

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 56a (MCL 211.56a).

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

1       Sec. 56a. (1) ~~On or before the first day of May in the~~  
2 ~~sixth year after any tax upon personal property has been levied~~  
3 ~~which remains uncollected~~ IF A TAX LEVIED ON PERSONAL PROPERTY  
4 REMAINS UNCOLLECTED FOR MORE THAN 5 YEARS, the township or city  
5 treasurer shall ~~make in substantial record books duplicate~~  
6 ~~statements~~ PREPARE A STATEMENT showing ~~such~~ ALL OF THE  
7 FOLLOWING:

8       (A) THE taxes LEVIED upon personal property ~~remaining~~ THAT  
9 REMAIN unpaid. ~~, and the~~

10       (B) THE names of the persons against whom THOSE TAXES WERE  
11 assessed. ~~, the~~

1 (C) THE amount assessed against each ~~which~~ PERSON THAT  
2 remains uncollected, ~~to which shall be added~~ TOGETHER WITH all  
3 fees, ~~and~~ penalties, ~~for which provision is made by~~ AND  
4 INTEREST DUE UNDER this act or ~~by any~~ UNDER A city charter.

5 (2) The original copy of ~~such~~ THE statement PREPARED PUR-  
6 SUANT TO SUBSECTION (1) shall be filed with the circuit court of  
7 the county in which ~~such~~ THE township or city is located  
8 together with a petition. ~~, which shall appear on the first page~~  
9 ~~of the record book containing the statement required herein,~~  
10 ~~addressed to such circuit court stating therein that~~ TWO OR MORE  
11 TOWNSHIP OR CITY TREASURERS MAY FILE A JOINT PETITION UNDER THIS  
12 SECTION.

13 (3) THE PETITION SHALL STATE ALL OF THE FOLLOWING:

14 (A) THAT the taxes upon personal property as shown in ~~such~~  
15 THE statement have remained unpaid for more than 5 years after  
16 they were returned to the county treasurer as delinquent. ~~, that~~  
17 ~~the same~~

18 (B) THAT THE TAXES have remained delinquent despite the fact  
19 that ~~he and~~ THE TOWNSHIP OR CITY TREASURER OR his OR HER prede-  
20 cessors in office ~~have~~ exercised due diligence in an effort to  
21 collect ~~them and they~~ THE TAXES.

22 (C) THE TAXES are, to ~~his~~ THE TOWNSHIP OR CITY TREASURER'S  
23 best knowledge and information, uncollectible. ~~Such~~

24 (4) THE petition shall ~~pray~~ REQUEST that a date, not less  
25 than 30 nor more than 45 days after the date of filing ~~such~~ THE  
26 petition, ~~shall~~ be set for a hearing ~~thereon~~ ON THE PETITION  
27 and that ~~said court shall, after said hearing, enter a decree~~

1 THE COURT ENTER A JUDGMENT in favor of ~~such~~ THE township or  
2 city, ~~providing in all cases where the court shall determine~~  
3 ~~that the township or city treasurer and his predecessors in~~  
4 ~~office have exercised due diligence in an effort to collect the~~  
5 ~~taxes upon the personal property listed in said statement pro-~~  
6 ~~vided for in this section, that such~~ STRIKING THOSE taxes ~~shall~~  
7 ~~be stricken~~ from the tax rolls of the county and township or  
8 city. ~~and~~ IF A JUDGMENT IS ENTERED IN FAVOR OF THE TOWNSHIP OR  
9 CITY, THE TAXES IN THE STATEMENT shall cease to constitute an  
10 asset of ~~such~~ THE township or city, ~~of~~ the county in which  
11 the ~~same~~ TOWNSHIP OR CITY is located, and ~~of~~ any school dis-  
12 trict in which ~~such~~ THE personal property was located at the  
13 time it was assessed for taxes.

14 (5) The township or CITY treasurer shall, not less than 10  
15 days ~~prior to~~ BEFORE the date set by the circuit court for the  
16 hearing, ~~herein provided for,~~ notify the county treasurer and  
17 the clerk or secretary of any school district in which any per-  
18 sonal property may have been located at the time it was assessed  
19 for taxes ~~of the filing~~ THAT A PETITION WAS FILED with the cir-  
20 cuit court ~~of such petition and of~~ UNDER THIS SECTION, THAT the  
21 statement ~~herein~~ required ~~to be made~~ UNDER THIS SECTION WAS  
22 PREPARED, and ~~of~~ the date set for THE hearing ~~thereon~~ ON THE  
23 PETITION.

24 (6) Within 15 days after the hearing ~~herein provided for~~  
25 ~~shall have been held a final decree shall be entered in the chan-~~  
26 ~~cery record for recording the decrees of such court, having the~~  
27 ~~usual caption for decrees, and shall state,~~ ON THE PETITION, THE

1 COURT SHALL ENTER A JUDGMENT THAT as to all items or personal  
2 taxes set forth in the statement of uncollected taxes filed with  
3 the court for which the township or city treasurer and his OR HER  
4 predecessors in office ~~shall be deemed by said court to~~ have  
5 exercised due diligence in an effort to collect the taxes upon  
6 ~~such~~ THAT personal property, ~~that such~~ THOSE taxes shall be  
7 stricken from the tax rolls of the county and of the township or  
8 city and shall cease to constitute an asset of ~~such~~ THE town-  
9 ship or city, ~~of~~ the county in which the ~~same~~ TOWNSHIP OR  
10 CITY is located, and ~~of~~ any school district in which ~~such~~ THE  
11 personal property was located at the time it was assessed for  
12 taxes, and that the debt created by the provisions of this act or  
13 by any city charter of the person assessed for ~~such~~ THOSE taxes  
14 to the township or city shall, from the date of ~~such decree~~  
15 ENTRY OF THE JUDGMENT, assume the status of a debt against which  
16 the statute of limitations has run.

17 (7) A copy of ~~such decree~~ THE JUDGMENT shall be served  
18 upon the county clerk, the clerk of the township or city, ~~as the~~  
19 ~~case may be,~~ and ~~upon~~ the clerk or secretary of each school  
20 district located in ~~such~~ THE township or city. ~~∴ Provided,~~  
21 ~~however, That in counties where~~

22 (8) IN A COUNTY IN WHICH the county treasurer collects  
23 ~~such~~ delinquent personal property taxes as provided in  
24 section 56, ~~above set forth,~~ the ~~said~~ county treasurer shall  
25 undertake and carry out all of the proceedings to strike  
26 DELINQUENT PERSONAL PROPERTY TAXES from the COUNTY TAX rolls ~~in~~  
27 ~~like manner as above provided for the respective township and~~

1 ~~city treasurers, and in the construction of this section 56a, the~~  
2 ~~words county treasurer shall be read into the act wherever the~~  
3 ~~words township or city treasurer occur~~ AS PROVIDED IN THIS  
4 SECTION.