

HOUSE BILL No. 6064

December 2, 2014, Introduced by Rep. Price and referred to the Committee on Local Government.

A bill to amend 1893 PA 206, entitled "The general property tax act," by amending sections 24e, 29, 34a, 51, 78i, 78m, 79a, and 152 (MCL 211.24e, 211.29, 211.34a, 211.51, 211.78i, 211.78m, 211.79a, and 211.152), section 24e as amended by 2002 PA 197, section 34a as amended by 1986 PA 138, section 51 as amended by 2012 PA 57, section 78i as amended by 2006 PA 611, section 78m as amended by 2006 PA 498, and section 79a as added by 1999 PA 133.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 24e. (1) As used in this section:

2 (a) "Additional millage rate" means a millage rate for
3 operating purposes in excess of the millage rate permitted by
4 subsection (2).

5 (b) "Additions" means that term as defined in section 34d.

1 (c) "Base tax rate" means a millage rate for a local unit of
2 government equal to the dollar amount of taxes levied for operating
3 purposes for the concluding fiscal year from existing property
4 divided by the taxable value of existing property for ad valorem
5 property tax levies for the ensuing fiscal year.

6 (d) "Concluding fiscal year" means the fiscal year of the
7 taxing unit immediately preceding the fiscal year for which a
8 limitation under this section is applied or calculated.

9 (e) "Ensuing fiscal year" means the fiscal year of the taxing
10 unit for which a limitation under this section is applied or
11 calculated.

12 (f) "Existing property" means all property against which ad
13 valorem property taxes were levied by a local unit for its
14 concluding fiscal year, minus all property that is considered
15 losses for purposes of ad valorem property tax levies of the local
16 unit for the ensuing fiscal year.

17 (g) "Local unit of government" or "taxing unit" means a city,
18 village, township, charter township, county, charter county, local
19 school district, intermediate school district, community college
20 district, or authority.

21 (h) "Losses" means that term as defined in section 34d.

22 (i) "Operating purposes" means all purposes for which ad
23 valorem property taxes are levied by the taxing unit other than the
24 levy of ad valorem property taxes to provide local school districts
25 revenue that is deposited in a building and site fund, or to pay
26 principal and interest due on a bond or note if and to the extent
27 the ad valorem taxes levied for this purpose are in addition to

1 charter or statutory limitations, as authorized by the revised
2 municipal finance act, 2001 PA 34, MCL 141.2101 to 141.2821.

3 (2) Except as provided by subsection (3), unless the taxing
4 unit complies with section 16 of the uniform budgeting and
5 accounting act, 1968 PA 2, MCL 141.436, the governing body of a
6 taxing unit shall not levy ad valorem property taxes for operating
7 purposes for an ensuing fiscal year of the taxing unit that yield
8 an amount more than the sum of the taxes levied at the base tax
9 rate on additions within the taxing unit for the ensuing fiscal
10 year plus an amount equal to the taxes levied for operating
11 purposes for the concluding fiscal year on existing property. If
12 the taxing unit is a county, for purposes of this calculation the
13 resulting sum shall be reduced by an amount equal to the estimate
14 of the distribution as certified by the state treasurer to be
15 received by the county pursuant to section 10 of the state
16 convention facility development act, 1985 PA 106, MCL 207.630, to
17 the extent that the distribution has been appropriated by the
18 legislature and the estimate has been certified by the state
19 treasurer before the final date on which a county millage rate can
20 be certified for the ensuing year. For purposes of this section,
21 the state treasurer shall certify an amount that is an estimate of
22 the amount to be distributed to each county pursuant to section 10
23 of the state convention facility development act, 1985 PA 106, MCL
24 207.630.

25 (3) Unless the taxing unit complies with section 16 of the
26 uniform budgeting and accounting act, 1968 PA 2, MCL 141.436, a
27 governing body of a taxing unit may approve a levy of an additional

1 millage rate only after providing the notice required by
2 subsections (6) and (9) and holding a public hearing of the
3 governing body as prescribed by subsection (6). To approve the levy
4 of the additional millage rate, the governing body shall adopt a
5 separate resolution or ordinance.

6 (4) If, as a result of an appeal of county equalization or
7 state equalization, the state equalized valuation of a unit of
8 local government changes, and an incorrect amount of property taxes
9 has been levied, the amount of additional tax revenue or the
10 shortage of tax revenue shall be deducted from or added to the next
11 regular tax levy for that unit of local government after the
12 determination of the rate authorized pursuant to this section. If
13 the legislature makes an appropriation to a county pursuant to
14 section 10 of the state convention facility development act, 1985
15 PA 106, MCL 207.630, after the final date a county millage rate can
16 be certified for the ensuing year, if an appropriation made
17 pursuant to section 10 of the state convention facility development
18 act, 1985 PA 106, MCL 207.630, is reduced by an executive order, or
19 if the amount of a distribution pursuant to section 10 of the state
20 convention facility development act, 1985 PA 106, MCL 207.630,
21 varies from the estimated amount certified by the state treasurer
22 pursuant to subsection (2), the amount of additional tax revenue or
23 the shortage of tax revenue shall be deducted from or added to the
24 next regularly estimated amount for purposes of the next required
25 calculations under subsections (2) and (11).

26 (5) If, at any time, the taxing unit determines that the
27 published, proposed additional millage rate or an adopted

1 additional millage rate is insufficient, the taxing unit shall
2 readvertise, hold another public hearing of the governing body,
3 and, if necessary, revote.

4 (6) The public hearing of the governing body of a taxing unit
5 required pursuant to subsections (3) and (5) shall be held for the
6 purpose of receiving testimony and discussing a levy of an
7 additional millage rate for its ensuing fiscal year. In addition to
8 satisfying the requirements under the open meetings act, 1976 PA
9 267, MCL 15.261 to 15.275, **BEFORE JANUARY 1, 2015**, the local unit
10 of government or taxing unit shall publish notice of this public
11 hearing in a newspaper of general circulation within the local unit
12 of government or taxing unit. **BEGINNING JANUARY 1, 2015, THE LOCAL**
13 **UNIT OF GOVERNMENT OR TAXING UNIT SHALL PROVIDE TIER B NOTICE OF**
14 **THIS PUBLIC HEARING AS SET FORTH IN THE LOCAL GOVERNMENT PUBLIC**
15 **NOTICE ACT.** This notice shall be published **OR PROVIDED** not less
16 than 6 days before the public hearing and may be jointly published
17 **OR PROVIDED** with the notice of the public hearing on the taxing
18 unit's proposed budget as required by section 2 of 1963 (2nd Ex
19 Sess) PA 43, MCL 141.412, if both public hearings are held jointly.
20 ~~This~~**THE** notice **PUBLISHED OR PROVIDED** shall specify the time, date,
21 and place of the public hearing and shall include, in addition to
22 other pertinent information the local unit of government or taxing
23 unit may elect to include, a statement indicating the proposed
24 additional millage rate, the percentage by which this proposed
25 additional millage rate would increase revenues for operating
26 purposes from ad valorem property tax levies permitted by operation
27 of subsection (2), the percentage of increased revenue from the

1 immediately preceding year that the taxing unit would receive if
2 the additional millage rate is not approved, and that the date and
3 location the taxing unit plans to take action on the proposed
4 resolution or ordinance will be announced at the public hearing.
5 ~~This~~**THE** notice **PUBLISHED OR PROVIDED** shall also provide a
6 statement that the taxing unit publishing **OR PROVIDING** the notice
7 has complete authority to establish the number of mills to be
8 levied from within its authorized millage rate. ~~The notice~~**NOTICES**
9 **PUBLISHED IN A NEWSPAPER UNDER THIS SUBSECTION** shall be in not less
10 than 12-point type, shall be preceded by a headline stating "notice
11 of a public hearing on increasing property taxes" which shall be in
12 not less than 18-point type, shall be not less than 8 vertical
13 column inches and 4 horizontal inches, and shall not be placed in
14 that portion of the newspaper reserved for legal notice and
15 classified advertisements.

16 (7) The proposed additional millage rate, which is required by
17 subsection (6) to be part of the notice of the public hearing,
18 shall be established by a resolution adopted by the governing body
19 of the taxing unit before conducting the public hearing.

20 (8) Not more than 10 days after a public hearing, a taxing
21 unit may approve the levy of an additional millage rate, but shall
22 not approve an additional millage rate that is greater than a
23 proposed additional millage rate that was published **OR PROVIDED**
24 pursuant to subsection (6) and on which the public hearing has been
25 held.

26 (9) Each local unit shall send timely written notice of the
27 time, date, and place of a public hearing to be held pursuant to

1 this section to all newspapers of general circulation within the
2 local unit.

3 (10) This section shall not serve to extend or authorize the
4 levy of ad valorem property taxes at a tax rate in excess of the
5 maximum permitted by law, or to prevent the reduction of the tax
6 rate either by action of the governing body of the taxing unit or
7 pursuant to this act, including sections 34 and 34d. Reductions in
8 millage rates that may be required by the compound operation of
9 sections 34 and 34d shall be calculated independently of the tax
10 rate limitation determined by operation of this section.

11 (11) If the sum of a county's operating property tax levy for
12 the ensuing fiscal year plus the county's distribution to be
13 received pursuant to section 10 of the state convention facility
14 development act, 1985 PA 106, MCL 207.630, exceeds the product of
15 the county's taxable value for the ensuing fiscal year times the
16 greater of the county's base tax rate or concluding fiscal year's
17 operating millage rate, then an amount equal to the lesser of 50%
18 of the excess or 50% of the state convention facility development
19 act distribution shall be used for substance abuse treatment
20 programs within the county. The proceeds received by the taxing
21 unit shall be distributed to ~~the coordinating agency designated for~~
22 ~~that county pursuant to section 6226 of the public health code,~~
23 ~~1978 PA 368, MCL 333.6226, A DEPARTMENT-DESIGNATED COMMUNITY MENTAL~~
24 ~~HEALTH ENTITY DESIGNATED UNDER SECTION 274 OF THE MENTAL HEALTH~~
25 ~~CODE, 1974 PA 258, MCL 330.1274,~~ and used only for substance abuse
26 prevention and treatment programs in the county from which the
27 proceeds originated.

1 (12) Except as provided in subsection (13), this section
2 applies to a fiscal year of a taxing unit for which ad valorem
3 property taxes are levied in 1982 or in any year after 1982. This
4 section does not apply for the ensuing fiscal year of a local unit
5 of government that levied ad valorem property taxes for operating
6 purposes of 1 mill or less for its concluding fiscal year.

7 (13) This section does not apply to local school districts in
8 1994.

9 (14) In 1995, the calculations made pursuant to this section
10 by local school districts shall be made without regard to the
11 exemption provided under section 1211 of the revised school code,
12 1976 PA 451, MCL 380.1211, and the taxable value of property exempt
13 under section 1211 of the revised school code, 1976 PA 451, MCL
14 380.1211, is not considered a loss.

15 Sec. 29. (1) On the Tuesday immediately following the first
16 Monday in March, the board of review of each township shall meet at
17 the office of the supervisor, at which time the supervisor shall
18 submit to the board the assessment roll for the current year, as
19 prepared by the supervisor, and the board shall proceed to examine
20 and review the assessment roll.

21 (2) During that day, and the day following, if necessary, the
22 board, of its own motion, or on sufficient cause being shown by a
23 person, shall add to the roll the names of persons, the value of
24 personal property, and the description and value of real property
25 liable to assessment in the township, omitted from the assessment
26 roll. The board shall correct errors in the names of persons, in
27 the descriptions of property upon the roll, and in the assessment

1 and valuation of property. The board shall do whatever else is
2 necessary to make the roll comply with this act.

3 (3) The roll shall be reviewed according to the facts existing
4 on the tax day. The board shall not add to the roll property not
5 subject to taxation on the tax day, and the board shall not remove
6 from the roll property subject to taxation on that day regardless
7 of a change in the taxable status of the property since that day.

8 (4) The board shall pass upon each valuation and each
9 interest, and shall enter the valuation of each, as fixed by the
10 board, in a separate column.

11 (5) The roll as prepared by the supervisor shall stand as
12 approved and adopted as the act of the board of review, except as
13 changed by a vote of the board. If for any cause a quorum does not
14 assemble during the days above mentioned, the roll as prepared by
15 the supervisor shall stand as if approved by the board of review.

16 (6) The business which the board may perform shall be
17 conducted at a public meeting of the board held in compliance with
18 ~~Act No. 267 of the Public Acts of 1976, being sections 15.261 to~~
19 ~~15.275 of the Michigan Compiled Laws. **THE OPEN MEETINGS ACT, 1976**~~
20 **PA 267, MCL 15.261 TO 15.275.** Public notice of the time, date, and
21 place of the meeting shall be given in the manner required by ~~Act~~
22 ~~No. 267 of the Public Acts of 1976. Notice~~ **THE OPEN MEETINGS ACT,**
23 **1976 PA 267, MCL 15.261 TO 15.275. BEFORE JANUARY 1, 2015, NOTICE**
24 of the date, time, and place of the meeting of the board of review
25 shall be given at least 1 week before the meeting by publication in
26 a generally circulated newspaper serving the area. The notice shall
27 appear in 3 successive issues of the newspaper where available;

1 otherwise, by the posting of the notice in 5 conspicuous places in
2 the township. **BEGINNING JANUARY 1, 2015, TIER A PUBLIC NOTICE OF**
3 **THE TIME, DATE, AND PLACE OF THE MEETING SHALL BE GIVEN NOT MORE**
4 **THAN 30 DAYS BUT NOT LESS THAN 14 DAYS BEFORE THE MEETING AS SET**
5 **FORTH IN THE LOCAL GOVERNMENT PUBLIC NOTICE ACT.**

6 (7) When the board of review makes a change in the assessment
7 of property or adds property to the assessment roll, the person
8 chargeable with the assessment shall be promptly notified in such a
9 manner as will assure the person opportunity to attend the second
10 meeting of the board of review provided in section 30.

11 Sec. 34a. ~~(1)~~—The equalization director of each county shall
12 prepare a tabular statement each year, by the ~~several~~—cities and
13 townships of the county, showing the tentative recommended
14 equalization ratios and estimated multipliers necessary to compute
15 individual state equalized valuation of real property and of
16 personal property. ~~The~~ **BEFORE JANUARY 1, 2015, THE** county shall
17 publish the tabulation in a newspaper of general circulation within
18 the county on or before the third Monday in February each year. ~~and~~
19 **BEGINNING JANUARY 1, 2015, THE COUNTY SHALL PROVIDE TIER C PUBLIC**
20 **NOTICE OF THE TABULATION ON OR BEFORE THE THIRD MONDAY IN FEBRUARY**
21 **EACH YEAR AS SET FORTH IN THE LOCAL GOVERNMENT PUBLIC NOTICE ACT.**
22 **THE COUNTY SHALL** furnish a copy **OF THE TABULATION** to each assessor
23 and to each of the boards of review in the county and to the state
24 tax commission. All notices of meetings of the boards of review
25 shall give the tentative ratios and estimated multipliers
26 pertaining to their jurisdiction. The tentative recommended
27 equalization ratios and multiplying figures shall not prejudice the

1 equalization procedures of the county board of commissioners or the
2 state tax commission.

3 ~~—— (2) If the final equalization multiplier for only the 1986 tax~~
4 ~~year exceeds the tentative multiplier used in preparing the~~
5 ~~assessment notice and as a result of action of the state board of~~
6 ~~equalization or county board of commissioners a taxpayer's~~
7 ~~assessment as equalized is in excess of 50% of true cash value,~~
8 ~~that person may appeal directly to the tax tribunal. The appeal~~
9 ~~shall be filed under this subsection during 1986 on or before the~~
10 ~~third Monday in August and shall be heard in the same manner as~~
11 ~~other appeals of the tribunal. An appeal pursuant to this~~
12 ~~subsection shall not result in an equalized value less than the~~
13 ~~assessed value multiplied by the tentative equalization multiplier~~
14 ~~used in preparing the assessment notice.~~

15 Sec. 51. (1) If a township treasurer does not file his or her
16 bond with the county treasurer as prescribed by law and the
17 township board fails to appoint a treasurer to give the bond and
18 deliver a receipt for the bond to the supervisor by December 10,
19 the supervisor shall deliver the tax roll with the necessary
20 warrant directed to the county treasurer, who shall make the
21 collection and return of taxes. The county treasurer, pursuant to
22 the adoption of a resolution by the county board of commissioners,
23 has the same powers and duties to add a property tax administration
24 fee, a late penalty charge, and interest to all taxes collected as
25 conferred upon a township treasurer under section 44. The excess of
26 the amount of property tax administration fees over the expense to
27 the county in collecting the taxes shall be returned to the

1 township, and the remainder of the property tax administration fees
2 and any late penalty charges imposed shall be credited to the
3 county general fund. For the purpose of collecting the taxes, the
4 county treasurer is vested with all the powers conferred upon the
5 township treasurer and an action may be brought on the county
6 treasurer's bond under the same circumstances as on those of a
7 township treasurer.

8 (2) A local tax collecting unit that collects a summer
9 property tax shall defer the collection of summer property taxes
10 against the following property for which a deferment is claimed
11 until the following February 15:

12 (a) The principal residence of a taxpayer who meets both of
13 the following conditions:

14 (i) Meets 1 or more of the following conditions:

15 (A) Is a totally and permanently disabled person, blind
16 person, paraplegic, quadriplegic, eligible serviceperson, eligible
17 veteran, or eligible widow or widower, as these persons are defined
18 in chapter 9 of the income tax act of 1967, 1967 PA 281, MCL
19 206.501 to 206.532.

20 (B) Is 62 years of age or older, including the unremarried
21 surviving spouse of a person who was 62 years of age or older at
22 the time of death.

23 (ii) For the prior taxable year had a total household income of
24 the following:

25 (A) For taxes levied before January 1, 2005, \$25,000.00, or
26 less.

27 (B) For taxes levied after December 31, 2004 and before

1 January 1, 2006, \$35,000.00, or less.

2 (C) For taxes levied after December 31, 2005 and before
3 January 1, 2007, \$37,500.00, or less.

4 (D) For taxes levied after December 31, 2006, \$40,000.00, or
5 less.

6 (b) Property classified or used as agricultural real property
7 if the gross receipts of the agricultural or horticultural
8 operations in the previous year or the average gross receipts of
9 the operations in the previous 3 years are not less than the
10 household income of the owner in the previous year or the combined
11 household incomes in the previous year of the individual members of
12 a limited liability company or partners of a partnership that owns
13 the agricultural real property. A limited liability company or
14 partnership may claim the deferment under this section only if the
15 individual members of the limited liability company or partners of
16 the partnership qualified for the deferment under this section
17 before the individual members or partners formed the limited
18 liability company or partnership.

19 (3) A taxpayer may claim a deferment provided by subsection
20 (2) by filing with the treasurer of the local property tax
21 collecting unit an intent to defer the summer property taxes that
22 are due and payable in that year without penalty or interest. Taxes
23 deferred under subsection (2) that are not paid by the following
24 February 15 are not subject to penalties or interest for the period
25 of deferment.

26 (4) The intent statement required by subsection (3) shall be
27 on a form prescribed and provided by the department of treasury to

1 the treasurer of the local property tax collecting unit.

2 (5) The treasurer of the local property tax collecting unit
3 that collects a summer property tax shall do the following:

4 (a) ~~Cause~~ **BEFORE JANUARY 1, 2015, CAUSE** a notice of the
5 availability of the deferment to be published in a newspaper of
6 general circulation within the local property tax collecting unit
7 or to be included as an insertion with the tax bill. **BEGINNING**
8 **JANUARY 1, 2015, PROVIDE TIER C PUBLIC NOTICE OF THE AVAILABILITY**
9 **OF THE DEFERMENT AS SET FORTH IN THE LOCAL GOVERNMENT PUBLIC NOTICE**
10 **ACT OR INCLUDE NOTICE OF THE AVAILABILITY OF THE DEFERMENT AS AN**
11 **INSERTION WITH THE TAX BILL.**

12 (b) Assist persons in completing the deferment form.

13 (6) If a local property tax collecting unit that collects a
14 summer property tax also collects a winter property tax in the same
15 year, a statement of the amount of taxes deferred pursuant to
16 subsection (2) shall be in the December tax statement mailed by the
17 local property tax collecting unit for each summer property tax
18 payment that was deferred from collection. If a local property tax
19 collecting unit that collects a summer property tax does not
20 collect a winter property tax in the same year, it shall mail a
21 statement of the amount of taxes deferred under subsection (2) at
22 the same time December tax statements are required to be mailed
23 under section 44.

24 (7) Persons eligible for deferment of summer property taxes
25 under subsection (2) may file their intent to defer until September
26 15 or the time the tax would otherwise become subject to interest
27 or a late penalty charge for late payment, whichever is later.

1 (8) To the extent permitted by the revised school code, 1976
2 PA 451, MCL 380.1 to 380.1852, or the charter of a local property
3 tax collecting unit, a local property tax collecting unit may
4 provide for the levy and collection of summer property taxes. The
5 terms and conditions of collection established by or under an
6 agreement executed pursuant to the revised school code, 1976 PA
7 451, MCL 380.1 to 380.1852, or the charter of a local tax
8 collecting unit govern a summer property tax levy.

9 (9) As used in this section:

10 (a) "Principal residence" means property exempt under section
11 7cc.

12 (b) "Summer property tax" means a levy of ad valorem property
13 taxes that first becomes a lien before December 1 of any calendar
14 year.

15 Sec. 78i. (1) Not later than May 1 immediately succeeding the
16 forfeiture of property to the county treasurer under section 78g,
17 the foreclosing governmental unit shall initiate a search of
18 records identified in subsection (6) to identify the owners of a
19 property interest in the property who are entitled to notice under
20 this section of the show cause hearing under section 78j and the
21 foreclosure hearing under section 78k. The foreclosing governmental
22 unit may enter into a contract with 1 or more authorized
23 representatives to perform a title search or may request from 1 or
24 more authorized representatives another title search product to
25 identify the owners of a property interest in the property as
26 required under this subsection or to perform other functions
27 required for the collection of delinquent taxes under this act.

1 (2) After conducting the search of records under subsection
2 (1), the foreclosing governmental unit or its authorized
3 representative shall determine the address reasonably calculated to
4 apprise those owners of a property interest of the show cause
5 hearing under section 78j and the foreclosure hearing under section
6 78k and shall send notice of the show cause hearing under section
7 78j and the foreclosure hearing under section 78k to those owners,
8 and to a person entitled to notice of the return of delinquent
9 taxes under section 78a(4), by certified mail, return receipt
10 requested, not less than 30 days before the show cause hearing. If
11 after conducting the search of records under subsection (1) the
12 foreclosing governmental unit is unable to determine an address
13 reasonably calculated to inform a person with an interest in a
14 forfeited property, or if the foreclosing governmental unit
15 discovers a deficiency in notice under subsection (4), the
16 following shall be considered reasonable steps by the foreclosing
17 governmental unit or its authorized representative to ascertain the
18 address of a person entitled to notice under this section or to
19 ascertain an address necessary to correct the deficiency in notice
20 under subsection (4):

21 (a) For an individual, a search of the records of the probate
22 court for the county in which the property is located.

23 (b) For an individual, a search of the qualified voter file
24 established under section 509o of the Michigan election law, 1954
25 PA 116, MCL 168.509o, which is authorized by this subdivision.

26 (c) For a partnership, a search of partnership records filed
27 with the county clerk.

1 (d) For a business entity other than a partnership, a search
2 of business entity records filed with the department of labor and
3 economic growth.

4 (3) The foreclosing governmental unit or its authorized
5 representative or authorized agent shall make a personal visit to
6 each parcel of property forfeited to the county treasurer under
7 section 78g to ascertain whether or not the property is occupied.
8 If the property appears to be occupied, the foreclosing
9 governmental unit or its authorized representative shall do all of
10 the following:

11 (a) Attempt to personally serve upon a person occupying the
12 property notice of the show cause hearing under section 78j and the
13 foreclosure hearing under section 78k.

14 (b) If a person occupying the property is personally served,
15 orally inform the occupant that the property will be foreclosed and
16 the occupants will be required to vacate unless all forfeited
17 unpaid delinquent taxes, interest, penalties, and fees are paid, of
18 the time within which all forfeited unpaid delinquent taxes,
19 interest, penalties, and fees must be paid, and of agencies or
20 other resources that may be available to assist the owner to avoid
21 loss of the property.

22 (c) If the occupant appears to lack the ability to understand
23 the advice given, notify the department of human services or
24 provide the occupant with the names and telephone numbers of the
25 agencies that may be able to assist the occupant.

26 (d) If the foreclosing governmental unit or its authorized
27 representative is not able to personally meet with the occupant,

1 the foreclosing governmental unit or its authorized representative
2 shall place the notice in a conspicuous manner on the property and
3 shall also place in a conspicuous manner on the property a notice
4 that explains, in plain English, that the property will be
5 foreclosed unless forfeited unpaid delinquent taxes, interest,
6 penalties, and fees are paid, the time within which forfeited
7 unpaid delinquent taxes, interest, penalties, and fees must be
8 paid, and the names, addresses, and telephone numbers of agencies
9 or other resources that may be available to assist the occupant to
10 avoid loss of the property. If this state is the foreclosing
11 governmental unit within a county, the department of treasury shall
12 perform the personal visit to each parcel of property under this
13 subsection on behalf of this state.

14 (4) If the foreclosing governmental unit or its authorized
15 representative discovers any deficiency in the provision of notice,
16 the foreclosing governmental unit shall take reasonable steps in
17 good faith to correct that deficiency not later than 30 days before
18 the show cause hearing under section 78j, if possible.

19 (5) If the foreclosing governmental unit or its authorized
20 representative is unable to ascertain the address reasonably
21 calculated to apprise the owners of a property interest entitled to
22 notice under this section, or is unable to notify the owner of a
23 property interest under subsection (2), the notice shall be made ~~by~~
24 ~~publication.~~ **AS PROVIDED IN THIS SUBSECTION. BEFORE JANUARY 1,**
25 **2015, A** notice shall be published for 3 successive weeks, once each
26 week, in a newspaper published and circulated in the county in
27 which the property is located, if there is one. If no paper is

1 published in that county, publication shall be made in a newspaper
2 published and circulated in an adjoining county. ~~This publication~~
3 **BEGINNING JANUARY 1, 2015, TIER A PUBLIC NOTICE SHALL BE PROVIDED**
4 **AS SET FORTH IN THE LOCAL GOVERNMENT PUBLIC NOTICE ACT. NOTICE**
5 **UNDER THIS SUBSECTION** shall be instead of notice under subsection
6 (2).

7 (6) The owner of a property interest is entitled to notice
8 under this section of the show cause hearing under section 78j and
9 the foreclosure hearing under section 78k if that owner's interest
10 was identifiable by reference to any of the following sources
11 before the date that the county treasurer records the certificate
12 required under section 78g(2):

13 (a) Land title records in the office of the county register of
14 deeds.

15 (b) Tax records in the office of the county treasurer.

16 (c) Tax records in the office of the local assessor.

17 (d) Tax records in the office of the local treasurer.

18 (7) The notice required under subsections (2) and (3) shall
19 include all of the following:

20 (a) The date on which the property was forfeited to the county
21 treasurer.

22 (b) A statement that the person notified may lose his or her
23 interest in the property as a result of the foreclosure proceeding
24 under section 78k.

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

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

1 (e) The total taxes, interest, penalties, and fees due on the
2 property.

3 (f) The date and time of the show cause hearing under section
4 78j.

5 (g) The date and time of the hearing on the petition for
6 foreclosure under section 78k, and a statement that unless the
7 forfeited unpaid delinquent taxes, interest, penalties, and fees
8 are paid on or before the March 31 immediately succeeding the entry
9 of a judgment foreclosing the property under section 78k, or in a
10 contested case within 21 days of the entry of a judgment
11 foreclosing the property under section 78k, the title to the
12 property shall vest absolutely in the foreclosing governmental unit
13 and that all existing interests in oil or gas in that property
14 shall be extinguished except the following:

15 (i) The interests of a lessee or an assignee of an interest of
16 a lessee under an oil or gas lease in effect as to that property or
17 any part of that property if the lease was recorded in the office
18 of the register of deeds in the county in which the property is
19 located before the date of filing the petition for foreclosure
20 under section 78h.

21 (ii) Interests preserved as provided in section 1(3) of 1963 PA
22 42, MCL 554.291.

23 (h) An explanation of the person's rights of redemption and
24 notice that the rights of redemption will expire on the March 31
25 immediately succeeding the entry of a judgment foreclosing the
26 property under section 78k, or in a contested case 21 days after
27 the entry of a judgment foreclosing the property under section 78k.

1 (8) The ~~published~~ notice required under subsection (5) shall
2 include all of the following:

3 (a) A legal description or parcel number of each property.

4 (b) The street address of each property, if available.

5 (c) The name of any person or entity entitled to notice under
6 this section who has not been notified under subsection (2) or (3).

7 (d) The date and time of the show cause hearing under section
8 78j.

9 (e) The date and time of the hearing on the petition for
10 foreclosure under section 78k.

11 (f) A statement that unless all forfeited unpaid delinquent
12 taxes, interest, penalties, and fees are paid on or before the
13 March 31 immediately succeeding the entry of a judgment foreclosing
14 the property under section 78k, or in a contested case within 21
15 days of the entry of a judgment foreclosing the property under
16 section 78k, the title to the property shall vest absolutely in the
17 foreclosing governmental unit and that all existing interests in
18 oil or gas in that property shall be extinguished except the
19 following:

20 (i) The interests of a lessee or an assignee of an interest of
21 a lessee under an oil or gas lease in effect as to that property or
22 any part of that property if the lease was recorded in the office
23 of the register of deeds in the county in which the property is
24 located before the date of filing the petition for foreclosure
25 under section 78h.

26 (ii) Interests preserved as provided in section 1(3) of 1963 PA
27 42, MCL 554.291.

1 (g) A statement that a person with an interest in the property
2 may lose his or her interest in the property as a result of the
3 foreclosure proceeding under section 78k and that all existing
4 interests in oil or gas in that property shall be extinguished
5 except the following:

6 (i) The interests of a lessee or an assignee of an interest of
7 a lessee under an oil or gas lease in effect as to that property or
8 any part of that property if the lease was recorded in the office
9 of the register of deeds in the county in which the property is
10 located before the date of filing the petition for foreclosure
11 under section 78h.

12 (ii) Interests preserved as provided in section 1(3) of 1963 PA
13 42, MCL 554.291.

14 (9) The owner of a property interest who has been properly
15 served with a notice of the show cause hearing under section 78j
16 and the foreclosure hearing under section 78k and who failed to
17 redeem the property as provided under this act shall not assert any
18 of the following:

19 (a) That notice was insufficient or inadequate on the grounds
20 that some other owner of a property interest was not also served.

21 (b) That the redemption period provided under this act was
22 extended in any way on the grounds that some other owner of a
23 property interest was not also served.

24 (10) The failure of the foreclosing governmental unit to
25 comply with any provision of this section shall not invalidate any
26 proceeding under this act if the owner of a property interest or a
27 person to whom a tax deed was issued is accorded the minimum due

1 process required under the state constitution of 1963 and the
2 constitution of the United States.

3 (11) As used in this section, "authorized representative"
4 includes all of the following:

5 (a) A title insurance company or agent licensed to conduct
6 business in this state.

7 (b) An attorney licensed to practice law in this state.

8 (c) A person accredited in land title search procedures by a
9 nationally recognized organization in the field of land title
10 searching.

11 (d) A person with demonstrated experience searching land title
12 records, as determined by the foreclosing governmental unit.

13 (12) The provisions of this section relating to notice of the
14 show cause hearing under section 78j and the foreclosure hearing
15 under section 78k are exclusive and exhaustive. Other requirements
16 relating to notice or proof of service under other law, rule, or
17 legal requirement are not applicable to notice and proof of service
18 under this section.

19 Sec. 78m. (1) Not later than the first Tuesday in July,
20 immediately succeeding the entry of judgment under section 78k
21 vesting absolute title to tax delinquent property in the
22 foreclosing governmental unit, this state is granted the right of
23 first refusal to purchase property at the greater of the minimum
24 bid or its fair market value by paying that amount to the
25 foreclosing governmental unit if the foreclosing governmental unit
26 is not this state. If this state elects not to purchase the
27 property under its right of first refusal, a city, village, or

1 township may purchase for a public purpose any property located
2 within that city, village, or township set forth in the judgment
3 and subject to sale under this section by payment to the
4 foreclosing governmental unit of the minimum bid. If a city,
5 village, or township does not purchase that property, the county in
6 which that property is located may purchase that property under
7 this section by payment to the foreclosing governmental unit of the
8 minimum bid. If property is purchased by a city, village, township,
9 or county under this subsection, the foreclosing governmental unit
10 shall convey the property to the purchasing city, village,
11 township, or county within 30 days. If property purchased by a
12 city, village, township, or county under this subsection is
13 subsequently sold for an amount in excess of the minimum bid and
14 all costs incurred relating to demolition, renovation,
15 improvements, or infrastructure development, the excess amount
16 shall be returned to the delinquent tax property sales proceeds
17 account for the year in which the property was purchased by the
18 city, village, township, or county or, if this state is the
19 foreclosing governmental unit within a county, to the land
20 reutilization fund created under section 78n. Upon the request of
21 the foreclosing governmental unit, a city, village, township, or
22 county that purchased property under this subsection shall provide
23 to the foreclosing governmental unit without cost information
24 regarding any subsequent sale or transfer of the property. This
25 subsection applies to the purchase of property by this state, a
26 city, village, or township, or a county prior to a sale held under
27 subsection (2).

1 (2) Subject to subsection (1), beginning on the third Tuesday
2 in July immediately succeeding the entry of the judgment under
3 section 78k vesting absolute title to tax delinquent property in
4 the foreclosing governmental unit and ending on the immediately
5 succeeding first Tuesday in November, the foreclosing governmental
6 unit, or its authorized agent, at the option of the foreclosing
7 governmental unit, shall hold at least 2 property sales at 1 or
8 more convenient locations at which property foreclosed by the
9 judgment entered under section 78k shall be sold by auction sale,
10 which may include an auction sale conducted via an internet
11 website. ~~Notice~~**BEFORE JANUARY 1, 2015, NOTICE** of the time and
12 location of the sales shall be published not less than 30 days
13 before each sale in a newspaper published and circulated in the
14 county in which the property is located, if there is one. If no
15 newspaper is published in that county, publication shall be made in
16 a newspaper published and circulated in an adjoining county.
17 **BEGINNING JANUARY 1, 2015, TIER B PUBLIC NOTICE OF THE TIME AND**
18 **LOCATION OF THE SALES SHALL BE PROVIDED AS SET FORTH IN THE LOCAL**
19 **GOVERNMENT PUBLIC NOTICE ACT NOT LESS THAN 30 DAYS BEFORE EACH**
20 **SALE.** Each sale shall be completed before the first Tuesday in
21 November immediately succeeding the entry of judgment under section
22 78k vesting absolute title to the tax delinquent property in the
23 foreclosing governmental unit. Except as provided in subsection
24 (5), property shall be sold to the person bidding the highest
25 amount above the minimum bid. The foreclosing governmental unit may
26 sell parcels individually or may offer 2 or more parcels for sale
27 as a group. The minimum bid for a group of parcels shall equal the

1 sum of the minimum bid for each parcel included in the group. The
2 foreclosing governmental unit may adopt procedures governing the
3 conduct of the sale and may cancel the sale prior to the issuance
4 of a deed under this subsection if authorized under the procedures.
5 The foreclosing governmental unit may require full payment by cash,
6 certified check, or money order at the close of each day's bidding.
7 Not more than 30 days after the date of a sale under this
8 subsection, the foreclosing governmental unit shall convey the
9 property by deed to the person bidding the highest amount above the
10 minimum bid. The deed shall vest fee simple title to the property
11 in the person bidding the highest amount above the minimum bid,
12 unless the foreclosing governmental unit discovers a defect in the
13 foreclosure of the property under sections 78 to 78/. If this state
14 is the foreclosing governmental unit within a county, the
15 department of natural resources shall conduct the sale of property
16 under this subsection and subsections (4) and (5) on behalf of this
17 state.

18 (3) For sales held under subsection (2), after the conclusion
19 of that sale, and prior to any additional sale held under
20 subsection (2), a city, village, or township may purchase any
21 property not previously sold under subsection (1) or (2) by paying
22 the minimum bid to the foreclosing governmental unit. If a city,
23 village, or township does not purchase that property, the county in
24 which that property is located may purchase that property under
25 this section by payment to the foreclosing governmental unit of the
26 minimum bid.

27 (4) If property is purchased by a city, village, township, or

1 county under subsection (3), the foreclosing governmental unit
2 shall convey the property to the purchasing city, village, or
3 township within 30 days.

4 (5) All property subject to sale under subsection (2) shall be
5 offered for sale at not less than 2 sales conducted as required by
6 subsection (2). The final sale held under subsection (2) shall be
7 held not less than 28 days after the previous sale under subsection
8 (2). At the final sale held under subsection (2), the sale is
9 subject to the requirements of subsection (2), except that the
10 minimum bid shall not be required. However, the foreclosing
11 governmental unit may establish a reasonable opening bid at the
12 sale to recover the cost of the sale of the parcel or parcels.

13 (6) On or before December 1 immediately succeeding the date of
14 the sale under subsection (5), a list of all property not
15 previously sold by the foreclosing governmental unit under this
16 section shall be transferred to the clerk of the city, village, or
17 township in which the property is located. The city, village, or
18 township may object in writing to the transfer of 1 or more parcels
19 of property set forth on that list. On or before December 30
20 immediately succeeding the date of the sale under subsection (5),
21 all property not previously sold by the foreclosing governmental
22 unit under this section shall be transferred to the city, village,
23 or township in which the property is located, except those parcels
24 of property to which the city, village, or township has objected.
25 Property located in both a village and a township may be
26 transferred under this subsection only to a village. The city,
27 village, or township may make the property available under the

1 urban homestead act, 1999 PA 127, MCL 125.2701 to 125.2709, or for
2 any other lawful purpose.

3 (7) If property not previously sold is not transferred to the
4 city, village, or township in which the property is located under
5 subsection (6), the foreclosing governmental unit shall retain
6 possession of that property. If the foreclosing governmental unit
7 retains possession of the property and the foreclosing governmental
8 unit is this state, title to the property shall vest in the land
9 bank fast track authority created under section 15 of the land bank
10 fast track act, 2003 PA 258, MCL 124.765.

11 (8) A foreclosing governmental unit shall deposit the proceeds
12 from the sale of property under this section into a restricted
13 account designated as the "delinquent tax property sales proceeds
14 for the year ____". The foreclosing governmental unit shall
15 direct the investment of the account. The foreclosing governmental
16 unit shall credit to the account interest and earnings from account
17 investments. Proceeds in that account shall only be used by the
18 foreclosing governmental unit for the following purposes in the
19 following order of priority:

20 (a) The delinquent tax revolving fund shall be reimbursed for
21 all taxes, interest, and fees on all of the property, whether or
22 not all of the property was sold.

23 (b) All costs of the sale of property for the year shall be
24 paid.

25 (c) Any costs of the foreclosure proceedings for the year,
26 including, but not limited to, costs of mailing, publication,
27 personal service, and outside contractors shall be paid.

1 (d) Any costs for the sale of property or foreclosure
2 proceedings for any prior year that have not been paid or
3 reimbursed from that prior year's delinquent tax property sales
4 proceeds shall be paid.

5 (e) Any costs incurred by the foreclosing governmental unit in
6 maintaining property foreclosed under section 78k before the sale
7 under this section shall be paid, including costs of any
8 environmental remediation.

9 (f) If the foreclosing governmental unit is not this state,
10 any of the following:

11 (i) Any costs for the sale of property or foreclosure
12 proceedings for any subsequent year that are not paid or reimbursed
13 from that subsequent year's delinquent tax property sales proceeds
14 shall be paid from any remaining balance in any prior year's
15 delinquent tax property sales proceeds account.

16 (ii) Any costs for the defense of title actions.

17 (iii) Any costs incurred in administering the foreclosure and
18 disposition of property forfeited for delinquent taxes under this
19 act.

20 (g) If the foreclosing governmental unit is this state, any
21 remaining balance shall be transferred to the land reutilization
22 fund created under section 78n.

23 (h) In 2008 and each year after 2008, if the foreclosing
24 governmental unit is not this state, not later than June 30 of the
25 second calendar year after foreclosure, the foreclosing
26 governmental unit shall submit a written report to its board of
27 commissioners identifying any remaining balance and any contingent

1 costs of title or other legal claims described in subdivisions (a)
2 through (f). All or a portion of any remaining balance, less any
3 contingent costs of title or other legal claims described in
4 subdivisions (a) through (f), may subsequently be transferred into
5 the general fund of the county by the board of commissioners.

6 (9) Two or more county treasurers of adjacent counties may
7 elect to hold a joint sale of property as provided in this section.
8 If 2 or more county treasurers elect to hold a joint sale, property
9 may be sold under this section at a location outside of the county
10 in which the property is located. The sale may be conducted by any
11 county treasurer participating in the joint sale. A joint sale held
12 under this subsection may include or be an auction sale conducted
13 via an internet website.

14 (10) The foreclosing governmental unit shall record a deed for
15 any property transferred under this section with the county
16 register of deeds. The foreclosing governmental unit may charge a
17 fee in excess of the minimum bid and any sale proceeds for the cost
18 of recording a deed under this subsection.

19 (11) As used in this section, "minimum bid" is the minimum
20 amount established by the foreclosing governmental unit for which
21 property may be sold under this section. The minimum bid shall
22 include all of the following:

23 (a) All delinquent taxes, interest, penalties, and fees due on
24 the property. If a city, village, or township purchases the
25 property, the minimum bid shall not include any taxes levied by
26 that city, village, or township and any interest, penalties, or
27 fees due on those taxes.

1 (b) The expenses of administering the sale, including all
2 preparations for the sale. The foreclosing governmental unit shall
3 estimate the cost of preparing for and administering the annual
4 sale for purposes of prorating the cost for each property included
5 in the sale.

6 (12) For property transferred to this state under subsection
7 (1), a city, village, or township under subsection (6) or retained
8 by a foreclosing governmental unit under subsection (7), all taxes
9 due on the property as of the December 31 following the transfer or
10 retention of the property are canceled effective on that December
11 31.

12 (13) For property sold under this section, transferred to this
13 state under subsection (1), a city, village, or township under
14 subsection (6), or retained by a foreclosing governmental unit
15 under subsection (7), all liens for costs of demolition, safety
16 repairs, debris removal, or sewer or water charges due on the
17 property as of the December 31 immediately succeeding the sale,
18 transfer, or retention of the property are canceled effective on
19 that December 31. This subsection does not apply to liens recorded
20 by the department of environmental quality under this act or the
21 land bank fast track act, 2003 PA 258, MCL 124.751 to 124.774.

22 (14) If property foreclosed under section 78k and held by or
23 under the control of a foreclosing governmental unit is a facility
24 as defined under section ~~20101(1)(e)~~**20101** of the natural resources
25 and environmental protection act, 1994 PA 451, MCL 324.20101, prior
26 to the sale or transfer of the property under this section, the
27 property is subject to all of the following:

1 (a) Upon reasonable written notice from the department of
2 environmental quality, the foreclosing governmental unit shall
3 provide access to the department of environmental quality, its
4 employees, contractors, and any other person expressly authorized
5 by the department of environmental quality to conduct response
6 activities at the foreclosed property. Reasonable written notice
7 under this subdivision may include, but is not limited to, notice
8 by electronic mail or facsimile, if the foreclosing governmental
9 unit consents to notice by electronic mail or facsimile prior to
10 the provision of notice by the department of environmental quality.

11 (b) If requested by the department of environmental quality to
12 protect public health, safety, and welfare or the environment, the
13 foreclosing governmental unit shall grant an easement for access to
14 conduct response activities on the foreclosed property as
15 authorized under chapter 7 of the natural resources and
16 environmental protection act, 1994 PA 451, MCL 324.20101 to
17 ~~324.20519-324.20302.~~

18 (c) If requested by the department of environmental quality to
19 protect public health, safety, and welfare or the environment, the
20 foreclosing governmental unit shall place and record deed
21 restrictions on the foreclosed property as authorized under chapter
22 7 of the natural resources and environmental protection act, 1994
23 PA 451, MCL 324.20101 to ~~324.20519-324.20302.~~

24 (d) The department of environmental quality may place an
25 environmental lien on the foreclosed property as authorized under
26 section 20138 of the natural resources and environmental protection
27 act, 1994 PA 451, MCL 324.20138.

1 (15) If property foreclosed under section 78k and held by or
2 under the control of a foreclosing governmental unit is a facility
3 as defined under section ~~20101(1)(e)~~**20101** of the natural resources
4 and environmental protection act, 1994 PA 451, MCL 324.20101, prior
5 to the sale or transfer of the property under this section, the
6 department of environmental quality shall request and the
7 foreclosing governmental unit shall transfer the property to the
8 state land bank fast track authority created under section 15 of
9 the land bank fast track act, 2003 PA 258, MCL 124.765, if all of
10 the following apply:

11 (a) The department of environmental quality determines that
12 conditions at a foreclosed property are an acute threat to the
13 public health, safety, and welfare, to the environment, or to other
14 property.

15 (b) The department of environmental quality proposes to
16 undertake or is undertaking state-funded response activities at the
17 property.

18 (c) The department of environmental quality determines that
19 the sale, retention, or transfer of the property other than under
20 this subsection would interfere with response activities by the
21 department of environmental quality.

22 Sec. 79a. (1) A person who holds a tax deed issued on
23 abandoned property may quiet title to that abandoned property in
24 the circuit court of the county in which the abandoned property is
25 located by doing all of the following:

26 (a) The tax deed holder or his or her authorized agent
27 conducts a title search on the abandoned property.

1 (b) After conducting the title search as provided in
2 subdivision (a), the tax deed holder or his or her authorized agent
3 sends notice by certified mail, return receipt requested, to the
4 owner and to all persons with a legal interest in each parcel of
5 abandoned property subject to accelerated foreclosure under this
6 section, as determined by the records in the office of the register
7 of deeds and in records maintained by the county treasurer and the
8 state treasurer. If, for any reason, the notice cannot be delivered
9 to the last recorded address of the owner or persons with a legal
10 interest in the abandoned property, notice shall be made by
11 publication. ~~The~~ **BEFORE JANUARY 1, 2015, THE** notice shall be
12 published for 4 successive weeks, once each week, in a newspaper
13 published and circulated in the county in which the parcel is
14 located, if there is one. If no newspaper is published in the
15 county where the parcel is located, publication shall be made in a
16 newspaper published and circulated in an adjoining county.
17 ~~Publication under this subdivision is subject to the requirements~~
18 ~~set forth in section 65.~~ **BEGINNING JANUARY 1, 2015, TIER A PUBLIC**
19 **NOTICE SHALL BE PROVIDED AS SET FORTH IN THE LOCAL GOVERNMENT**
20 **PUBLIC NOTICE ACT.**

21 (c) At the request of the tax deed holder, the building
22 inspector of the municipality in which the property is located
23 inspects the property and executes an affidavit attesting that the
24 abandoned property is vacant, dilapidated, or open to entrance or
25 trespass. The cost of the inspection shall be paid by the tax deed
26 holder and shall be included in the amount necessary to redeem the
27 property.

1 (d) The tax deed holder or his or her authorized agent posts a
2 notice on the abandoned property not less than 90 days before a
3 foreclosure action is brought under this subsection.

4 (e) The notice required under this subsection shall include,
5 but is not limited to, all of the following:

6 (i) The legal description, parcel number, and, if known, the
7 street address of the abandoned property.

8 (ii) A statement of the total amount that must be paid to the
9 county treasurer to redeem the abandoned property within 90 days of
10 receipt of the notice, including fees to cover the cost of a title
11 search, publication, and inspection by the municipal building
12 inspector.

13 (iii) A statement of the person's rights of redemption and
14 notice that the rights of redemption will expire 90 days after the
15 person has received notice by mail or publication.

16 (iv) A statement that unless the taxes, interest, penalties,
17 and fees are paid before the 90-day redemption period expires and a
18 judgment of foreclosure is entered, title to the abandoned property
19 shall vest absolutely in the petitioning tax deed holder.

20 (f) If the abandoned property is not redeemed by the owner or
21 a person with a legal interest in the abandoned property by payment
22 to the county treasurer within 90 days of service of the notice,
23 the tax deed holder may bring an action in the circuit court of the
24 county in which the abandoned property is located and petition the
25 court to issue a judgment to quiet title in favor of the tax deed
26 holder. The tax deed holder shall provide all of the following to
27 the circuit court:

1 (i) An affidavit from the building inspector of the
2 municipality as provided in subdivision (c).

3 (ii) A title search on the abandoned property that identifies
4 all owners and persons with a legal interest in the abandoned
5 property as determined by the records maintained in the office of
6 the register of deeds, the county treasurer, and the state
7 treasurer.

8 (iii) Proofs of service required under this section. If a tax
9 deed holder fails to serve notice on 1 or more persons with a legal
10 interest in the abandoned property as required under this section,
11 service on any other person is not invalidated and the redemption
12 period for any other person is not stayed or extended.

13 (iv) An affidavit from the county treasurer certifying to the
14 lack of payment within the 90-day redemption period.

15 (2) If the circuit court enters a judgment in favor of the
16 petitioning tax deed holder, the circuit court shall foreclose the
17 abandoned property as requested in the petition for foreclosure.
18 The circuit court's judgment shall specify all of the following:

19 (a) The legal description and, if known, the street address
20 and parcel number of the abandoned property foreclosed.

21 (b) That fee simple title to the abandoned property foreclosed
22 by the judgment is vested absolutely in the petitioning tax deed
23 holder without any further rights of redemption.

24 (c) That, as of the date of the judgment, all delinquent
25 property taxes, demolition liens, and all other municipal liens of
26 any kind, except future installments of special assessments, are
27 extinguished.

1 (d) That all existing recorded and unrecorded interests in
2 that property are extinguished, except a visible or recorded
3 easement or right-of-way.

4 (e) That the petitioning tax deed holder has good and
5 marketable fee simple title to the property.

6 (3) If a judgment for foreclosure is entered under subsection
7 (2) and all existing recorded and unrecorded interests in a parcel
8 of property are extinguished as provided in the judgment, the
9 owners of any extinguished recorded or unrecorded interest in that
10 property shall not bring an action for possession of the property
11 against any subsequent owner, but may only bring an action to
12 recover monetary damages. An action to recover monetary damages
13 under this subsection shall not be brought more than 2 years after
14 a judgment for foreclosure is entered under subsection (2).
15 Monetary damages shall be determined as of the date a judgment for
16 foreclosure is entered under subsection (2).

17 (4) For purposes of this section, property shall be considered
18 abandoned if all of the following requirements are satisfied:

19 (a) Within 30 days before the commencement of foreclosure
20 proceedings under this section, the tax deed holder mails by
21 certified mail, return receipt requested, to the last known address
22 of the owner and all persons with a legal interest in the abandoned
23 property a notice that the property is abandoned and that the tax
24 deed holder intends to foreclose it.

25 (b) Before commencement of foreclosure proceedings under this
26 section, the tax deed holder executes and records an affidavit in
27 the office of the register of deeds in the county in which the

1 abandoned property is located that states all of the following:

2 (i) That the tax deed holder has mailed to the last known
3 address of the owner and all persons with a legal interest in the
4 abandoned property a notice of abandonment and intention to
5 foreclose pursuant to subdivision (a) and that the owner or any
6 person with a legal interest in the abandoned property has not
7 responded to the notice.

8 (ii) That the tax deed holder or his or her authorized agent
9 has made a personal inspection of the abandoned property and that
10 the inspection did not reveal that the owner or any person with a
11 legal interest in the abandoned property is presently occupying or
12 intends to occupy the abandoned property.

13 (c) The tax deed holder mails by certified mail, return
14 receipt requested, a copy of the affidavit recorded under
15 subdivision (b) to the owner or any person with a legal interest in
16 the abandoned property at his or her last known address before
17 commencing foreclosure proceedings under this section.

18 (d) The owner or any person with a legal interest in the
19 abandoned property, before the judgment of foreclosure is entered,
20 does not give a written affidavit to the tax deed holder and record
21 a duplicate original in the office of the register of deeds of the
22 county in which the abandoned property is located stating that the
23 owner or person with a legal interest in the abandoned property is
24 occupying or intends to occupy the abandoned property.

25 Sec. 152. (1) After the various assessment rolls required to
26 be made under this act or under the provisions of any municipal
27 charter have been passed upon by the several boards of review, and

1 prior to ~~the making and delivery of~~ **DELIVERING** the tax rolls to the
2 proper officer for collection of taxes, and in no case later than
3 the first Monday in May, the ~~several~~ assessment rolls shall be
4 subject to inspection by the state tax commission or by any member
5 or duly authorized representative ~~thereof.~~ **OF THE STATE TAX**
6 **COMMISSION.** If it appears to the **STATE TAX** commission after such
7 investigation, or is made to appear to the **STATE TAX** commission by
8 written complaint of any taxpayer ~~,~~ or assessing officer ~~,~~ that
9 property subject to taxation has been omitted from or improperly
10 described ~~upon~~ **ON** the roll or individual assessments have not been
11 made in compliance with law, the **STATE TAX** commission may issue an
12 order directing the assessor whose assessments are to be reviewed
13 to appear with ~~his~~ **THE** assessment roll and the sworn statements of
14 the person or persons whose property or whose assessments are to be
15 considered at a time and place to be stated in the order, the time
16 to be not less than 14 days from the date of the issuance of the
17 order, and the place to be at the office of the board of
18 supervisors at the county seat or at ~~such other~~ **ANOTHER** place in
19 the county in which the roll was ~~made~~ **PREPARED** as the **STATE TAX**
20 commission ~~shall deem most~~ **DEEMS** convenient for the hearing. ~~herein~~
21 ~~provided.~~ A written complaint by a taxpayer or assessing officer
22 shall be deemed to have been filed timely if it was deposited in
23 the United States mail on or before the first Monday of May. No
24 written complaint of any taxpayer shall be accepted by the state
25 tax commission unless the taxpayer has protested the assessment
26 from which he appeals to the board of review.

27 (2) A notice of the hearing shall be sent by ~~registered~~

1 **CERTIFIED** mail, ~~with~~ return receipt requested, to all persons whose
2 assessments are to be considered, at their last known address. ~~7~~
3 ~~except that where the commission shall conduct~~ **HOWEVER, IF THE**
4 **STATE TAX COMMISSION CONDUCTS** a general review of all assessments
5 within the taxing district, ~~such~~ **BEFORE JANUARY 1, 2015**, notice
6 shall be by publication in a newspaper published in the county, if
7 there be any. If no newspaper is published in the county, then the
8 notice shall be by publication in a newspaper with general
9 circulation in the county, at least 5 days before the date of the
10 hearings. **BEGINNING JANUARY 1, 2015, TIER B PUBLIC NOTICE OF A**
11 **GENERAL REVIEW OF ALL ASSESSMENTS WITHIN THE TAXING DISTRICT SHALL**
12 **BE PROVIDED AS SET FORTH IN THE LOCAL GOVERNMENT PUBLIC NOTICE ACT**
13 **NOT LESS THAN 5 DAYS BEFORE THE DATE OF THE HEARINGS.** A copy of the
14 order shall also be served upon the supervisor or assessing officer
15 ~~in whose~~ **WITH** possession **OF** the **ASSESSMENT** roll ~~shall be~~ at least
16 14 days before he **OR SHE** is required to appear with the **ASSESSMENT**
17 roll. The **STATE TAX** commission, or any member or duly authorized
18 representative ~~thereof~~, **OF THE STATE TAX COMMISSION**, shall appear
19 at the time and place mentioned in the order, and the supervisor or
20 assessing officer upon whom notice ~~shall have been~~ **WAS** served shall
21 **ALSO** appear ~~also~~ with the assessment roll. The **STATE TAX** commission
22 or any member or duly authorized representatives ~~thereof~~ **OF THE**
23 **STATE TAX COMMISSION** shall ~~then and there~~ hold a hearing ~~as to~~
24 **DETERMINE** the proper assessment of all property and persons
25 mentioned in the notice, and all persons affected or liable to be
26 affected by review of the assessments ~~thus provided for~~ may appear
27 and be heard at the hearing. ~~In any case where~~ **IF** the hearings

1 ~~shall be~~ **ARE** held by a duly authorized representative of the state
 2 tax commission, he **OR SHE** shall report the facts brought forth at
 3 the hearing to the members of the state tax commission, who will
 4 determine the true and lawful assessment or change in the
 5 description of property as found necessary.

6 (3) ~~In case~~ **IF** the **STATE TAX** commission, or **A** member thereof,
 7 ~~who shall act in the review, shall determine~~ **OF THE STATE TAX**
 8 **COMMISSION, DETERMINES** that the assessments ~~so~~ reviewed are not
 9 assessed according to law, ~~he or they~~ **THE STATE TAX COMMISSION OR**
 10 **MEMBER OF THE STATE TAX COMMISSION** shall, in a column provided for
 11 that purpose, place opposite the property ~~the~~ **ITS** true and lawful
 12 assessment. ~~of it.~~ Any increase or decrease of the assessment ~~by~~
 13 ~~such action~~ shall also increase or decrease the state equalized
 14 ~~value~~ **VALUATION** of the local **TAX COLLECTING** unit ~~wherein~~ **IN WHICH**
 15 the property is located by the amount that ~~such~~ **THE** property's
 16 state equalized ~~value~~ **VALUATION** has been altered. ~~As to the~~ **FOR**
 17 property not ~~upon~~ **ON** the assessment roll, the **STATE TAX** commission,
 18 or member thereof ~~OF THE STATE TAX COMMISSION~~ acting in the review,
 19 shall place it ~~upon~~ **THAT PROPERTY ON** the assessment roll by proper
 20 description and shall place ~~thereafter,~~ in the proper column ~~,~~ **ON**
 21 **THE ASSESSMENT ROLL** the true cash value of the property. ~~As to~~ **FOR**
 22 property not properly described ~~upon~~ **ON** the assessment roll, the
 23 **STATE TAX** commission, or member thereof ~~OF THE STATE TAX COMMISSION~~
 24 acting in the review, shall make ~~such~~ **ANY NECESSARY** change in the
 25 description of the property assessed. ~~as is found necessary.~~ The
 26 **STATE TAX** commission shall also spread ~~upon~~ **ON** the **ASSESSMENT** roll
 27 a certificate, signed by the chairman **OF THE STATE TAX COMMISSION,**

1 showing the day and date on which the assessment roll was reviewed.
2 For appearing with the roll as required ~~herein~~ **UNDER THIS SECTION**
3 the supervisor or assessing officer shall receive the same per diem
4 as ~~is received by him~~ while in attendance at the meeting of the
5 board of supervisors, to be presented to and paid by the proper
6 officer of the ~~municipality~~ **LOCAL TAX COLLECTING UNIT** of which he
7 **OR SHE** is the assessing officer in the manner as his **OR HER** other
8 compensation is paid. In all ~~of its proceedings the contested case~~
9 ~~provisions of Act No. 197 of the Public Acts of 1952 as amended,~~
10 ~~shall not be applicable to~~ **OF** the state tax commission, and in its
11 ~~determination, article VI, section 28 ,~~ **OF ARTICLE VI** of the **STATE**
12 constitution of ~~the state of Michigan~~ **1963** shall apply. If the
13 final action of the **STATE TAX** commission or member **OF THE STATE TAX**
14 **COMMISSION** results in a change in the **PROPERTY'S** assessment, the
15 **STATE TAX** commission, on a form provided by the **STATE TAX**
16 commission, shall notify each affected school district, county,
17 township, and city of its action. ~~When~~ **IF** the assessment of any
18 property has been reviewed by the **STATE TAX** commission ~~as herein~~
19 ~~authorized, such~~ **UNDER THIS SECTION, THAT** assessment shall not be
20 changed for a period of 3 years without the written consent of the
21 **STATE TAX** commission. ~~Whenever~~ **IF** a local assessing district **TAX**
22 **COLLECTING UNIT** fails to have an assessment roll prepared as
23 required ~~in~~ **UNDER** this act and it becomes necessary for the **STATE**
24 **TAX** commission to assess the ~~properties~~ **PROPERTY** in the ~~district~~
25 **THAT LOCAL TAX COLLECTING UNIT**, either by its own staff or the
26 county equalization department under direction of the **STATE TAX**
27 commission, the local ~~assessing district~~ **TAX COLLECTING UNIT** shall

1 bear the cost of ~~such~~ **THAT** assessment and shall reimburse ~~the~~ **THIS**
2 state or **THE** county.

3 Enacting section 1. This amendatory act does not take effect
4 unless Senate Bill No. _____ or House Bill No. _____ (request no.
5 04127'13 a) of the 97th Legislature is enacted into law.