

SENATE BILL No. 569

October 4, 1989, Introduced by Senators CARL, WELBORN, FESSLER, CROPSEY, N. SMITH and DI NELLO and referred to the Committee on Finance.

A bill to amend section 53 of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

as amended by Act No. 24 of the Public Acts of 1983, being section 211.53 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 53 of Act No. 206 of the Public Acts of
2 1893, as amended by Act No. 24 of the Public Acts of 1983, being
3 section 211.53 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 53. (1) A person may pay the taxes or special assess-
6 ments, any 1 of the several taxes or special assessments, OR a
7 portion of the taxes or special assessments that is specified by
8 the charter of a local collecting unit or by an ordinance or
9 resolution adopted by the governing body of the local collecting

1 unit ~~or if~~ ON ANY PARCEL OR DESCRIPTION OF LAND OR ON ANY
 2 UNDIVIDED SHARE OF LAND. IF a specification is not made by an
 3 ordinance, resolution, or the charter of a local collecting unit,
 4 A PERSON MAY PAY a portion of the taxes or special assessments
 5 that is approved by the treasurer of the local collecting unit
 6 ~~on any parcel or description of land~~ or on any undivided
 7 share ~~thereof, and the~~ OF LAND. THE treasurer shall cause to
 8 be noted across the face of the receipt in an indelible manner
 9 any portion of the taxes or special assessments remaining
 10 unpaid. AN APPLICATION OF A TAXPAYER FOR AN EXCLUSION UNDER SUB-
 11 SECTION (9) SHALL BE CONSIDERED A PARTIAL PAYMENT OF TAXES FOR
 12 THE PURPOSE OF RECEIVING THE RECEIPT UNDER THIS SUBSECTION. When
 13 payment of the taxes or special assessments on any parcel or
 14 description of land, or on any undivided share ~~thereof,~~ OF LAND
 15 is made to ~~any~~ A local collecting treasurer, the treasurer
 16 shall place or cause to be placed upon the face of the receipt
 17 the following certificate: "I hereby certify that application
 18 was made to pay all taxes and special assessments due and payable
 19 at this office on the description shown in this receipt except...

20

21 (Signed)..... Treas."

22 (2) Except as provided in subsection (3), a person owning an
 23 undivided share or other part or parcel of real property assessed
 24 in 1 description may pay on the part thus owned, by paying in
 25 ~~any~~ A manner provided by subsection (1) an amount having the
 26 same relation to the whole tax or special assessment as the value

1 of the part on which payment is made has to the value of the
2 whole parcel. The application to pay the taxes or special
3 assessments on any part of any parcel or description of land
4 shall be accompanied by a statement from the assessing officer of
5 the township or city in which the lands are situated showing the
6 valuation of the part and of the several parts of the parcel or
7 description of land. ~~and the~~ THE assessing officer shall
8 make the valuations and furnish a statement at the request of any
9 person who presents to the assessing officer a correct descrip-
10 tion and division of the parcel or description of land to be
11 divided. The person making the payment shall accurately describe
12 the part or share on which he or she makes payment. ~~and the~~
13 THE receipt given ~~and~~ and the record of the receiving officer
14 shall show the description OF THE LAND, and ~~by whom paid, and in~~
15 ~~case of~~ the PERSON MAKING THE PAYMENT. IF THERE IS A sale of
16 the remaining part or share for nonpayment of taxes or special
17 assessments, ~~he or she~~ THE PERSON WHO PAID THE TAXES OR SPECIAL
18 ASSESSMENTS may purchase the ~~same~~ REMAINING PART OR SHARE in
19 like manner as any disinterested person could.

20 (3) If an assessing officer has reason to believe that a
21 violation of the subdivision control act of 1967, Act No. 288 of
22 the Public Acts of 1967, being sections 560.101 to 560.293 of the
23 Michigan Compiled Laws, has occurred with respect to property for
24 which a division is being requested pursuant to subsection (2) or
25 section 24, or that ~~such~~ a division does not conform with the
26 requirements of the subdivision control act of 1967, Act No. 288
27 of the Public Acts of 1967, the assessing officer shall not

1 recognize a division of that property requested pursuant to
2 subsection (2) or section 24 on the tax roll or assessment roll
3 until he or she refers the suspected violation or potential non-
4 conformity to the county prosecuting attorney and gives written
5 notice to the plat section of the department of commerce, the
6 person requesting the division, and the person suspected of the
7 violation or potential nonconformity ~~of~~ of ~~such~~ THAT referral
8 to the prosecuting attorney.

9 (4) A person having a lien on property, ~~may~~, after 30 days
10 from the time the tax is payable, MAY pay the taxes ~~thereon~~ ON
11 THAT PROPERTY, and ~~the same~~ THAT AMOUNT may be added to his or
12 her lien and recovered with the rate of interest borne by the
13 lien. A tenant of real estate may pay the taxes ~~thereon~~ ON THE
14 REAL ESTATE and deduct the taxes from his or her rent, unless
15 there is an agreement to the contrary. ~~Such~~ THE payment may be
16 made to the local collecting treasurer while the tax roll is in
17 his or her hands, or afterwards to the county treasurer. The
18 receipt given shall be evidence of payment. Every ~~such~~ receipt
19 shall be considered to include the certificate prescribed by
20 subsection (1), and unless otherwise noted ~~thereon~~ ON THE
21 RECEIPT, shall be construed as an application to pay all taxes
22 and special assessments assessed against the property described
23 ~~therein~~ IN THE RECEIPT and then due and payable at the office
24 of the treasurer issuing the receipt.

25 (5) A person owning either the mineral rights or surface
26 rights in property, but not both, which rights are authorized
27 under this act to be separately assessed, may pay on the rights

1 so owned as authorized in this section for the payment upon an
2 undivided share in the property, except that the state geologist
3 or his or her authorized deputy, instead of the local assessing
4 officer, shall furnish a statement showing the valuation upon the
5 mineral rights.

6 (6) If a part of any parcel of real property is acquired for
7 highway purposes, it shall be separately assessed and the assess-
8 ing officer shall make the allocation of the taxes or special
9 assessments between the part so acquired and the remainder as may
10 be considered by the assessing officer to be in conformity with
11 standard assessment practices. Upon the payment of the taxes or
12 assessments attributable ~~thereto~~ TO THAT PROPERTY, the part or
13 parcel of real property so acquired shall be removed from the tax
14 rolls. The acceptance by the city, village, township, or county
15 treasurer of the payment shall not affect, prejudice, or destroy
16 any tax lien on the remainder of the parcel of real property from
17 which the part is taken.

18 (7) For purposes of determining the taxes ~~which~~ THAT are
19 required to be paid, payment made by means of a property tax
20 credit which is authorized to be transferred under the income tax
21 act of 1967, Act No. 281 of the Public Acts of 1967, as amended,
22 being sections 206.1 to 206.532 of the Michigan Compiled Laws,
23 shall be excluded.

24 (8) The acceptance of payment of less than the total of the
25 taxes or special assessments due shall not serve to waive inter-
26 est imposed pursuant to law or charter on taxes or special

1 assessments that are not paid by dates set, pursuant to
2 subsection (1), by law or charter.

3 (9) BEGINNING WITH THE 1990 TAX YEAR, A TAXPAYER 65 YEARS OF
4 AGE OR MORE SHALL BE ELIGIBLE TO BE EXCLUDED FROM PAYING ALL OR A
5 PART OF THE SCHOOL DISTRICT OPERATING MILLAGE ON HIS OR HER HOME-
6 STEAD PROPERTY. AS USED IN THIS SUBSECTION, "HOMESTEAD" MEANS
7 THAT TERM AS DEFINED IN SECTION 508 OF THE INCOME TAX ACT OF
8 1967, ACT NO. 281 OF THE PUBLIC ACTS OF 1967, BEING SECTION
9 206.508 OF THE MICHIGAN COMPILED LAWS. THE TAXPAYER SHALL FILE
10 AN APPLICATION WITH THE LOCAL TREASURER COLLECTING THE SCHOOL
11 DISTRICT OPERATING MILLAGE CERTIFYING THAT THE PERSON IS 65 YEARS
12 OF AGE OR OLDER, THAT THE PROPERTY IS HIS OR HER HOMESTEAD PROP-
13 ERTY, AND THE AMOUNT OF THE SCHOOL DISTRICT OPERATING MILLAGE
14 LEVIED ON THAT HOMESTEAD PROPERTY. THE APPLICATION ON A FORM
15 PROVIDED BY THE DEPARTMENT OF TREASURY SHALL BE FILED WITHIN 14
16 DAYS AFTER RECEIPT OF THE TAX BILL SENT PURSUANT TO SECTION 44.
17 THE TREASURER SHALL FORWARD THE APPLICATION TO THE DEPARTMENT OF
18 TREASURY WITHIN 14 DAYS AFTER FILING. THE STATE TREASURER UPON
19 VERIFICATION OF THE APPLICATION SHALL DRAW A WARRANT UPON THE
20 STATE TREASURY BEFORE FEBRUARY 15, OR FOR SUMMER TAXES, BEFORE
21 SEPTEMBER 15, IN THE FOLLOWING AMOUNT OF THE SCHOOL DISTRICT
22 OPERATING MILLAGE AND THE TAXPAYER SHALL BE EXCLUDED FROM PAYING
23 THE SAME AMOUNT:

- 24 (A) FOR THE 1990 TAX YEAR, 50% OF THE AMOUNT.
25 (B) FOR THE 1991 TAX YEAR, 60% OF THE AMOUNT.
26 (C) FOR THE 1992 TAX YEAR, 70% OF THE AMOUNT.

- 1 (D) FOR THE 1993 TAX YEAR, 80% OF THE AMOUNT.
- 2 (E) FOR THE 1994 TAX YEAR, 90% OF THE AMOUNT.
- 3 (F) FOR THE 1995 TAX YEAR AND THEREAFTER, 100% OF THE
- 4 AMOUNT.