

SENATE SUBSTITUTE FOR
HOUSE BILL NO. 5551

A bill to amend 1953 PA 189, entitled
"An act to provide for the taxation of lessees and users of
tax-exempt property,"
by amending section 2 (MCL 211.182).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 2. (1) Taxes levied under this act shall be assessed
2 to ~~such~~ the lessees or users of real property and shall be
3 collected at the same time and in the same manner as taxes
4 ~~assessed to owners of real property, except that such taxes~~
5 collected under the general property tax act, 1893 PA 206, MCL
6 211.1 to 211.157.

7 (2) Taxes levied under this act shall not become a lien
8 against the property.

9 (3) When due, ~~such~~ taxes levied under this act shall
10 constitute a debt due from the lessee or user to the township,
11 city, village, county, and school district for which the taxes

1 were assessed. ~~and shall be recoverable by direct action of~~
2 ~~assumpsit.~~

3 (4) Delinquent taxes levied under this act shall be collected
4 at the same time and in the same manner as taxes levied on
5 personal property are collected under sections 46 and 47(2) of
6 the general property tax act, 1893 PA 206, MCL 211.46 and 211.47.