

HOUSE BILL No. 4929

June 17, 1997, Introduced by Reps. Owen, Wetters, Leland, Mathieu, Griffin, Baade, Goschka, Whyman, Middaugh, Gagliardi, Palamara, Prusi, Schroer, DeHart, Kelly, Curtis, Law and Gubow and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 40 (MCL 211.40), as amended by 1995 PA 143.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 40. (1) Notwithstanding any provisions in the charter
2 of any city or village to the contrary, all taxes become a debt
3 due to the township, city, village, or county from the owner or
4 person otherwise assessed on the tax day provided for in sections
5 2 and 13.

6 (2) The amounts assessed for state, county, CITY, village,
7 or township taxes on ~~any interest in~~ real property ~~shall~~
8 become a lien on ~~the~~ THAT real property on December 1, on a day
9 provided for by the charter of a city or village, or on the day
10 provided for in section 40a. The ~~lien~~ LIEN for those amounts,

1 and for all interest and charges on those amounts, shall continue
2 until paid.

3 (3) TAXES LEVIED BY THIS STATE OR BY A CITY, COUNTY, VIL-
4 LAGE, TOWNSHIP, OR OTHER TAXING UNIT ARE CONSIDERED TO BE FOR THE
5 CALENDAR YEAR IN WHICH THE TAXES ARE LEVIED, REGARDLESS OF WHEN
6 THE TAXES ARE COLLECTED. Each tax statement and receipt for taxes
7 on real property sent or given by any county, township, city, or
8 village treasurer shall contain a printed, stamped, or written
9 statement setting forth the date of the commencement and ending
10 of the fiscal year of each taxing unit of government during which
11 general taxes included on the tax statement or receipt will
12 defray the costs of governmental services rendered by that local
13 governmental unit.

14 (4) All ~~personal~~ taxes levied or assessed ON PERSONAL
15 PROPERTY for state, county, CITY, village, or township taxes are
16 also a first lien, prior, superior, and paramount, on all per-
17 sonal property of the persons assessed on December 1, on a day
18 provided for by the charter of a city or village, or on the day
19 provided for in section 40a. The lien for those amounts, and for
20 all interest and charges on those amounts, shall continue until
21 paid. ~~The tax liens take~~ A TAX LIEN ON PERSONAL PROPERTY TAKES
22 precedence over all other claims, encumbrances, and liens on that
23 personal property, whether created by chattel mortgage, title
24 retaining contract, execution, any final process of a court,
25 attachment, replevin, judgment, or otherwise. A transfer of per-
26 sonal property assessed for taxes does not divest or destroy the
27 lien, ~~except where~~ UNLESS the personal property is actually

1 sold in the regular course of retail trade. ~~The personal~~
2 ~~property taxes~~ TAXES levied or assessed ON PERSONAL PROPERTY by
3 any city or village are a first lien, prior, superior, and para-
4 mount to any other claims, liens, or encumbrances of any kind
5 upon the personal property assessed as provided in this act, any
6 provisions in the charter of cities or villages to the contrary
7 notwithstanding.