Senate Fiscal Agency P. O. Box 30036 Lansing, Michigan 48909-7536



BILL ANALYSIS

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House Bill 5875 (Substitute S-1 as reported) Sponsor: Representative Patricia Birkholz House Committee: Tax Policy Senate Committee: Finance

CONTENT

The bill would amend the General Property Tax Act to allow two or more township or city treasurers to file a joint petition with the circuit court regarding personal property taxes that remained uncollected for more than five years.

Currently, under the Act, if a tax on personal property remains unpaid for more than five years, the township or city clerk must prepare a statement showing various information. The township or city clerk must file the statement with the circuit court, along with a petition requesting that the city or township be allowed to strike the taxes from the tax rolls.

MCL 211.56a

Legislative Analyst: G. Towne

FISCAL IMPACT

This bill would have no State fiscal impact.

The bill would reduce legal costs for townships and cities that filed a joint petition to remove from the tax rolls delinquent personal property taxes that remained uncollected for more than five years.

Date Completed: 11-17-98

Fiscal Analyst: R. Ross