

HOUSE BILL No. 4427

March 15, 2011, Introduced by Reps. Howze, Santana, Hobbs, Dillon, Brunner, Segal, Smiley, Haugh, Constan, Lipton, Darany, Kandrevas, Ananich, McCann, Switalski, Barnett, Geiss, Slavens, Liss, Bauer, Jackson and Meadows and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 78f (MCL 211.78f), as amended by 2003 PA 263.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 78f. (1) Except as otherwise provided in section 79 for
2 certified abandoned property, not later than the February 1
3 immediately succeeding the date that unpaid taxes were returned to
4 the county treasurer for forfeiture, foreclosure, and sale under
5 section 60a(1) or (2) or returned to the county treasurer as
6 delinquent under section 78a, the county treasurer shall send a
7 notice by certified mail, return receipt requested, to the person
8 to whom a tax bill for property returned for delinquent taxes was
9 last sent and, if different, to the person identified as the owner
10 of property returned for delinquent taxes as shown on the current

1 records of the county treasurer and to those persons identified
2 under section 78e(2). The notice required under this subsection
3 shall include all of the following:

4 (a) The date, **STATING THE MONTH, DAY, AND YEAR**, property on
5 which those unpaid taxes were returned as delinquent will be
6 forfeited to the county treasurer for the unpaid delinquent taxes,
7 interest, penalties, and fees.

8 (b) A statement that a person who holds a legal interest in
9 the property may lose that interest as a result of the forfeiture
10 and subsequent foreclosure proceeding.

11 (c) A legal description or parcel number of the property and
12 the street address of the property, if available.

13 (d) The person to whom the notice is addressed.

14 (e) The unpaid delinquent taxes, interest, penalties, and fees
15 due on the property.

16 (f) A schedule of the additional interest, penalties, and fees
17 that will accrue on the immediately succeeding March 1 pursuant to
18 section 78g if those unpaid delinquent taxes, interest, penalties,
19 and fees due on the property are not paid.

20 (g) A statement that unless those unpaid delinquent taxes,
21 interest, penalties, and fees are paid on or before the March 31
22 immediately succeeding the entry in an uncontested case of a
23 judgment foreclosing the property under section 78k, absolute title
24 to the property shall vest in the foreclosing governmental unit.

25 (h) A statement of the person's rights of redemption and
26 notice that the rights of redemption will expire on the March 31
27 immediately succeeding the entry in an uncontested case of a

1 judgment foreclosing the property under section 78k.

2 (2) The notice required under subsection (1) shall also be
3 mailed to the property by first-class mail, addressed to
4 "occupant", if the notice was not sent to the occupant of the
5 property pursuant to subsection (1).

6 (3) A county treasurer may insert 1 or more additional notices
7 in a newspaper published and circulated in the county in which the
8 property is located, if there is one. If no newspaper is published
9 in that county, publication may be made in a newspaper published
10 and circulated in an adjoining county.

11 (4) The county treasurer may publish the street address, if
12 available, of property subject to forfeiture under section 78g on
13 the immediately succeeding March 1 for delinquent taxes or the
14 street address, if available, of property subject to forfeiture
15 under section 78g on the immediately succeeding March 1 for
16 delinquent taxes and the name of the person to whom a tax bill for
17 property returned for delinquent taxes was last sent and, if
18 different, the name of the person identified as the owner of the
19 property returned for delinquent taxes as shown on the current
20 records of the county treasurer in a newspaper published and
21 circulated in the county in which the property is located, if there
22 is one. If no newspaper is published in that county, publication
23 may be made in a newspaper published and circulated in an adjoining
24 county.