

SENATE BILL No. 202

February 16, 2005, Introduced by Senator SWITALSKI and referred to the Committee on Finance.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 51 (MCL 211.51), as amended by 1992 PA 97.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 51. (1) If the township treasurer ~~neglects or refuses to~~
2 **DOES NOT** file his or her bond with the county treasurer ~~and~~ in the
3 manner and within the time prescribed by law ~~and~~ the township
4 board fails to appoint a treasurer ~~who shall~~ **TO** give the bond and
5 deliver a receipt for the bond to the supervisor by December 10,
6 the supervisor shall deliver the tax roll with the necessary
7 warrant directed to the ~~treasurer of the county~~ **TREASURER**, who
8 shall make the collection and return of taxes. The county
9 treasurer, pursuant to the adoption of a resolution by the county

board of commissioners, has the same powers and duties to add a property tax administration fee, a late penalty charge, and interest to all taxes collected as ~~conferred upon a township treasurer~~ **PROVIDED** under section 44. The excess of the amount of property tax administration fees over the expense to the county in collecting the taxes shall be returned to the township, and the remainder of the property tax administration fees and any late penalty charges imposed shall be credited to the county general fund. For the purpose of collecting the taxes, the county treasurer is vested with all the powers ~~conferred upon~~ **OF** the township treasurer. ~~, and an~~ **AN** action may be brought on the county treasurer's bond under the same circumstances as on those of a township treasurer **TREASURER'S BOND.**

(2) A local unit of government that collects a summer property tax shall defer the collection of summer property taxes against the following property for which a deferment is claimed until the following February 15:

(a) Homestead property of a **ALL OF THE FOLLOWING:**

(i) **A** taxpayer who is a totally and permanently disabled person, blind person, paraplegic, quadriplegic, eligible serviceperson, eligible veteran, or eligible widow or widower, as these persons are defined in chapter 9 of the income tax act of 1967, ~~Act No. 281 of the Public Acts of 1967, being sections 206.501 to 206.532 of the Michigan Compiled Laws, or~~

(ii) **A TAXPAYER** who is 62 years of age or older, including the unremarried surviving spouse of a person who was 62 years of age or older at the time of death, and who for the prior taxable year had

1 a total household income of ~~\$25,000.00~~ **\$30,000.00** or less.

2 **(iii) A TAXPAYER WHO IS ON ACTIVE DUTY IN THE ARMED FORCES OF**
3 **THE UNITED STATES.**

4 (b) Property classified or used as agricultural real property
5 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 subsection
10 (2) by filing with the treasurer of the **LOCAL** 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. Taxes
13 deferred under subsection (2) that are not paid by the following
14 February 15 are not subject to penalties or interest for the period
15 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
18 treasurer of the **LOCAL** property tax collecting unit.

19 (5) The treasurer of the **LOCAL** property tax collecting unit
20 collecting a summer property tax shall do **ALL OF** the following:

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

25 (b) Assist persons in ~~completion of~~ **COMPLETING** the deferment
26 form.

27 (6) If the local property tax collecting unit for a summer

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

14 (7) Persons eligible for deferment of summer property taxes
15 under subsection (2) may file their intent to defer until September
16 15 or the time the tax would otherwise become subject to interest
17 or a late penalty charge for late payment, whichever 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 sections~~
20 ~~380.1 to 380.1852 of the Michigan Compiled Laws~~ **REVISED SCHOOL**
21 **CODE, 1976 PA 451, MCL 380.1 TO 380.1852**, or the charter of a local
22 taxing unit, a local taxing unit may provide for the levy and
23 collection of summer property taxes. The terms and conditions of
24 collection established by, or under an agreement executed pursuant
25 to, the ~~school code of 1976~~ **REVISED SCHOOL CODE, 1976 PA 451, MCL**
26 **380.1 TO 380.1852**, or the charter of a local taxing unit govern a
27 summer property tax levy.

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