

HOUSE BILL No. 5352

November 6, 1997, Introduced by Reps. Richner and Thomas and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 60 (MCL 211.60), as amended by 1993 PA 291.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 60. (1) ~~Those lands that are~~ PROPERTY returned as
2 delinquent for taxes, and upon which taxes remain unpaid after
3 ~~their return~~ THE PROPERTY IS RETURNED AS DELINQUENT under this
4 act or to the county treasurers of ~~the~~ THIS state, ~~are~~ IS
5 subject to disposition, sale, and redemption for the enforcement
6 and collection of the tax liens ~~—~~ in the ~~method and~~ manner
7 ~~as~~ provided in this act.

8 (2) On the first Tuesday in May in each year, a tax sale
9 shall be held in the counties of this state by the county
10 treasurers of those counties for and ~~in~~ ON behalf of ~~the~~ THIS
11 state. ~~At the tax sale, lands,~~ FOR TAXES LEVIED BEFORE JANUARY

1 1, 1998, PROPERTY, other than certified special residential
2 property, delinquent for taxes assessed in the third year preced-
3 ing the sale or in a prior year or ~~land~~ PROPERTY identified as
4 certified special residential property under section 55a delin-
5 quent for taxes assessed in the second year preceding the sale
6 shall be sold for the total of the unpaid taxes of those years.
7 FOR TAXES LEVIED AFTER DECEMBER 31, 1997, ALL PROPERTY DELINQUENT
8 FOR TAXES ASSESSED IN THE SECOND YEAR PRECEDING THE SALE SHALL BE
9 SOLD FOR THE TOTAL OF THE UNPAID TAXES OF THOSE YEARS.

10 (3) Delinquent tax sales shall include \$10.00 for expenses,
11 as provided in section 59, a county property tax administration
12 fee of 4%, and interest computed at a rate of 1.25% per month,
13 except as provided in section 89, from the date the taxes origi-
14 nally became delinquent ~~pursuant to~~ UNDER this act.

15 (4) In the disposition and sale of PROPERTY FOR delinquent
16 ~~tax lands~~ TAXES, the people of ~~the~~ THIS state have a valid
17 lien ~~upon~~ ON the ~~lands~~ PROPERTY, with rights to enforce the
18 lien as a preferred or first claim ~~upon~~ ON the ~~lands~~
19 PROPERTY. The rights and choses to enforce the lien are the
20 prima facie rights of ~~the~~ THIS state, and shall not be set
21 aside or annulled except in the manner and for the causes speci-
22 fied in this act.