

# Legislative Analysis



## PROPERTY TAX DATE OF RECEIPT

Phone: (517) 373-8080  
<http://www.house.mi.gov/hfa>

**House Bill 4799 as introduced**  
**Sponsor: Rep. Sarah Lightner**  
**Committee: Finance**  
**Complete to 9-16-25**

Analysis available at  
<http://www.legislature.mi.gov>

## SUMMARY:

House Bill 4799 would amend the General Property Tax Act to change how the date of receipt for certain documents is determined under the act.

Currently, the U.S. Postal Service (USPS) postmark date of any tax payment received under the act is considered the date the payment is received, as long as the postmark date is not more than seven days before the date the payment is actually received. This provision does not apply to payments received for delinquent property taxes under section 60 of the act.<sup>1</sup>

Under the bill, the postmark of the USPS or any other common carrier would be considered the date of receipt of a payment or any communication or notification from or on behalf of a taxpayer under the act, regardless of whether the postmark was more than seven days prior to the mail's actual receipt. The provision would apply to the payment of all nondelinquent property taxes, assessments, or other amounts shown as payable on a property tax statement, and all related penalties, interest, or fees.

MCL 211.44b

## FISCAL IMPACT:

The bill would have an indeterminate fiscal impact on local units of government. While it is assumed that the bill would reduce late fees assessed and collected by local units of government, insufficient data exists on instances where late fees were assessed for payments that would be affected by the provisions of this bill.

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■ This analysis was prepared by nonpartisan House Fiscal Agency staff for use by House members in their deliberations and does not constitute an official statement of legislative intent.

<sup>1</sup> <https://www.legislature.mi.gov/Laws/MCL?objectName=MCL-211-60>