983 or any year thereafter~~

7 (7) ~~For levies that become a lien in 1983 or any year~~
 8 ~~thereafter the~~ THE local property tax collecting treasurer
 9 shall not impose a property tax administration fee, collection
 10 fee or any type of late penalty charge authorized by law or
 11 charter unless the governing body of the local property tax col-
 12 lecting unit approves, by resolution or ordinance adopted after
 13 December 31 1982 an authorization for the imposition of a prop-
 14 erty tax administration fee, collection fee, or any type of late
 15 penalty charge provided for by this section or by charter which
 16 authorization shall be valid for all levies that become a lien
 17 after the resolution or ordinance is adopted However unless
 18 otherwise provided for by an agreement between the assessing unit
 19 and the collecting unit a local property tax collecting unit
 20 that does not also serve as the assessing unit shall impose a
 21 property tax administration fee on each parcel at a rate equal to
 22 the rate of the fee imposed for city or township taxes on that
 23 parcel

24 (8) The annual statement required by Act No 125 of the
 25 Public Acts of 1966 being sections 565 161 to ~~565 163~~ 565 164
 26 of the Michigan Compiled Laws, or a monthly billing form or
 27 mortgagor passbook provided ~~in lieu~~ INSTEAD of that annual

1 statement shall include a statement to the effect that a taxpayer
2 who has not been mailed the tax statement or a copy of the tax
3 statement by the township treasurer or other collector shall
4 receive, upon request and without charge a copy of the tax
5 statement from the township treasurer or other collector or if
6 the tax statement has been mailed to the taxpayer s designated
7 agent, from either the taxpayer s designated agent or the town-
8 ship treasurer or other collector A designated agent who is
9 subject to Act No 125 of the Public Acts of 1966 and who has
10 been mailed the tax statement for taxes that became a lien in the
11 calendar year immediately preceding the year in which the annual
12 statement may be required to be furnished shall mail, upon the
13 request of and without charge to a taxpayer who has not been
14 mailed that tax statement or a copy of that tax statement a copy
15 of that tax statement to that taxpayer

16 (9) As used in this section

17 (a) Designated agent means an individual, partnership,
18 association corporation receiver estate trust or other legal
19 entity that has entered into an escrow account agreement or other
20 agreement with the taxpayer ~~which agreement~~ THAT obligates that
21 individual or legal entity to pay the property taxes for the tax-
22 payer or, if an agreement has not been entered into, that has
23 been designated by the taxpayer on a form made available to the
24 taxpayer by the township treasurer and filed with that
25 treasurer The designation by the taxpayer shall remain in
26 effect until revoked by the taxpayer in a writing filed with the
27 township treasurer The form made available by the township

1 treasurer shall include a statement that submission of the form
 2 allows the treasurer to mail the tax statement to the designated
 3 agent instead of to the taxpayer and a statement notifying the
 4 taxpayer of his or her right to revoke the designation by a writ-
 5 ing filed with the township treasurer

6 (b) Taxpayer means the owner of the property upon which
 7 the tax is imposed

8 (c) When describing in subsection (1) that the amount of tax
 9 on the property must be shown in the tax statement amount of
 10 tax" means an itemization by dollar amount of each of the several
 11 ad valorem property taxes and special assessments that a person
 12 may pay pursuant to section 53 and an itemization by millage
 13 rate on either the tax statement or a separate form accompanying
 14 the tax statement of each of the several ad valorem property
 15 taxes that a person may pay pursuant to section 53 The township
 16 treasurer or other collector may replace the itemization
 17 described in this subdivision with a statement informing the tax-
 18 payer that the itemization of the dollar amount and millage rate
 19 of the taxes is available without charge from the local property
 20 tax collecting unit ~~This subdivision shall not apply for tax~~
 21 ~~statements for taxes that become a lien in 1983~~

22 SEC 44D A TAX SHALL NOT BE COLLECTED IN THE WINTER UNDER
 23 THIS ACT AFTER 1994

24 Sec 45 ~~All taxes shall be collected by the several~~ THE
 25 township and city treasurers or collectors ~~—~~ SHALL COLLECT ALL
 26 TAXES before the first day of ~~March,~~ DECEMBER in each year

1 Sec 46 (1) ~~For the purpose of collecting~~ TO COLLECT
 2 personal property taxes ~~remaining~~ THAT REMAIN unpaid ~~on~~
 3 ~~February 15~~ AFTER OCTOBER 31 the treasurer shall, ~~thereafter~~
 4 during ~~that~~ THE month OF NOVEMBER make demand for ~~the~~ pay-
 5 ment of THE UNPAID taxes either personally or by mail ~~In cases~~
 6 ~~of companies or corporations demand~~ DEMAND FOR PAYMENT OF UNPAID
 7 TAXES OF A COMPANY OR CORPORATION may be made at the COMPANY S OR
 8 CORPORATION'S principal OFFICE or other office ~~of the company or~~
 9 ~~corporation,~~ or by mail directed to the ~~corporation or~~ company
 10 — OR CORPORATION or ~~its~~ THE COMPANY'S OR CORPORATION S prin-
 11 cipal officer at ~~its~~ THE COMPANY S OR CORPORATION S usual place
 12 of business In cities where ~~some~~ THERE IS A special provision
 13 ~~is made~~ for demand or collection of taxes the collector or
 14 treasurer shall comply with ~~the~~ THAT special provision or oth-
 15 erwise be bound by this act

16 (2) If demand is sent by mail, the amount of the UNPAID tax
 17 shall be stated along with the place and time ~~where and when~~
 18 THAT the taxes may be paid The treasurer shall give a receipt
 19 for every tax paid ~~and shall cause to be entered~~ ENTER in
 20 an indelible manner the fact of payment ~~and~~ and the date of pay-
 21 ment upon his or her tax roll

22 Sec 51 ~~(1)~~ If the township treasurer neglects or
 23 refuses to file his or her bond with the county treasurer — in
 24 the manner and within the time prescribed by law ~~and~~ and the
 25 township board fails to appoint a treasurer ~~who shall~~ TO give
 26 the bond and deliver a receipt for the bond to the supervisor by
 27 ~~December~~ JULY 10, the supervisor shall deliver the tax roll

1 with the necessary warrant ~~directed~~ to the treasurer of the
 2 county — who shall make the collection and return of taxes
 3 The county treasurer, pursuant to the adoption of a resolution by
 4 the county board of commissioners has the same powers and duties
 5 to add a property tax administration fee, a late penalty charge,
 6 and interest to all taxes collected as conferred upon a township
 7 treasurer under section 44 The excess of the amount of property
 8 tax administration fees over the expense to the county in col-
 9 lecting the taxes shall be returned to the township ~~—~~ and the
 10 remainder of the property tax administration fees and any late
 11 penalty charges imposed shall be credited to the county general
 12 fund ~~For the purpose of collecting~~ TO COLLECT the taxes, the
 13 county treasurer is vested with all the powers conferred upon the
 14 township treasurer — and an action may be brought on the county
 15 treasurer s bond under the same circumstances as on ~~those of~~ a
 16 township ~~treasurer~~ TREASURER'S BOND

17 ~~(2) A local unit of government that collects a summer prop-~~
 18 ~~erty tax shall defer the collection of summer property taxes~~
 19 ~~against the following property for which a deferment is claimed~~
 20 ~~until the following February 15-~~

21 ~~(a) Homestead property of a taxpayer who is a totally and~~
 22 ~~permanently disabled person, blind person, paraplegic, quadriple-~~
 23 ~~gic, eligible serviceperson, eligible veteran, or eligible widow~~
 24 ~~or widower, as these persons are defined in chapter 9 of the~~
 25 ~~income tax act of 1967, Act No 281 of the Public Acts of 1967,~~
 26 ~~being sections 206 501 to 206 532 of the Michigan Compiled Laws-~~
 27 ~~or who is 62 years of age or older, including the unremarried~~

~~1 surviving spouse of a person who was 62 years of age or older at
2 the time of death, and who for the prior taxable year had a total
3 household income of \$25 000 00 or less~~

~~4 (b) Property classified or used as agricultural real prop-
5 erty if the gross receipts of the agricultural or horticultural
6 operations in the previous year or the average gross receipts of
7 the operations in the previous 3 years are not less than the
8 household income of the owner in the previous year~~

~~9 (3) A taxpayer may claim a deferment provided by
10 subsection (2) by filing with the treasurer of the property tax
11 collecting unit an intent to defer the summer property taxes that
12 are due and payable in that year without penalty or interest
13 Taxes deferred under subsection (2) that are not paid by the fol-
14 lowing February 15 are not subject to penalties or interest for
15 the period of deferment~~

~~16 (4) The intent statement required by subsection (3) shall be
17 on a form prescribed and provided by the department to the trea-
18 surer of the property tax collecting unit~~

~~19 (5) The treasurer of the property tax collecting unit col-
20 lecting a summer property tax shall do the following~~

~~21 (a) Cause a notice of the availability of the deferment to
22 be published in a newspaper of general circulation within the
23 local unit levying the summer property tax or included as an
24 insertion with the tax bill~~

~~25 (b) Assist persons in completion of the deferment form~~

~~26 (6) If the local property tax collecting unit for a summer
27 property tax levy also collects a winter property tax levy in the~~

~~1 same year a statement of the amount of taxes deferred pursuant
2 to subsection (2) shall be in the December tax statement mailed
3 by the local property tax collecting unit for each summer prop-
4 erty tax payment that was deferred from collection by that local
5 property tax collecting unit. If the local property tax collect-
6 ing unit of a summer property tax levy does not collect a winter
7 property tax levy in the same year, a statement of the amount of
8 taxes deferred pursuant to subsection (2) from the collection
9 made by that local property tax collecting unit shall be mailed
10 pursuant to section 44 by the local property tax collecting unit
11 of the summer property tax levy at the same time December tax
12 statements are required to be mailed.~~

~~13 (7) Persons eligible for deferment of summer property taxes
14 under subsection (2) may file their intent to defer until
15 September 15 or the time the tax would otherwise become subject
16 to interest or a late penalty charge for late payment whichever
17 is later.~~

~~18 (8) To the extent permitted by the school code of 1976, Act
19 No 451 of the Public Acts of 1976, as amended, being
20 sections 380-1 to 380-1852 of the Michigan Compiled Laws, or the
21 charter of a local taxing unit, a local taxing unit may provide
22 for the levy and collection of summer property taxes. The terms
23 and conditions of collection established by, or under an agree-
24 ment executed pursuant to, the school code of 1976 or the charter
25 of a local taxing unit govern a summer property tax levy.~~

1 ~~(9) For purposes of this section, "summer property tax"~~
2 ~~means a levy of ad valorem property taxes that first becomes a~~
3 ~~lien before December 1 of any calendar year~~

4 Sec 53b (1) If there has been a clerical error or a
5 mutual mistake of fact ~~relative to~~ REGARDING the correct
6 assessment figures the rate of taxation or the mathematical
7 computation ~~relating to the assessing of taxes~~ OF THE TAX
8 ASSESSMENT the CLERICAL error or mutual mistake shall be veri-
9 fied by the local assessing officer, and ~~approved~~ IS SUBJECT TO
10 APPROVAL by the board of review at a meeting held for that pur-
11 pose on Tuesday following ~~the second Monday in December, and for~~
12 ~~summer property taxes on Tuesday following~~ the third Monday in
13 July If approved, the board of review shall file an affidavit
14 ~~within 30 days relative to the errors~~ REGARDING THE CLERICAL
15 ERROR or mutual mistake WITHIN 30 DAYS with the proper officials
16 who are involved with the assessment figures rate of taxation
17 or mathematical computation and all related official records
18 shall be corrected If the CLERICAL error or mutual mistake
19 results in an overpayment or underpayment the rebate shall be
20 made to the taxpayer or the taxpayer shall be notified and pay-
21 ment made within 30 days of the notice A correction under this
22 subsection may be made in the year in which the error was made or
23 in the following year only

24 (2) Action pursuant to this section may be initiated by the
25 taxpayer or the assessing officer

26 (3) The board of review meeting in July ~~and December~~ shall
27 meet only for the purpose described in subsection (1) and to hear

1 appeals provided for in sections 7cc and 7ee If an appeal under
2 section 7cc or 7ee results in a determination that an overpayment
3 has been made the board of review shall file an affidavit and a
4 rebate shall be made at the times and in the manner provided in
5 subsection (1) A correction under this subsection shall be made
6 only for the year in which the appeal is made If the board of
7 review grants an exemption or provides a rebate for property as
8 provided in this subsection, the board of review shall require
9 the owner to execute the affidavit provided for in section 7cc or
10 7ee and shall forward a copy of any section 7cc affidavits to the
11 department of treasury

12 (4) If an exemption under section 7cc is granted by the
13 board of review under this section the provisions of
14 section 7cc(6) through (8) apply If an exemption under
15 section 7cc is not granted by the board of review under this sec-
16 tion the owner may appeal that decision to the department of
17 treasury and the appeal shall be conducted as provided in
18 section 7cc(7)

19 (5) An owner or assessor may appeal a decision of the board
20 of review under this section regarding an exemption under
21 section 7ee to the residential and small claims division of the
22 Michigan tax tribunal An owner is not required to pay the
23 amount of tax in dispute in order to receive a final determina-
24 tion of the residential and small claims division of the Michigan
25 tax tribunal However interest and penalties if any shall
26 accrue and be computed based on interest and penalties that would

1 have accrued from the date the taxes were originally levied as if
2 there had not been an exemption

3 Sec 55 (1) A township treasurer or other collecting offi-
4 cer who is unable to collect any of the taxes on the roll —
5 assessed on real or personal property — shall make a duplicate
6 statement ~~of the same~~ with a full and perfect description of
7 the property — as entered on the tax roll ~~with~~ the taxes
8 assessed upon each parcel as shown on the roll and the name of
9 the person to whom the property is assessed A township trea-
10 surer or other collecting officer may include as a delinquent tax
11 any unpaid special assessment ~~which~~ THAT is delinquent on the
12 last day of ~~February~~ NOVEMBER in the delinquent taxes returned
13 to the county treasurer the next day pursuant to this section A
14 delinquent special assessment included as a delinquent tax pursu-
15 ant to this section shall after return to the county treasurer,
16 be a valid tax for all purposes under this act ~~In lieu~~
17 INSTEAD of this delinquent tax roll the original tax roll may be
18 used as a delinquent roll if the use is approved by a resolution
19 adopted by the county board of commissioners If the original
20 tax roll is used as a delinquent roll the amount of the taxes
21 ~~which~~ THAT remain unpaid on a piece of property at time of set-
22 tlement with the county treasurer shall be extended in total to a
23 column provided in the tax roll for ~~this~~ THAT purpose The
24 aggregate total of ~~this~~ THE delinquent tax column in the tax
25 roll ~~constitutes~~ IS the total taxes returned delinquent to the
26 county treasurer The state treasurer may prescribe a tax roll
27 form ~~which~~ THAT meets the requirements of this section or

1 approve or disapprove tax roll forms adopted by the various tax
2 collecting local units

3 (2) The collecting officer shall attach his OR HER affidavit
4 to the tax roll or delinquent roll stating the aggregate amount
5 of taxes remaining unpaid ~~and~~ the amounts remaining unpaid for
6 each taxing unit, and the ~~amount of all moneys~~ MONEY collected
7 on account of taxes The affidavit shall state in substance that
8 the sums mentioned in the statement as uncollected remain unpaid
9 and that the collecting officer has not, upon diligent inquiry,
10 been able to discover any goods or chattels belonging to the
11 person liable ~~to pay the sums~~ upon which he OR SHE could levy
12 ~~the same~~

13 (3) If the original tax roll is used as a delinquent tax
14 roll the county treasurer, upon receipt of the payment of an
15 item of delinquent tax, shall note the fact of the payment of
16 delinquent tax in the roll using a distinctive stamp or marking
17 ~~which~~ THAT clearly indicates that the tax was paid to the
18 county treasurer the date of payment and the number of the
19 delinquent tax receipt The county treasurer shall immediately
20 compare the ~~affidavits~~ STATEMENTS of the tax collecting officer
21 with regard to the taxes collected and taxes remaining unpaid
22 with the tax roll If the county treasurer finds ~~them~~ THE
23 STATEMENTS to be correct, a certificate shall be added to each
24 ~~of them~~ STATEMENT showing that the county treasurer has
25 examined and compared the statements with the tax roll and found
26 them correct ~~, and~~ THE COUNTY TREASURER shall file the
27 original of the statements in his OR HER office and forward the

1 duplicate to the township clerk who shall file them in his OR HER
2 office

3 (4) The county treasurer at any time may reject any tax upon
4 land ~~which~~ THAT has been twice assessed ~~7~~ or upon any parcel
5 ~~which~~ THAT is so erroneously or defectively described upon the
6 tax roll that it cannot be correctly and easily ascertained

7 (5) The township treasurer or other collecting officer upon
8 filing the statement with the county treasurer or within 5 days
9 ~~thereafter,~~ shall file a duplicate statement with the secretary
10 or director of each school district, showing the amount of school
11 taxes collected for the school district and the amount of school
12 taxes remaining unpaid ~~which~~ THAT have been returned delinquent
13 to the county treasurer

14 (6) The township treasurer or other collecting officer ~~at~~
15 ~~the time of~~ UPON filing the statement shall also prepare dupli-
16 cate statements or copies ~~thereof~~ to be signed and approved by
17 the secretary or director of each school district ~~which~~ THAT
18 shall be recorded by the township clerk and filed with the super-
19 visor of the township The county treasurer shall give ~~to~~ the
20 township treasurer a receipt stating the amount of ~~moneys~~
21 MONEY paid by the township treasurer, for which the township
22 shall receive a credit on the books of the county treasurer ~~7~~
23 ~~and~~ THE COUNTY TREASURER shall also give the township treasurer
24 a statement of all taxes rejected, the amount of delinquent taxes
25 returned, and the amount of any unpaid taxes on personal
26 property ~~which~~ THE receipt and statements shall be the
27 vouchers of the treasurer of the amounts specified ~~therein~~

1 Sec 55a (1) Except as provided in subsection (2) for
2 taxes returned as delinquent after February 28 1994 a separate
3 tax roll designated as the certified special residential prop-
4 erty tax roll' shall be delivered by the treasurer of the local
5 tax collecting unit to the county treasurer, ~~that identifies~~
6 IDENTIFYING parcels that are certified special residential prop-
7 erty for which the taxes are unpaid as of ~~March~~ NOVEMBER 30

8 (2) If the county treasurer collects the county tax in the
9 local tax collecting unit, the certified special residential
10 property tax roll may be prepared by ~~May~~ OCTOBER 1

11 (3) If the treasurer of the local tax collecting unit does
12 not return taxes delinquent under section 55, he or she may cer-
13 tify a list of parcels of certified special residential property
14 to the county treasurer not later than ~~March~~ NOVEMBER 15, or if
15 the list contains 500 parcels or less, ~~April~~ DECEMBER 1 of each
16 year The list shall identify the parcels by parcel identifica-
17 tion numbers compatible with the parcel identification numbers
18 used by the county treasurer The county treasurer shall iden-
19 tify those parcels of certified special residential property on
20 which those property taxes collected by the county treasurer are
21 delinquent and prepare the certified special residential property
22 tax roll

23 (4) The certified special residential property tax roll con-
24 taining parcels identified as certified special residential prop-
25 erty under this section shall contain an affidavit of the offi-
26 cial of the local tax collecting unit responsible for identifying

1 those parcels indicating that those parcels meet the criteria of
2 certified special residential property

3 (5) This section does not apply unless the certified special
4 residential property is located in a local tax collecting unit in
5 which the local governing body not later than December 31 of the
6 year immediately preceding the year to which a resolution ini-
7 tially applies adopts a resolution of general application
8 declaring that nonpayment of property taxes is contributing to
9 neighborhood deterioration and blight

10 (6) This section does not apply unless each taxing unit
11 levying a tax within the local tax collecting unit and for whom
12 the county treasurer collects delinquent real property taxes
13 adopts a resolution of general application waiving the right to
14 receive real property taxes on certified special residential
15 property from the proceeds of delinquent tax revolving fund notes
16 or from the proceeds of any sale under section 131

17 (7) A resolution adopted under subsection (5) or (6) shall
18 continue until revoked but is not subject to revocation until
19 certified special residential property tax rolls have been pre-
20 pared for 3 years after adoption of the resolution A revocation
21 shall be made not later than the December 31 preceding the year
22 to which the revocation applies

23 (8) This section applies only to a county that contains a
24 city with a population of more than 25,000 or a city in which
25 there is an enterprise zone established under the enterprise zone
26 act, Act No 224 of the Public Acts of 1985 being

1 sections 125 2101 to ~~125 2122~~ 125 2123 of the Michigan Compiled
2 Laws

3 (9) For purposes of this section property is presumed to be
4 abandoned residential property if either of the following
5 applies

6 (a) A representative of the local tax collecting unit
7 records with the treasurer of the local tax collecting unit an
8 affidavit stating the property has been determined to be aban-
9 doned residential property as provided for in subsection (12)

10 (b) A representative of the local tax collecting unit
11 records with the treasurer of the local tax collecting unit an
12 affidavit stating the property has been determined abandoned
13 under an ordinance passed by the governing body of the local tax
14 collecting unit that has procedural requirements substantially
15 the same as those provided in subsection (12)(b) However if
16 the property is determined abandoned under a nuisance abatement
17 ordinance the local tax collecting unit shall follow the proce-
18 dure provided for in subsection (12)(b)(11) and (111)

19 (10) A designated party other than a county is subject to
20 the direction of the local tax collecting unit The local tax
21 collecting unit shall review a designated party annually to
22 verify compliance with the requirements of subsection (12)(e) A
23 designated party s status may be terminated for failure to comply
24 with the requirements of subsection (12)(e)

25 (11) Delinquent taxes on property listed on the certified
26 special residential property tax roll are not considered
27 delinquent real property taxes for purposes of section 87b and

1 shall be processed by the county treasurer under section 87
2 except that the county treasurer shall pay these amounts to all
3 local units on the same date as the county distributes money from
4 the delinquent tax revolving fund instead of delivering payments
5 to the local units each month

6 (12) As used in this act

7 (a) Abandoned means with respect to a specific parcel of
8 property that the property is vacant or dilapidated and open to
9 entrance or trespass

10 (b) Abandoned residential property means a parcel of prop-
11 erty containing a structure intended for residential purposes
12 that is classified as residential or commercial under section
13 34c but excluding property used for agricultural purposes and
14 that has been determined to be abandoned under the following
15 procedures

16 (1) A representative of the local tax collecting unit made a
17 personal inspection of the property and determined the property
18 is abandoned

19 (2) A notice was posted on the property at the time of the
20 personal inspection by a representative of the local tax collect-
21 ing unit and a notice was sent by certified mail by the local tax
22 collecting unit to each owner and person with a legal interest in
23 the property according to the records of the treasurer of the
24 local tax collecting unit The notice included all of the fol-
25 lowing information

26 (A) The legal description and street address of the
27 property

1 (B) A statement that the property is abandoned

2 (C) A statement that due to abandonment the property is
3 subject to accelerated sale for enforcement and collection of
4 delinquent property taxes in the second ~~May~~ FEBRUARY following
5 the ~~March~~ DECEMBER in which the taxes became delinquent

6 (D) A statement that the property will be presumed abandoned
7 unless the owner or a person claiming a lawful interest responds
8 within 15 days of receipt of the notice with an affidavit filed
9 with or sent by first-class mail to the treasurer of the local
10 tax collecting unit stating that the owner or person with a
11 lawful interest in the property is occupying or intends to occupy
12 the property

13 (iii) The owner or a person claiming a lawful interest in
14 the property has not claimed the property is not abandoned by
15 filing the affidavit required by subparagraph (ii)(D)

16 (c) Certified special residential property officer' means
17 any of the following

18 (i) For a local tax collecting unit the person popularly
19 elected as mayor or supervisor

20 (ii) For a county the person popularly elected as county
21 executive

22 (iii) For a local tax collecting unit or county that does
23 not have a person described in ~~subparagraphs~~ SUBPARAGRAPH (i)
24 or (ii) a person designated by the governing body of the local
25 tax collecting unit or the county

26 (d) Certified special residential property means a parcel
27 of property that is abandoned residential property or in a

1 county organized under Act No 293 of the Public Acts of 1966
2 being sections 45 501 to 45 521 of the Michigan Compiled Laws a
3 parcel of property that is either abandoned residential property
4 or residential rental property as defined in this section

5 (e) Designated parcel means a parcel for which 1 of the
6 following is true

7 (1) The parcel is located in an area for which a local tax
8 collecting unit has prepared architectural or engineering draw-
9 ings for projects that include the acquisition of property

10 (11) The parcel is included in an area for which the local
11 tax collecting unit has adopted or is in the process of adopting
12 a program district or plan pursuant to a charter or ordinance,
13 state or federal law or rules or regulations promulgated
14 ~~thereunder~~ UNDER STATE OR FEDERAL LAW that provides for adop-
15 tion or creation by a public entity of a program district or
16 plan covering a geographical area or permits acquisition of prop-
17 erty by a public entity

18 (f) 'Designated party' means any of the following

19 (1) A person that has been given responsibility and control
20 ~~with respect to~~ OF a parcel of abandoned residential property
21 under a nuisance abatement ordinance

22 (11) A person that meets the following requirements, as cer-
23 tified by a procedure adopted by the governing body and approved
24 by the elected chief executive officer of the local tax collect-
25 ing unit to determine a designated party

26 (A) Is exempt from federal income tax under section
27 501(c)(3) of the internal revenue code

1 (B) Has a demonstrable capability for home rehabilitation or
2 community economic development

3 (C) Has a community based board with NOT LESS THAN 51% ~~or~~
4 ~~more~~ of THE board members being residents of the local tax col-
5 lecting unit in which the property is located

6 (D) Has open meetings, maintains records of meetings, and
7 prepares financial reports

8 (iii) The county in which the parcel of certified special
9 residential property is located

10 (g) Designated recipient means a designated party to whom
11 the certified special residential property officer of a local tax
12 collecting unit or his or her designee with the approval of the
13 governing body of the local tax collecting unit, or the certified
14 special residential property officer of a county, or his or her
15 designee, with the approval of the governing body of the county,
16 has assigned the right of the local tax collecting unit or
17 county, whichever is applicable with respect to a specific
18 parcel to receive certified special residential property from the
19 director of the department of natural resources under
20 section 131(3)

21 (h) Residential rental property' means a parcel of property
22 containing a structure intended for residential purposes that is
23 not occupied by the owner and is classified as residential or
24 commercial under section 34c, excluding property for agricultural
25 purposes that is also registered or licensed as residential
26 rental property or is required as determined by a physical
27 inspection of the property, to be registered or licensed,

1 pursuant to a city township, or village ordinance that provides
2 for the registration or licensing of rental property for residen-
3 tial purposes Property is not residential rental property
4 unless it is located in a local tax collecting unit that adopts
5 an ordinance providing for assistance to tenants of property sold
6 under this act and IS designated as certified special property
7 under this section

8 (13) As used in this section and section 131 "local tax
9 collecting unit means a city or township in which a parcel of
10 certified special residential property is located

11 Sec 56 (1) The county treasurer shall ~~indorse~~ ENDORSE
12 on the statement given to the township treasurer the fact of the
13 settlement on the bond of the township or city treasurer, which
14 ~~indorsement~~ ENDORSEMENT shall operate as a discharge of the
15 township or city treasurer and his or her sureties from the obli-
16 gation on the bond unless the return of the treasurer is incor-
17 rect, in which case the bond shall continue in force, and the
18 township or city treasurer and his or her sureties shall be
19 liable on the bond for all damages occasioned by incorrect
20 returns The township treasurer shall immediately deposit his or
21 her tax roll with the county treasurer who shall file and pre-
22 serve the tax roll in his or her office This tax roll or a cer-
23 tified copy of this tax roll shall for all purposes and in all
24 courts actions, and proceedings be taken held and used as
25 evidence, in the same manner and with like effect as the original
26 roll

1 (2) The county treasurer shall give the township or city
2 treasurer a statement of all the personal property taxes ~~which~~
3 THAT remain uncollected taken from the return of the township or
4 city treasurer, with a warrant authorizing the township or city
5 treasurer, or his or her successor, to collect them pursuant to
6 law, and after receipt of this statement the township or city
7 treasurer, or his or her successor, shall have the same power to
8 collect the personal property taxes as under the original
9 warrant A township or city shall not be required to advance to
10 the county treasurer or school district treasurer the amount of
11 any unpaid county and school district taxes assessed against per-
12 sonal property, but any sums collected by any township or city
13 treasurer upon county personal property taxes ~~subsequent to~~
14 AFTER the settlement with the county treasurer shall be paid to
15 the county treasurer and any sums collected by any township or
16 city treasurer upon school district personal property taxes
17 ~~subsequent to~~ AFTER the settlement with the county treasurer
18 shall be paid to the school district treasurer within 10 days
19 after the collection The county treasurer and the township or
20 city treasurer shall then credit the remitted personal property
21 tax collections upon the returned tax roll and give A receipt for
22 them The bond if any given by the township or city treasurer
23 to the county treasurer covering the collection of county and
24 school taxes shall not be kept in force on account of any unpaid
25 personal property taxes but in case any treasurer should default
26 in the payment to the county treasurer of any collected county
27 personal property taxes or to the school district treasurer of

1 any collected school district personal property taxes after the
2 termination of the bond, then the township or city ~~of which~~
3 WHERE he or she is treasurer shall be liable for these tax
4 collections

5 (3) Notwithstanding subsection (2) and upon an agreement
6 entered into by the governing body of the local property tax col-
7 lecting unit and the county board of commissioners with the con-
8 currence of the county treasurer the county treasurer ~~shall be~~
9 IS responsible for the collection of the delinquent personal
10 property taxes of the city or township The agreement shall
11 specify the period during which the county treasurer shall be
12 responsible for the collection of delinquent personal property
13 taxes However a county may condition such an agreement upon
14 the county entering into similar agreements with other local
15 property tax collecting units in the county After the account-
16 ing has been made and the other duties required by this section
17 are performed the county treasurer shall collect delinquent per-
18 sonal property taxes collected by the local property tax collect-
19 ing unit ~~which~~ THAT has entered into an agreement pursuant to
20 this subsection Within 120 days after ~~March~~ DECEMBER 1 of
21 each year, the county treasurer shall send notices to all known
22 delinquent personal property taxpayers demanding payment of the
23 delinquent personal property taxes Failure to send or receive
24 the notice shall not in any way prejudice the right to collect or
25 enforce the payment of the tax If a delinquent personal prop-
26 erty taxpayer neglects or refuses to pay the tax, the county
27 treasurer shall have powers of distraint and sale identical to

1 those given to the township or city treasurer in section 47 The
2 county treasurer may also use whatever remedies there may be at
3 law or equity for the collection of any indebtedness ~~in order~~
4 to enforce the payment of the tax The county treasurer shall
5 add to the amount of the assessed tax any collection or adminis-
6 tration fee distraint and sale fee interest penalty, or charge
7 provided by this act and shall also collect whatever costs fees
8 or expenses allowed by a court in which action was taken For
9 each county that has agreed to collect delinquent personal prop-
10 erty taxes pursuant to this subsection a county delinquent per-
11 sonal property tax administrative fund is established and all
12 fees interest penalties costs charges or expenses the county
13 treasurer collects pursuant to this subsection shall be deposited
14 into this fund The money in this fund shall be used by the
15 county treasurer to pay the costs of collecting delinquent per-
16 sonal property taxes To the extent that money in this fund
17 exceeds the cost of collecting delinquent personal property
18 taxes the county treasurer shall intermittently transfer the
19 excess money to the general fund of the county The amount of
20 the assessed taxes collected by the county treasurer shall be
21 distributed to the different taxing units in the same manner as
22 the delinquent real property taxes collected by him or her are
23 distributed

24 Sec 57 (1) When a county treasurer receives from a town-
25 ship city, or village treasurer a statement of unpaid taxes,
26 together with a list of the lands on which the ~~same~~ UNPAID
27 TAXES are delinquent, verified according to law, the county

1 treasurer shall enter the ~~same at length~~ UNPAID TAXES on the
 2 books in his or her office provided for that purpose The trea-
 3 surer shall make a statement of all descriptions of land returned
 4 as delinquent for unpaid taxes except those rejected by him or
 5 her with the several taxes assessed upon those descriptions
 6 respectively The ~~statement~~ COUNTY CLERK shall ~~be compared by~~
 7 ~~the county clerk~~ COMPARE THAT STATEMENT with the statement of
 8 unpaid taxes filed by the township city or village treasurer
 9 and if the county clerk finds ~~it~~ THAT STATEMENT to be ~~a true~~
 10 ~~statement thereof~~ ACCURATE he or she shall add to it a certifi-
 11 cate that the county clerk has, upon careful examination, found
 12 it correct The statement so made compared and certified
 13 ~~shall be~~ IS considered the return of delinquent taxes by the
 14 county treasurer to the department of treasury under this act
 15 and shall be completed not later than ~~May~~ MARCH 1 next after
 16 the return to the county treasurer of the statements of the sev-
 17 eral township treasurers The state treasurer if considered
 18 expedient may extend for a period not to exceed 30 days the time
 19 within which the statement shall be completed The state trea-
 20 surer shall promulgate rules and regulations governing and shall
 21 supervise the preparation of the statement The statement shall
 22 be kept on file in the office of the several county treasurers as
 23 custodians for the state treasurer and shall not be forwarded to
 24 the state treasurer The county treasurers shall ~~perform the~~
 25 ~~duties with respect to the maintenance and correction of~~
 26 MAINTAIN AND CORRECT the statement as prescribed by the state
 27 treasurer ~~The keeping of~~ KEEPING the statement takes the

1 place of the records of delinquent taxes in the department of the
2 state treasury before sale of lands delinquent for taxes ~~—~~ as
3 provided in this act

4 (2) Within 120 days after the county treasurer receives from
5 the township treasurer a statement of unpaid taxes together with
6 a list of the lands on which the ~~same~~ UNPAID TAXES are delin-
7 quent verified according to law the county treasurer shall mail
8 to the persons assessed for those unpaid taxes as well as the
9 legal owner of the property ~~—~~ if they are not the same party, a
10 notice that the taxes have been returned to the county treasurer
11 as unpaid The notice shall state the amount of taxes unpaid,
12 and penalties interest and charges on the taxes and shall
13 state that a description of the property assessed is on file in
14 the office of the county treasurer

15 (3) Within 120 days after ~~March~~ DECEMBER 1 of the year
16 following the return of the delinquent taxes to the county trea-
17 surer the county treasurer shall again mail the notice on all
18 parcels for which the tax is still unpaid This subsection does
19 not apply to parcels identified as certified special residential
20 property under section 55a

21 (4) Any person who wishes at any time to receive notice of
22 the return of taxes on a parcel of property may pay an annual fee
23 not to exceed \$5 00 by ~~February~~ NOVEMBER 1 to the county trea-
24 surer together with a parcel identification number and address of
25 the property The county treasurer will then notify the person
26 if the property is returned delinquent within that year

1 (5) The notices required by this section shall be sent by
2 first-class mail address correction requested

3 Sec 59 (1) A person may pay the taxes any 1 of the sev-
4 eral taxes, a portion of the taxes that is specified by resolu-
5 tion of the county board of commissioners or if a specification
6 is not made by a resolution of the county board of commissioners
7 a portion of the taxes that is approved by the county treasurer,
8 on a parcel or description of land returned as delinquent or on
9 an undivided share of a parcel or description of land returned as
10 delinquent with interest computed from ~~March~~ NOVEMBER 1 next
11 after the taxes were assessed at the rate of 1% per month or
12 fraction of a month, except as provided in section 89, with 4% of
13 the delinquent taxes as a county property tax administration fee
14 ~~which~~ THAT shall be a minimum of \$1 00 per payment of delin-
15 quent taxes except as provided in section 89 to the county
16 treasurer of the county in which the lands are situated at any
17 time before they are sold The county and township treasurers
18 shall allocate and distribute the taxes and interest paid propor-
19 tionately among the county or township funds and the property tax
20 administration fee returned as delinquent pursuant to section
21 44(6) to the treasurer of the local unit who transmitted the
22 statement of taxes returned as delinquent On all descriptions
23 of land on which the taxes remain unpaid on ~~October~~ MAY 1 next
24 preceding the time prescribed for the sale of the land, there
25 shall be charged an additional \$10 00 for expenses which shall
26 ~~thereafter~~ be a lien on the land When collected, \$5 00 of
27 this expense charge shall be credited to a restricted revenue

1 fund of the state, to be known as the delinquent property tax
 2 administration fund, to reimburse the state for the cost of pub-
 3 lishing the lists of lands and other expense, and \$5 00 ~~shall~~
 4 ~~belong~~ BELONGS to the general fund of the county to reimburse
 5 the county for the expense incurred in preparing the list of
 6 delinquent lands for sale

7 (2) The county property tax administration fee paid to the
 8 county treasurer ~~shall belong~~ BELONGS to the general fund of
 9 the county and that paid to the state treasurer shall be credited
 10 to the delinquent property tax administration fund Amounts
 11 credited to the general fund of the county shall be used only for
 12 the purposes for which they may be collected as specified by sub-
 13 section (6)

14 (3) A county board of commissioners, by resolution, may pro-
 15 vide that for taxes paid in the first year of delinquency before
 16 ~~May~~ MARCH 1 for the homestead property for which a senior citi-
 17 zen paraplegic, quadriplegic HEMIPLEGIC eligible serviceman
 18 eligible veteran eligible widow totally and permanently dis-
 19 abled person or blind person, as those persons are defined in
 20 chapter 9 of THE INCOME TAX ACT OF 1967 Act No 281 of the
 21 Public Acts of 1967, ~~as amended~~, being sections 206 501 to
 22 206 532 of the Michigan Compiled Laws makes a claim, before
 23 ~~February 15~~ DECEMBER 1, for the credit provided by chapter 9 of
 24 Act No 281 of the Public Acts of 1967, ~~as amended~~, if that
 25 claimant presents a copy of the form filed for that credit to the
 26 county treasurer, has not received the credit before ~~March~~
 27 DECEMBER 1

1 (a) Any interest fee or penalty in excess of the interest
2 fee, or penalty that would have been added if the tax had been
3 paid before ~~February 15~~ DECEMBER 1 shall be waived

4 (b) Interest paid pursuant to subsection (1) or section
5 89(1)(a) shall be waived unless the interest is pledged to the
6 repayment of delinquent tax revolving fund notes or payable to
7 the county delinquent tax revolving fund, in which case the
8 interest shall be refunded from the general fund of the county

9 (c) The county property tax administration fee shall be
10 waived

11 (4) The local treasurer shall indicate on the delinquent tax
12 roll if a 1% property tax administration fee was added to taxes
13 collected before ~~February 15~~ NOVEMBER 1

14 (5) The fees authorized and collected pursuant to this sec-
15 tion and credited to the delinquent property tax administration
16 fund shall be used by the department of treasury to pay expenses
17 incurred in the administration of this act

18 (6) The county property tax administration fee shall be used
19 by the county to offset the costs incurred in and ancillary to
20 collecting delinquent property taxes and for purposes authorized
21 by sections 87b and 87d

22 Sec 61b (1) Not later than ~~February~~ NOVEMBER 1, the
23 county treasurer shall send a list of delinquent tax lands
24 subject to that year s tax sale to the local treasurer and
25 assessor

1 (2) Not later than ~~March~~ DECEMBER 1, the local treasurer
 2 shall furnish a street address if known, for all parcels of
 3 property on the list to the county treasurer

4 (3) Not later than 30 days before the date fixed for the
 5 annual tax sale, the county treasurer shall send to that address
 6 a notice indicating that the property will be sold for the pay-
 7 ment of taxes addressed to "occupant" if either of the following
 8 ~~apply~~ APPLIES

9 (a) A notice required by section 61a has not been sent to
 10 that address

11 (b) A notice required by section 61a sent to that address
 12 has been forwarded or returned as undeliverable

13 Sec 87b (1) The county board of commissioners of any
 14 county may create a delinquent tax revolving fund that, at the
 15 option of the county treasurer may be designated as the 100-
 16 tax payment fund" Upon the establishment of the fund, all
 17 delinquent taxes, except taxes on personal property, due and pay-
 18 able to the taxing units in the county, except those units that
 19 collect their own delinquent taxes after ~~March~~ DECEMBER 1 by
 20 charter or otherwise are due and payable to the county The
 21 primary obligation to pay to the county the amount of taxes and
 22 the interest on the taxes shall rest with the local taxing units
 23 and the state for the state education tax under the state educa-
 24 tion tax act, Act No 331 of the Public Acts of 1993, being sec-
 25 tions 211 901 to 211 906 of the Michigan Compiled Laws If the
 26 delinquent taxes that are due and payable to the county are not
 27 received by the county for any reason, the county has full right

1 of recourse against the taxing unit or to the state for the state
2 education tax to recover the amount of the delinquent taxes and
3 interest at the rate of 1% per month or fraction of a month until
4 repaid to the county by the taxing unit. However, if the county
5 borrows to provide funds for those payments the interest rate
6 shall not exceed the highest interest rate paid on that
7 borrowing. A resolution or agreement previously executed or
8 adopted to this effect is validated and confirmed. For delin-
9 quent state education taxes the county may offset uncollectible
10 delinquent taxes against collections of the state education tax
11 received by the county and owed to the state under this act. The
12 fund shall be segregated into separate funds or accounts for each
13 year's delinquent taxes.

14 (2) If a delinquent tax revolving fund is established the
15 county treasurer shall be the agent for the county and without
16 further action by the county board of commissioners may enter
17 into contracts with other municipalities, the state or private
18 persons, firms or corporations in connection with any transac-
19 tion relating to the fund or any borrowing made by the county
20 pursuant to section 87c or 87d including all services necessary
21 to complete this borrowing.

22 (3) The county treasurer shall pay from the fund any or all
23 delinquent taxes that are due and payable to the county and any
24 school district, intermediate school district, community college
25 district, city, township, special assessment district, the state,
26 or any other political unit ~~for which~~ THAT HAS delinquent tax
27 payments ~~are~~ due within 20 days after sufficient funds are

1 deposited within the delinquent tax revolving fund or if the
2 county treasurer is treasurer for a county with a population
3 greater than 1,500 000 persons within 30 days after sufficient
4 funds are deposited within the delinquent tax revolving fund In
5 a county with a delinquent tax revolving fund where the county
6 does not borrow pursuant to section 87c 87d or 89 if the
7 county treasurer does not make payment of the delinquent taxes to
8 the local units within 10 days after the completion of county
9 settlement with all local units pursuant to section 55 the
10 county shall pay interest on the unpaid delinquent taxes from the
11 date of actual county settlement at the rate of 12% per annum for
12 the number of days involved

13 (4) Except as provided in subsection (5) the county trea-
14 surer shall pay from the fund directly to a school district its
15 share of the fund when a single school district exists within a
16 political unit

17 (5) If a local taxing unit has borrowed money in anticipa-
18 tion of collecting taxes for any school district or other munici-
19 pality and the county treasurer has been so notified in writing
20 the county treasurer shall pay to the local taxing unit the
21 shares of the fund for that school district or municipality For
22 purposes of this subsection local taxing unit means a city,
23 village, or township

24 (6) The interest charges penalties and county property tax
25 administration fee rates established under this act shall remain
26 in effect and shall be payable to the county delinquent tax
27 revolving fund

1 (7) Any surplus in the fund may be transferred to the county
2 general fund by appropriate action of the county board of
3 commissioners

4 (8) A county board of commissioners may borrow money to
5 create a delinquent tax revolving fund as provided in section 87c
6 or 87d or both

7 (9) This section shall not supersede section 87 but is an
8 alternative method for paying delinquent taxes to local units
9 However, where this section is used by a county section 87 shall
10 not be used

11 Sec 89 (1) Notwithstanding sections 59 60, 74, 87c, and
12 87d, the following provisions ~~shall~~ apply for the time period
13 prescribed in subsection (3)

14 (a) To the extent not waived pursuant to section 59(3),
15 there shall be added to all delinquent taxes unpaid after ~~March~~
16 DECEMBER 1 — interest at the rate of 1 25% per month or frac-
17 tion of a month from the date the taxes originally become delin-
18 quent pursuant to this act together with a county property tax
19 administration fee equal to 4% of the delinquent taxes or \$2 00
20 per payment of delinquent taxes, whichever is greater, which
21 amounts ~~will~~ SHALL be paid to the county treasurer

22 (b) In addition to the expenses specified in section 59
23 delinquent tax sales shall include a county property tax adminis-
24 tration fee equal to 4% of the delinquent taxes and interest
25 computed at a rate of 1 5% per month from the date the taxes
26 originally become delinquent pursuant to this act

1 (c) The rate of interest to be paid to the treasurer
2 pursuant to section 74 shall be computed at the rate of 1 5% per
3 month or fraction of a month

4 (d) The maximum interest rate on the notes permitted to be
5 issued by sections 87c and 87d shall be 14 5% per annum

6 (e) The rate of interest to be paid to the department of
7 treasury pursuant to section 84 shall be computed at the rate of
8 1 5% per month or fraction of a month

9 (2) Notwithstanding Act No 293 of the Public Acts of 1966,
10 ~~as amended,~~ being sections 45 501 to 45 521 of the Michigan
11 Compiled Laws, a county operating pursuant to a home rule charter
12 ~~shall~~ IS not ~~be~~ restricted by the provisions of the home rule
13 charter in connection with the powers granted to the county to
14 issue notes by sections 87b, 87c, AND 87d ~~—~~ and this section
15 The treasurer of ~~such~~ a county OPERATING UNDER A HOME RULE
16 CHARTER notwithstanding any ~~such~~ charter provisions
17 RESTRICTING THE POWERS GRANTED TO THE COUNTY TO ISSUE NOTES BY
18 SECTIONS 87B 87C, AND 87D AND THIS SECTION, shall have all of
19 the powers granted to county treasurers by sections 87b 87c AND
20 87d — and this section

21 (3) Subsection (1) shall apply as follows

22 (a) In counties with a population of more than 1 500 000, it
23 shall apply immediately except that it shall not apply to any
24 delinquent taxes ~~which~~ THAT became delinquent before March 1,
25 1981 or ~~which become~~ THAT BECAME delinquent after February 28
26 1983

1 (b) In all other counties of this state it shall apply only
 2 to the 1981 delinquent taxes ~~which become~~ THAT BECAME
 3 delinquent on or before March 1, 1982

4 (4) Notwithstanding the provisions of Act No 261 of the
 5 Public Acts of 1947, ~~as amended,~~ being sections 45 451 to
 6 45 457 of the Michigan Compiled Laws, the provisions of section
 7 87c ~~of this act shall~~ control the entitlement of the county
 8 treasurer to the fee provided for in section 87c

9 (5) Notwithstanding the provisions of sections 87c and 87d

10 (a) Interest on the notes may be payable at any time pro-
 11 vided in the resolution and may be set, reset ~~and/or~~ OR cal-
 12 culated as provided in the resolution

13 (b) Notes may be (i) made the subject of a put or agree-
 14 ment to repurchase by the county treasurer (ii) secured by a
 15 letter of credit issued by a bank pursuant to an agreement
 16 entered into by the county treasurer or by any other collateral
 17 ~~which~~ THAT the resolution may authorize (iii) callable as set
 18 forth in the resolution and (iv) reissued by the county trea-
 19 surer once reacquired by the county treasurer pursuant to any put
 20 or repurchase agreement

21 (c) The county treasurer may by order (i) authorize the
 22 issuance of renewal notes (ii) refund or refund in advance notes
 23 by the issuance of new notes whether the notes to be refunded
 24 have or have not matured (iii) issue notes partly to refund
 25 notes and partly for any other purposes authorized by this act
 26 and (iv) buy and sell any notes ~~so~~ issued

1 (d) Renewal refunding or advance refunding notes (i)
 2 shall be sold and the proceeds applied to the purchase redemption
 3 or payment of the notes to be renewed or refunded (ii) shall not
 4 be subject to the provisions of THE MUNICIPAL FINANCE ACT Act
 5 No 202 of the Public Acts of 1943 ~~as amended~~ being sections
 6 131 1 to ~~+38-2-~~ 139 3 of the Michigan Compiled Laws, if the
 7 municipal finance commission determines at the time of the origi-
 8 nal approval of the notes that renewal of the notes shall not
 9 need municipal finance commission approval (iii) may be sold or
 10 resold at a public or private sale upon such terms and conditions
 11 as the treasurer may establish in the order and (iv) may pledge
 12 the delinquent taxes pledged in the issue to be refunded in
 13 advance once the original issue is defeased by the advance
 14 refunding issue

15 (e) Notes may be issued secured by a second lien on delin-
 16 quent taxes interest and county property tax administration
 17 fees already the subject of a first lien because of the issuance
 18 of a prior note issue

19 (f) If the treasurer ~~so~~ authorizes on the order authoriz-
 20 ing the notes any notes issued may be secured in whole or in
 21 part pursuant to a trust or escrow agreement ~~which~~ AND THAT
 22 agreement may also govern the issuance of renewal notes refund-
 23 ing notes, and advance refunding notes ~~such~~ THE TRUST OR
 24 ESCROW agreement may authorize the trustee or escrow agent to
 25 make investments of any type authorized in the agreement

26 Sec 89a (1) Notwithstanding the provisions of a charter
 27 of a county adopted pursuant to Act No ~~93-~~ 293 of the Public

1 Acts of 1966, being sections 45 501 to 45 521 of the Michigan
 2 Compiled Laws, or the provisions of the charter of a home rule
 3 city — to the contrary the city treasurer of a city that does
 4 not return delinquent real property taxes to the county treasurer
 5 shall return all uncollected delinquent state education taxes
 6 levied under the state education tax act, Act No 331 of the
 7 Public Acts of 1993 being sections 211 901 to 211 906 of the
 8 Michigan Compiled Laws, on the ~~March~~ DECEMBER 1 immediately
 9 following the year in which the taxes are levied

10 (2) After the delinquent real property taxes are returned to
 11 the county treasurer for collection under this section the pro-
 12 visions of this act apply for collection of those taxes and for
 13 the issuance of notes in anticipation of the collection of the
 14 taxes

15 Sec 102 The county treasurer shall at the same time
 16 ~~when he makes his return of~~ delinquent lands ARE RETURNED to
 17 the auditor general ~~make a similar~~ return to the ~~commissioner~~
 18 ~~of the state land office of~~ DIRECTOR OF THE DEPARTMENT OF NATU-
 19 RAL RESOURCES all homestead and part paid state lands — ~~the fee~~
 20 ~~of which is~~ WITH TITLE in the state ~~, the taxes upon which have~~
 21 ~~not been collected~~ AND UNCOLLECTED TAXES, with a statement of
 22 the amount ~~thereof~~ OF UNCOLLECTED TAXES The ~~commissioner of~~
 23 ~~the state land office~~ DIRECTOR OF THE DEPARTMENT OF NATURAL
 24 RESOURCES shall ~~provide suitable books and enter in the same~~
 25 RECORD the description of every parcel of land ~~so~~ returned to
 26 his OR HER office — and the AMOUNT OF UNCOLLECTED taxes
 27 ~~thereon~~ ON EACH PARCEL ~~The~~ A person holding ~~such~~ AN

1 interest in any parcel ~~of said lands~~ RETURNED shall on or
2 before the first day of July following ~~such~~ THE return, pay to
3 the state treasurer the taxes assessed ~~thereon~~ ON THE RETURNED
4 PARCEL, with interest at the rate of ~~+ per cent~~ 1% per month or
5 fraction ~~thereof~~ OF A MONTH from the first day of ~~March~~
6 DECEMBER last preceding ~~and~~ IF A PERSON HOLDING AN INTEREST
7 IN ANY PARCEL RETURNED IS in default, ~~thereof~~ the certificate
8 of purchase of ~~such~~ THAT parcel ~~shall become~~ IS void and
9 ~~such land shall be~~ THAT PARCEL IS subject to sale and redemp-
10 tion ~~in~~ AT the same time and IN THE SAME manner as lands for-
11 feited for nonpayment of interest ~~and no~~ A patent shall NOT
12 be made of ~~such~~ RETURNED lands until all taxes ~~thereon~~ ON
13 THOSE LANDS are paid

14 Sec 152a (1) Notwithstanding any other provision of the
15 law to the contrary if an appeal is filed with the state tax
16 commission under section 152 the taxes shall be apportioned and
17 levied on the valuation of the property as fixed by the board of
18 review and equalized under section 34 The taxes ~~shall be~~ ARE
19 due and payable and subject to the same collection fees and
20 interest in the same manner and amount as if an appeal had not
21 been filed When the valuation is established by the state tax
22 commission appeals decision, the tax collecting officer having
23 the tax roll in his OR HER possession shall make the necessary
24 adjustments to the tax liability

25 (2) If additional taxes are due, they may be paid to the
26 collecting officer with the addition of a collection fee of 1% of
27 the additional tax for a period of 60 days after the taxpayer

1 receives notification of the increased tax liability After the
2 60-day period ~~such~~ THE taxes ~~shall be~~ ARE considered delin-
3 quent and commencing ~~March~~ DECEMBER 1 following the year of the
4 levy ~~shall be~~ ARE subject to the same collection fees and
5 interest charges as other delinquent taxes The notification of
6 increased tax liability shall be sent to the taxpayer shown in
7 the roll by the collecting officer by certified mail return
8 receipt requested within 5 days after receiving notification
9 from the tax commission of the valuation established The noti-
10 fication shall be sent by the state tax commission to all taxing
11 units involved to the county treasurer and the city or township
12 treasurer

13 (3) If the tax liability is decreased due to a decreased
14 valuation and an overpayment of taxes has been made to the col-
15 lecting officer the tax collecting officer having possession of
16 the tax roll or delinquent tax roll shall make a refund of the
17 tax overpayment There shall be added to the tax overpayment
18 refund a proportionate share of the collection fees paid The
19 collection fee rebate shall be computed by multiplying the total
20 collection fee paid by a fraction the numerator of which is the
21 amount of tax refund and the denominator of which is the total
22 tax paid The officer making the refund shall charge back ~~such~~
23 THE refund to all taxing units in the same proportion as the
24 originally collected tax was distributed The chargeback may be
25 made ~~prior to~~ BEFORE or ~~subsequent to~~ AFTER the payment of
26 the refund to the taxpayer in the discretion of the county city
27 or township treasurer

1 Section 2 Section 44a of Act No 206 of the Public Acts of
2 1893, being section 211 44a of the Michigan Compiled Laws is
3 repealed