

HOUSE BILL No. 5616

February 12, 2002, Introduced by Reps. Gosselin and Vear and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled "The general property tax act," (MCL 211.1 to 211.157) by adding section 27e.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 27E. (1) IF THE ASSESSOR AND THE OWNER OF PROPERTY
2 LIABLE TO TAXATION, INCLUDING PROPERTY SUBJECT TO TAXATION UNDER
3 1974 PA 198, MCL 207.551 TO 207.572, 1905 PA 282, MCL 207.1 TO
4 207.21, 1953 PA 189, MCL 211.181 TO 211.182, AND THE COMMERCIAL
5 REDEVELOPMENT ACT, 1978 PA 255, MCL 207.651 TO 207.668, AGREE
6 THAT THE PROPERTY HAS BEEN INCORRECTLY ASSESSED FOR ANY PREVIOUS
7 YEAR, BUT NOT TO EXCEED THE CURRENT ASSESSMENT YEAR AND 2 YEARS
8 IMMEDIATELY PRECEDING THE DATE OF DISCOVERY AND DISCLOSURE TO THE
9 ASSESSOR OF THE INCORRECT ASSESSMENT, THE ASSESSOR SHALL PLACE
10 THE CORRECTED ASSESSMENT VALUE FOR THE APPROPRIATE YEARS ON THE
11 APPROPRIATE ASSESSMENT ROLL. THE ASSESSOR SHALL PREPARE AND

1 EXECUTE AN AFFIDAVIT, WHICH SHALL ALSO BE SIGNED BY THE OWNER OF
2 THE PROPERTY, CERTIFYING TO THE TREASURER OF THE LOCAL TAX COL-
3 LECTING UNIT IF THE LOCAL TAX COLLECTING UNIT HAS POSSESSION OF A
4 TAX ROLL FOR A YEAR FOR WHICH AN ASSESSMENT CHANGE IS MADE OR THE
5 COUNTY TREASURER IF THE COUNTY HAS POSSESSION OF A TAX ROLL FOR A
6 YEAR FOR WHICH AN ASSESSMENT CHANGE IS MADE THE AMOUNT OF TAXES
7 DUE AS COMPUTED BY THE CORRECT ANNUAL RATE OF TAXATION FOR EACH
8 YEAR EXCEPT THE CURRENT YEAR. TAXES COMPUTED UNDER THIS SECTION
9 SHALL NOT BE SPREAD AGAINST THE PROPERTY FOR A PERIOD BEFORE THE
10 LAST CHANGE OF OWNERSHIP OF THE PROPERTY.

11 (2) IF AN ASSESSMENT CHANGE MADE UNDER THIS SECTION RESULTS
12 IN INCREASED PROPERTY TAXES, THE ADDITIONAL TAXES SHALL BE COL-
13 LECTED BY THE TREASURER OF THE LOCAL TAX COLLECTING UNIT IF THE
14 LOCAL TAX COLLECTING UNIT HAS POSSESSION OF A TAX ROLL FOR A YEAR
15 FOR WHICH AN ASSESSMENT CHANGE IS MADE OR BY THE COUNTY TREASURER
16 IF THE COUNTY HAS POSSESSION OF A TAX ROLL FOR A YEAR FOR WHICH
17 AN ASSESSMENT CHANGE IS MADE. NOT LATER THAN 20 DAYS AFTER
18 RECEIVING THE AFFIDAVIT CERTIFYING THE AMOUNT OF TAXES DUE UNDER
19 SUBSECTION (1), THE TREASURER OF THE LOCAL TAX COLLECTING UNIT IF
20 THE LOCAL TAX COLLECTING UNIT HAS POSSESSION OF A TAX ROLL FOR A
21 YEAR FOR WHICH AN ASSESSMENT CHANGE IS MADE OR THE COUNTY TREA-
22 SURER IF THE COUNTY HAS POSSESSION OF A TAX ROLL FOR A YEAR FOR
23 WHICH AN ASSESSMENT CHANGE IS MADE SHALL SUBMIT A CORRECTED TAX
24 BILL, ITEMIZED BY TAXING JURISDICTION, TO THE OWNER OF THE PROP-
25 erty ON WHICH THE ADDITIONAL TAXES ARE ASSESSED, BY FIRST-CLASS
26 MAIL, ADDRESS CORRECTION REQUESTED. EXCEPT FOR REAL PROPERTY
27 SUBJECT TO TAXATION UNDER 1974 PA 198, MCL 207.551 TO 207.572,

1 1905 PA 282, MCL 207.1 TO 207.21, 1953 PA 189, MCL 211.181 TO
2 211.182, AND THE COMMERCIAL REDEVELOPMENT ACT, 1978 PA 255, MCL
3 207.651 TO 207.668, AND FOR REAL PROPERTY ONLY, IF THE ADDITIONAL
4 TAXES REMAIN UNPAID ON THE MARCH 1 IN THE YEAR IMMEDIATELY SUC-
5 CEEDING THE YEAR IN WHICH THE ASSESSOR SUBMITTED THE AFFIDAVIT
6 CERTIFYING THE ADDITIONAL TAXES UNDER SUBSECTION (1), THE REAL
7 PROPERTY ON WHICH THE ADDITIONAL TAXES ARE DUE SHALL BE RETURNED
8 AS DELINQUENT TO THE COUNTY TREASURER. REAL PROPERTY RETURNED
9 FOR DELINQUENT TAXES UNDER THIS SECTION, AND UPON WHICH TAXES,
10 INTEREST, PENALTIES, AND FEES REMAIN UNPAID AFTER THE PROPERTY IS
11 RETURNED AS DELINQUENT TO THE COUNTY TREASURER, IS SUBJECT TO
12 FORFEITURE, FORECLOSURE, AND SALE FOR THE ENFORCEMENT AND COLLEC-
13 TION OF THE DELINQUENT TAXES AS PROVIDED IN SECTIONS 78 TO 79A.

14 (3) IF AN ASSESSMENT CHANGE MADE UNDER THIS SECTION RESULTS
15 IN A DECREASED TAX LIABILITY, A REFUND OF EXCESS TAX PAYMENTS
16 SHALL BE MADE BY THE COUNTY TREASURER AND SHALL INCLUDE INTEREST
17 AT THE RATE PROVIDED UNDER SECTION 37 OF THE TAX TRIBUNAL ACT,
18 1973 PA 186, MCL 205.737, FROM THE DATE OF THE PAYMENT OF THE TAX
19 TO THE DATE OF THE PAYMENT OF THE REFUND. THE COUNTY TREASURER
20 SHALL CHARGE A REFUND OF EXCESS TAX PAYMENTS UNDER THIS SUBSEC-
21 TION TO THE VARIOUS TAXING JURISDICTIONS IN THE SAME PROPORTION
22 AS THE TAXES LEVIED.