

2001 PUBLIC AND LOCAL ACTS

[No. 100]

(HB 4717)

AN ACT to amend 1893 PA 206, entitled "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes on property, and for the collection of taxes levied; making those taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale or forfeiture and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection with property delinquent for taxes; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal acts and parts of acts," by amending section 60 (MCL 211.60), as amended by 1999 PA 123.

The People of the State of Michigan enact:

211.60 Disposition, sale, and redemption of delinquent tax property; purpose, method, and manner; time and place of tax sale; cancellation; expenses, county property tax administration fee, and interest; enforcement of lien; limitation on tax sale.

Sec. 60. (1) For taxes levied before January 1, 1999, property returned for delinquent taxes, and upon which taxes remain unpaid after the property is returned as delinquent under this act is subject to disposition, sale, and redemption for the enforcement and collection of the tax liens, in the method and manner as provided in this section and sections 60a to 77.

(2) Except as otherwise provided in this subsection, on the first Tuesday in May in each year, a tax sale for taxes levied before January 1, 1999 shall be held in the counties of this state by the county treasurers of those counties for and in behalf of this state. At the tax sale, property delinquent for taxes assessed in the third year preceding the sale or in a prior year shall be sold for the total of the unpaid taxes of those years. Not sooner than April 30, 2000 and April 30, 2001, the county treasurer may cancel the tax sale scheduled to take place on the first Tuesday in May 2000 and the first Tuesday in May 2001, respectively, if there are no outstanding bonds or notes issued by a county pursuant to sections 87b to 87e with respect to the delinquent taxes for which the sale is being conducted. For taxes levied before January 1, 1999, if property returned for delinquent taxes under this act is not offered at a tax sale pursuant to this section on or before May 1, 2001, the property is subject to forfeiture, foreclosure, and sale for the collection of delinquent taxes as provided in sections 78 to 79a.

(3) Delinquent tax sales shall include \$10.00 for expenses, as provided in section 59, a county property tax administration fee of 4%, and interest computed at a rate of 1.25% per month, except as provided in section 89, from the date the taxes originally became delinquent under this act.

(4) In the sale of liens on property for delinquent taxes or the forfeiture, foreclosure, and sale of property for delinquent taxes under sections 78 to 79a, the people of this state have a valid lien on the property, with rights to enforce the lien as a preferred or first

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claim on the property. The rights and choses to enforce the lien are the prima facie rights of this state, and shall not be set aside or annulled except in the manner and for the causes specified in this act.

(5) Any other provision of law to the contrary notwithstanding, a tax sale shall not be held after May 1, 2001.

This act is ordered to take immediate effect.

Approved July 27, 2001.

Filed with Secretary of State July 30, 2001.
