

**SUBSTITUTE FOR
HOUSE BILL NO. 5017**

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 154 (MCL 211.154), as amended by 1996 PA
476.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 154. (1) If the state tax commission determines that
2 property liable to taxation, including property subject to taxa-
3 tion under ~~Act No. 198 of the Public Acts of 1974, being sec-~~
4 ~~tions 207.551 to 207.572 of the Michigan Compiled Laws, Act~~
5 ~~No. 282 of the Public Acts of 1905, being sections 207.1 to~~
6 ~~207.21 of the Michigan Compiled Laws, Act No. 189 of the Public~~
7 ~~Acts of 1953, being sections 211.181 to 211.182 of the Michigan~~
8 ~~Compiled Laws~~ 1974 PA 198, MCL 207.551 TO 207.572, 1905 PA 282,
9 MCL 207.1 TO 207.21, 1953 PA 189, MCL 211.181 TO 211.182, and the
10 commercial redevelopment act, ~~Act No. 255 of the Public Acts of~~

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1 ~~1978, being sections 207.651 to 207.668 of the Michigan Compiled~~
2 ~~Laws~~ 1978 PA 255, MCL 207.651 TO 207.668, has been incorrectly
3 reported or omitted for any previous year, but not to exceed the
4 current assessment year and 2 years immediately preceding the
5 date of discovery and disclosure to the state tax commission of
6 the incorrect reporting or omission, the state tax commission
7 shall place the corrected assessment value for the appropriate
8 years on the appropriate ~~current~~ assessment roll. The commis-
9 sion shall ~~certify~~ ISSUE AN ORDER CERTIFYING to the treasurer
10 ~~who has possession of the appropriate current tax roll~~ OF THE
11 LOCAL TAX COLLECTING UNIT IF THE LOCAL TAX COLLECTING UNIT HAS
12 POSSESSION OF A TAX ROLL FOR A YEAR FOR WHICH AN ASSESSMENT
13 CHANGE IS MADE AND THE COUNTY TREASURER IF THE COUNTY HAS POSSES-
14 SION OF A TAX ROLL FOR A YEAR FOR WHICH AN ASSESSMENT CHANGE IS
15 MADE the amount of taxes due as computed by the correct annual
16 rate of taxation for each year except the current year. Taxes
17 computed under this section shall not be spread against the prop-
18 erty for a period before the last change of ownership of the
19 property.

20 (2) If AN assessment ~~changes~~ CHANGE made under this sec-
21 tion ~~result~~ RESULTS in increased property taxes, the additional
22 taxes shall be collected ~~in the same manner, at the same time,~~
23 ~~and with the same property tax administration fees, penalties,~~
24 ~~and interest as the current year's taxes~~ BY THE TREASURER OF THE
25 LOCAL TAX COLLECTING UNIT IF THE LOCAL TAX COLLECTING UNIT HAS
26 POSSESSION OF A TAX ROLL FOR A YEAR FOR WHICH AN ASSESSMENT
27 CHANGE IS MADE AND BY THE COUNTY TREASURER IF THE COUNTY HAS

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1 POSSESSION OF A TAX ROLL FOR A YEAR FOR WHICH AN ASSESSMENT
2 CHANGE IS MADE. NOT LATER THAN 20 DAYS AFTER RECEIVING THE ORDER
3 CERTIFYING THE AMOUNT OF TAXES DUE UNDER SUBSECTION (1), THE
4 TREASURER OF THE LOCAL TAX COLLECTING UNIT IF THE LOCAL TAX COL-
5 LECTING UNIT HAS POSSESSION OF A TAX ROLL FOR A YEAR FOR WHICH AN
6 ASSESSMENT CHANGE IS MADE OR THE COUNTY TREASURER IF THE COUNTY
7 HAS POSSESSION OF A TAX ROLL FOR A YEAR FOR WHICH AN ASSESSMENT
8 CHANGE IS MADE SHALL SUBMIT A CORRECTED TAX BILL, ITEMIZED BY
9 TAXING JURISDICTION, TO EACH PERSON IDENTIFIED IN THE ORDER AND
10 TO THE OWNER OF THE PROPERTY ON WHICH THE ADDITIONAL TAXES ARE
11 ASSESSED, IF DIFFERENT THAN A PERSON NAMED IN THE ORDER, BY
12 FIRST-CLASS MAIL, ADDRESS CORRECTION REQUESTED. IF THE ADDI-
13 TIONAL TAXES REMAIN UNPAID ON THE MARCH 1 IN THE YEAR IMMEDIATELY
14 SUCCEEDING THE YEAR IN WHICH THE STATE TAX COMMISSION ISSUED THE
15 ORDER CERTIFYING THE ADDITIONAL TAXES UNDER SUBSECTION (1), THE
16 PROPERTY ON WHICH THE ADDITIONAL TAXES ARE DUE SHALL BE RETURNED
17 AS DELINQUENT TO THE COUNTY TREASURER. PROPERTY RETURNED FOR
18 DELINQUENT TAXES UNDER THIS SECTION, AND UPON WHICH TAXES, INTER-
19 EST, PENALTIES, AND FEES REMAIN UNPAID AFTER THE PROPERTY IS
20 RETURNED AS DELINQUENT TO THE COUNTY TREASURER, IS SUBJECT TO
21 FORFEITURE, FORECLOSURE, AND SALE FOR THE ENFORCEMENT AND COLLEC-
22 TION OF THE DELINQUENT TAXES AS PROVIDED IN SECTIONS 78 TO 79A.

23 (3) If AN assessment ~~changes~~ CHANGE made under this sec-
24 tion ~~result~~ RESULTS in a decreased tax liability, a refund of
25 excess tax payments shall be made by the county treasurer and
26 shall include interest at the rate of 1% per month or fraction of
27 a month for taxes levied before January 1, 1997 and interest at

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1 the rate provided under section 37 of the tax tribunal act, ~~Act~~
2 ~~No. 186 of the Public Acts of 1973, being section 205.737 of the~~
3 ~~Michigan Compiled Laws~~ 1973 PA 186, MCL 205.737, for taxes
4 levied after December 31, 1996, from the date of the payment of
5 the tax to the date of the payment of the refund. ~~A~~ THE COUNTY
6 TREASURER SHALL CHARGE A refund of excess tax payments under this
7 subsection ~~shall be charged by the county treasurer~~ to the var-
8 ious taxing jurisdictions in the same proportion as the taxes
9 levied.

10 (4) A person to whom property is assessed under this section
11 may appeal ~~a determination of~~ the state tax ~~commission~~
12 COMMISSION'S ORDER to the Michigan tax tribunal.