

# HOUSE BILL No. 5364

December 13, 1989, Introduced by Reps. Willis Bullard and Honigman and referred to the Committee on Taxation.

A bill to amend section 55 of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

being section 211.55 of the Michigan Compiled Laws.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Section 1. Section 55 of Act No. 206 of the Public Acts of  
2 1893, being section 211.55 of the Michigan Compiled Laws, is  
3 amended to read as follows:

4       Sec. 55. A township treasurer or other collecting officer  
5 who is unable to collect any of the taxes on the roll, assessed  
6 on real or personal property, shall make a duplicate statement of  
7 the same with a full and perfect description of the property, as  
8 entered on the tax roll, with the taxes assessed upon each parcel  
9 as shown on the roll and the name of the person to whom the  
10 property is assessed. A township treasurer or other collecting

1 officer may include as a delinquent tax any unpaid special  
2 assessment ~~which~~ THAT is delinquent on ~~the last day of~~  
3 February 15 in the delinquent taxes returned to the county trea-  
4 surer ~~the next day~~ pursuant to this section. A delinquent spe-  
5 cial assessment included as a delinquent tax pursuant to this  
6 section, ~~shall~~ after return to the county treasurer, SHALL be a  
7 valid tax for all purposes under this act. In lieu of this  
8 delinquent tax roll, the original tax roll may be used as a  
9 delinquent roll ~~—~~ if the use is approved by a resolution  
10 adopted by the county board of commissioners. If the original  
11 tax roll is used as a delinquent roll the amount of the taxes  
12 ~~which~~ THAT remain unpaid on a piece of property at time of set-  
13 tlement with the county treasurer shall be extended in total to a  
14 column provided in the tax roll for this purpose. The aggregate  
15 total of this delinquent tax column in the tax roll constitutes  
16 the total taxes returned delinquent to the county treasurer. The  
17 state treasurer may prescribe a tax roll form ~~which~~ THAT meets  
18 the requirements of this section or approve or disapprove tax  
19 roll forms adopted by the various tax collecting local units.

20       The collecting officer shall attach his OR HER affidavit to  
21 the tax roll or delinquent roll stating the aggregate amount of  
22 taxes remaining unpaid, ~~and~~ the amounts remaining unpaid for  
23 each taxing unit, and the amount of all ~~moneys~~ MONEY collected  
24 on account of taxes. The affidavit shall state in substance that  
25 the sums mentioned in the statement as uncollected remain unpaid  
26 and that the collecting officer has not, upon diligent inquiry,  
27 been able to discover any goods or chattels belonging to the

1 person liable to pay the sums upon which he OR SHE could levy the  
2 same.

3 If the original tax roll is used as a delinquent tax roll  
4 the county treasurer, upon receipt of the payment of an item of  
5 delinquent tax, shall note the fact of the payment of delinquent  
6 tax in the roll using a distinctive stamp or marking ~~which~~ THAT  
7 clearly indicates that the tax was paid to the county treasurer,  
8 the date of payment, and the number of the delinquent tax  
9 receipt. The county treasurer shall immediately compare the  
10 affidavits of the tax collecting officer with regard to the taxes  
11 collected and taxes remaining unpaid with the tax roll. If the  
12 county treasurer finds them to be correct, a certificate shall be  
13 added to each of them showing that the county treasurer has  
14 examined and compared the statements with the tax roll and found  
15 them correct, and THE COUNTY TREASURER shall file the original of  
16 the statements in his OR HER office and forward the duplicate to  
17 the township clerk who shall file them in his OR HER office. The  
18 county treasurer at any time may reject any tax upon land ~~which~~  
19 THAT has been twice assessed, or upon any parcel ~~which~~ THAT is  
20 so erroneously or defectively described upon the tax roll that it  
21 cannot be correctly and easily ascertained. The township trea-  
22 surer or other collecting officer upon filing the statement with  
23 the county treasurer, or within 5 days ~~thereafter~~ OF THE  
24 FILING, shall file a duplicate statement with the secretary or  
25 director of each school district showing the amount of school  
26 taxes collected for the school district and the amount of school  
27 taxes remaining unpaid ~~which~~ THAT have been returned delinquent

1 to the county treasurer. The township treasurer or other  
2 collecting officer at the time of filing the statement shall also  
3 prepare duplicate statements or copies thereof to be signed and  
4 approved by the secretary or director of each school district  
5 ~~which~~ THAT shall be recorded by the township clerk and filed  
6 with the supervisor of the township. The county treasurer shall  
7 give to the township treasurer a receipt ~~—~~ stating the amount  
8 of ~~moneys~~ MONEY paid by the township treasurer ~~—~~ for which  
9 the township shall receive a credit on the books of the county  
10 treasurer, ~~and shall also give the township treasurer~~ a state-  
11 ment of all taxes rejected, the amount of delinquent taxes  
12 returned, and the amount of any unpaid taxes on personal proper-  
13 ty, which receipt and statements shall be the vouchers of the  
14 treasurer of the amounts specified therein.