

# HOUSE BILL No. 6168

September 22, 1998, Introduced by Rep. Profit and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 60 (MCL 211.60), as amended by 1993 PA 291.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1       Sec. 60. (1) ~~Those lands that are~~ EXCEPT AS OTHERWISE  
2 PROVIDED IN SUBSECTION (6), PROPERTY returned ~~as delinquent~~ for  
3 DELINQUENT taxes, and upon which taxes remain unpaid after ~~their~~  
4 ~~return~~ THE PROPERTY IS RETURNED AS DELINQUENT under this act or  
5 to the county treasurers of ~~the~~ THIS state, ~~are~~ IS subject to  
6 ~~disposition,~~ sale ~~, and redemption~~ for the enforcement and  
7 collection of the tax liens ~~, in the method and manner~~ as pro-  
8 vided in this act.
- 9       (2) On the first Tuesday in May in each year, a tax sale  
10 shall be held in the counties of this state by the county  
11 treasurers of those counties for and in behalf of ~~the~~ THIS

1 state. ~~At the tax sale, lands, other than certified special~~  
2 ~~residential property,~~ PROPERTY delinquent for taxes assessed in  
3 the third year preceding the sale or in a prior year or land  
4 identified as certified special residential property under sec-  
5 tion 55a delinquent for taxes assessed in the second year  
6 IMMEDIATELY preceding the sale shall be sold for the total of the  
7 unpaid taxes of those years.

8 (3) Delinquent tax sales shall include \$10.00 for expenses,  
9 as provided in section 59, a county property tax administration  
10 fee of 4%, and interest computed at a rate of 1.25% per month,  
11 except as provided in section 89, from the date the taxes origi-  
12 nally became delinquent ~~pursuant to~~ UNDER this act.

13 (4) In the ~~disposition and~~ sale of PROPERTY FOR delinquent  
14 ~~tax lands~~ TAXES, the people of ~~the~~ THIS state have a valid  
15 lien ~~upon~~ ON the ~~lands~~ PROPERTY, with rights to enforce the  
16 lien as a preferred or first claim ~~upon~~ ON the ~~lands~~  
17 PROPERTY. The rights and choses to enforce the lien are the  
18 prima facie rights of ~~the~~ THIS state, and shall not be set  
19 aside or annulled except in the manner and for the causes speci-  
20 fied in this act.

21 (5) IF AUTHORIZED BY THE CHARTER OF THE LOCAL TAX COLLECTING  
22 UNIT OR BY AN ORDINANCE ADOPTED BY THE LEGISLATIVE BODY OF A  
23 LOCAL TAX COLLECTING UNIT, THE TREASURER OF A LOCAL TAX COLLECT-  
24 ING UNIT OR HIS OR HER AUTHORIZED REPRESENTATIVE MAY COLLECT  
25 DELINQUENT TAXES LEVIED ON PROPERTY LOCATED WITHIN THE LOCAL TAX  
26 COLLECTING UNIT IN THE SAME MANNER AS THE COUNTY TREASURER.

1       (6) BEGINNING DECEMBER 31, 1998, TAXES RETURNED AS  
2 DELINQUENT THAT ARE LEVIED ON HOMESTEAD PROPERTY IN THE  
3 IMMEDIATELY PRECEDING YEAR MAY BE COLLECTED UNDER THE MICHIGAN  
4 TAX DELINQUENT HOMESTEAD PROPERTY IDENTIFICATION AND ACCELERATED  
5 QUIET TITLE ACT. AS USED IN THIS SUBSECTION, "HOMESTEAD" MEANS  
6 THAT TERM AS DEFINED IN SECTION 7CC.