

**SUBSTITUTE FOR  
SENATE BILL NO. 725**

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending sections 78b, 78c, and 78f (MCL 211.78b, 211.78c, and  
211.78f), sections 78b and 78c as amended by 2015 PA 202 and  
section 78f as amended by 2015 PA 190.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 78b. Except as otherwise provided in section 79 for  
2 certified abandoned property, on or within 60 days before the June  
3 1 immediately succeeding the date that unpaid taxes are returned to  
4 the county treasurer as delinquent under section 78a, the county  
5 treasurer shall send notice of all the following by first-class  
6 mail, address correction requested, to the person to whom a tax  
7 bill for property returned for delinquent taxes was last sent or to



1 the person identified as the owner of property returned for  
2 delinquent taxes, to a person entitled to notice of the return of  
3 delinquent taxes under section 78a(4), and to a person to whom a  
4 tax certificate for property returned for delinquent taxes was  
5 issued under former section 71, as shown on the current records of  
6 the county treasurer:

7 (a) The date property on which unpaid taxes were returned as  
8 delinquent will be forfeited to the county treasurer for those  
9 unpaid delinquent taxes, interest, penalties, and fees, **along with,**  
10 **in those counties offering payment plans, a statement that payment**  
11 **plans may be available to avoid foreclosure and sale of the**  
12 **property.**

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

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

18 (d) The person or persons to whom the notice is addressed.

19 (e) The unpaid delinquent taxes, interest, penalties, and fees  
20 due on the property, **and a schedule of all additional interest,**  
21 **penalties, and fees that will accrue through the immediately**  
22 **succeeding March 1 under the provisions of this act relating to the**  
23 **return, forfeiture, and foreclosure of property for delinquent**  
24 **taxes if no payment is made by that March 1 toward delinquent**  
25 **taxes, interest, penalties, and fees due on the property.**

26 (f) A statement that unless those unpaid delinquent taxes,  
27 interest, penalties, and fees are paid on or before the March 31  
28 immediately succeeding the entry in an uncontested case of a  
29 judgment foreclosing the property under section 78k, absolute title



1 to the property ~~shall~~**will** vest in the foreclosing governmental  
2 unit.

3 (g) A statement of the person's rights of redemption and  
4 notice that the rights of redemption will expire on the March 31  
5 immediately succeeding the entry in an uncontested case of a  
6 judgment foreclosing the property under section 78k.

7 (h) **A statement warning that a delinquent payment submitted to**  
8 **the local tax collecting unit, rather than the county treasurer,**  
9 **cannot be applied to the delinquent amount and will not prevent**  
10 **foreclosure.**

11 (i) **A statement in bold type not smaller than 12-point font**  
12 **with contact information for help in preventing foreclosure and**  
13 **sale of the property.**

14 Sec. 78c. Except as otherwise provided in section 79 for  
15 certified abandoned property, on or within 60 days before the  
16 September 1 immediately succeeding the date that unpaid taxes are  
17 returned to the county treasurer as delinquent under section 78a,  
18 the county treasurer shall send notice of all the following by  
19 first-class mail, address correction requested, to the person to  
20 whom a tax bill for property returned for delinquent taxes was last  
21 sent or to the person identified as the owner of property returned  
22 for delinquent taxes, to a person entitled to notice of the return  
23 of delinquent taxes under section 78a(4), and to a person to whom a  
24 tax certificate for property returned for delinquent taxes was  
25 issued under former section 71, as shown on the current records of  
26 the county treasurer:

27 (a) The date property on which unpaid taxes were returned as  
28 delinquent will be forfeited to the county treasurer for those  
29 unpaid delinquent taxes, interest, penalties, and fees, **along with,**



1 in those counties offering payment plans, a statement that payment  
 2 plans may be available to avoid foreclosure and sale of the  
 3 property.

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

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

9 (d) The person or persons to whom the notice is addressed.

10 (e) The unpaid delinquent taxes, interest, penalties, and fees  
 11 due on the property, **and a schedule of all additional interest,**  
 12 **penalties, and fees that will accrue through the immediately**  
 13 **succeeding March 1 under the provisions of this act relating to the**  
 14 **return, forfeiture, and foreclosure of property for delinquent**  
 15 **taxes if no payment is made by that March 1 toward delinquent**  
 16 **taxes, interest, penalties, and fees due on the property.**

17 (f) A schedule of the additional fees that will accrue on the  
 18 immediately succeeding October 1 under section 78d if the unpaid  
 19 delinquent taxes, interest, penalties, and fees due on the property  
 20 are not paid.

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

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



1 judgment foreclosing the property under section 78k.

2 (i) A statement warning that a delinquent payment submitted to  
3 the local tax collecting unit, rather than the county treasurer,  
4 cannot be applied to the delinquent amount and will not prevent  
5 foreclosure.

6 (j) A statement in bold type not smaller than 12-point font  
7 with contact information for help in preventing foreclosure and  
8 sale of the property.

9 Sec. 78f. (1) Except as otherwise provided in section 79 for  
10 certified abandoned property, not later than the February 1  
11 immediately succeeding the date that unpaid taxes were returned to  
12 the county treasurer for forfeiture, foreclosure, and sale under  
13 section 60a(1) or (2) or returned to the county treasurer as  
14 delinquent under section 78a, the county treasurer shall send a  
15 notice by certified mail, return receipt requested, to the person  
16 to whom a tax bill for property returned for delinquent taxes was  
17 last sent and, if different, to the person identified as the owner  
18 of property returned for delinquent taxes as shown on the current  
19 records of the county treasurer and to those persons identified  
20 under section 78e(2). The notice required under this subsection  
21 ~~shall~~**must** include all of the following:

22 (a) The date property on which those unpaid taxes were  
23 returned as delinquent will be forfeited to the county treasurer  
24 for the unpaid delinquent taxes, interest, penalties, and fees.

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

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



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

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

4 (f) A schedule of the additional interest, penalties, and fees  
5 that will accrue on the immediately succeeding March 1 ~~pursuant to~~  
6 **under** section 78g if those unpaid delinquent taxes, interest,  
7 penalties, and fees due on the property are not paid.

8 (g) A statement that unless those unpaid delinquent taxes,  
9 interest, penalties, and fees are paid on or before the March 31  
10 immediately succeeding the entry in an uncontested case of a  
11 judgment foreclosing the property under section 78k, absolute title  
12 to the property ~~shall~~**will** vest in the foreclosing governmental  
13 unit.

14 (h) A statement of the person's rights of redemption and  
15 notice that the rights of redemption will expire on the March 31  
16 immediately succeeding the entry in an uncontested case of a  
17 judgment foreclosing the property under section 78k.

18 (i) **A statement warning that a delinquent payment submitted to**  
19 **the local tax collecting unit, rather than the county treasurer,**  
20 **cannot be applied to the delinquent amount and will not prevent**  
21 **foreclosure.**

22 (j) **A statement in bold type not smaller than 12-point font**  
23 **with contact information for help in preventing foreclosure and**  
24 **sale of the property.**

25 (2) The notice required under subsection (1) ~~shall~~**must** also  
26 be mailed to the property by first-class mail, addressed to  
27 "occupant", if the notice was not sent to the occupant of the  
28 property ~~pursuant to~~**under** subsection (1).

29 (3) A county treasurer may insert 1 or more additional notices



1 in a notice publication circulated in the county in which the  
2 property is located. If no notice publication is circulated in the  
3 county in which the property is located, the county treasurer may  
4 insert 1 or more additional notices in a notice publication  
5 circulated in an adjoining county. Additionally, a county treasurer  
6 may post 1 or more additional notices on a website, including, but  
7 not limited to, a website maintained by the county treasurer.

8 (4) The county treasurer may insert in a notice publication  
9 circulated in the county in which the property is located, notice  
10 of the street address, if available, of property subject to  
11 forfeiture under section 78g on the immediately succeeding March 1  
12 for delinquent taxes or the street address, if available, of  
13 property subject to forfeiture under section 78g on the immediately  
14 succeeding March 1 for delinquent taxes and the name of the person  
15 to whom a tax bill for property returned for delinquent taxes was  
16 last sent and, if different, the name of the person identified as  
17 the owner of the property returned for delinquent taxes as shown on  
18 the current records of the county treasurer. If no notice  
19 publication is circulated in the county in which the property is  
20 located, the county treasurer may insert a notice under this  
21 subsection in a notice publication circulated in an adjoining  
22 county. Additionally, a county treasurer may post on a website,  
23 including, but not limited to, a website maintained by the county  
24 treasurer.

25 Enacting section 1. This amendatory act does not take effect  
26 unless Senate Bill No. 726 of the 100th Legislature is enacted into  
27 law.

