



# HOUSE BILL No. 4310

February 7, 1995, Introduced by Rep. Jaye and referred to the Committee on Tax Policy.

A bill to amend section 57 of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

as amended by Act No. 291 of the Public Acts of 1993, being section 211.57 of the Michigan Compiled Laws.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 57 of Act No. 206 of the Public Acts of  
2 1893, as amended by Act No. 291 of the Public Acts of 1993, being  
3 section 211.57 of the Michigan Compiled Laws, is amended to read  
4 as follows:

5 Sec. 57. (1) When a county treasurer receives from a town-  
6 ship, city, or village treasurer a statement of unpaid taxes,  
7 together with a list of the lands on which the ~~same~~ UNPAID  
8 TAXES are delinquent, verified according to law, the county  
9 treasurer shall enter the ~~same~~ UNPAID TAXES at length on the

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

1 treasury before sale of lands delinquent for taxes, as provided  
2 in this act.

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

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

20       (4) Any person who wishes at any time to receive notice of  
21 the return of taxes on a parcel of property may pay an annual fee  
22 not to exceed \$5.00 by February 1 to the county treasurer  
23 ~~together with a~~ AND SPECIFY THE parcel identification number  
24 and address of the property. The county treasurer ~~will then~~  
25 SHALL notify the person if the property is returned delinquent  
26 within that year.

1       (5) The notices required by this section AND,,  
2 NOTWITHSTANDING ANY OTHER PROVISION OF THIS ACT, ANY OTHER NOTICE  
3 THAT RELATES TO UNPAID OR DELINQUENT TAXES shall be sent by  
4 ~~first class~~ CERTIFIED mail DELIVERABLE TO THE ADDRESSEE ONLY,  
5 ~~address correction~~ RETURN RECEIPT requested.