

# HOUSE BILL No. 4851

May 30, 2001, Introduced by Reps. Kilpatrick, DeRossett, Pappageorge, Richner, Plakas, Anderson, Sanborn, Kuipers, Kowall, Woronchak, Faunce, Koetje, Basham, Daniels and Lemmons and referred to the Committee on Land Use and Environment.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
(MCL 211.1 to 211.157) by adding section 7gg.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1        SEC. 7GG. (1) THE GOVERNING BODY OF A LOCAL TAX COLLECTING  
2 UNIT MAY ADOPT A RESOLUTION TO EXEMPT FROM THE COLLECTION OF  
3 TAXES UNDER THIS ACT ALL ELIGIBLE TAX REVERTED PROPERTY FOR THE  
4 PERIOD PROVIDED IN SUBSECTION (2). A COPY OF THE RESOLUTION  
5 SHALL BE FILED WITH THE STATE TAX COMMISSION.

6        (2) IF A RESOLUTION IS ADOPTED UNDER SUBSECTION (1), AN  
7 EXEMPTION UNDER THIS SECTION IS EFFECTIVE FOR ANY PARCEL OF ELI-  
8 GIBLE TAX REVERTED PROPERTY SOLD BY THE LOCAL TAX COLLECTING UNIT  
9 BEGINNING ON THE DECEMBER 31 IN THE YEAR IN WHICH THE PARCEL OF  
10 ELIGIBLE TAX REVERTED PROPERTY IS SOLD AND CONTINUING UNTIL

1 DECEMBER 31 IN THE YEAR 5 YEARS AFTER THE YEAR IN WHICH THE  
2 INITIAL EXEMPTION WAS GRANTED.

3 (3) PROPERTY EXEMPT UNDER THIS SECTION IS SUBJECT TO THE  
4 SPECIFIC TAX LEVIED UNDER THE TAX REVERTED CLEAN TITLE ACT.

5 (4) AS USED IN THIS SECTION, "ELIGIBLE TAX REVERTED  
6 PROPERTY" MEANS PROPERTY THAT MEETS ALL OF THE FOLLOWING  
7 CONDITIONS:

8 (A) WAS RETURNED AS DELINQUENT FOR TAXES LEVIED BEFORE  
9 JANUARY 1, 1999.

10 (B) WAS SUBJECT TO DISPOSITION, SALE, AND REDEMPTION FOR THE  
11 ENFORCEMENT AND COLLECTION OF THE TAX LIENS IN THE METHOD AND  
12 MANNER PROVIDED IN SECTIONS 60 TO 77.

13 (C) THE TITLE TO WHICH WAS TRANSFERRED TO THE LOCAL TAX COL-  
14 LECTING UNIT AS A RESULT OF THE NONPAYMENT OF THE TAX LIENS.

15 (D) IS SOLD BY THE LOCAL TAX COLLECTING UNIT AND AS A RESULT  
16 OF THAT SALE, IF NOT FOR THE EXEMPTION UNDER THIS SECTION, WOULD  
17 BE PLACED ON THE TAX ROLL AND WOULD BE SUBJECT TO THE COLLECTION  
18 OF TAXES UNDER THIS ACT.