

# HOUSE BILL No. 4039

January 27, 1999, 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, 1999, 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, 1998, 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.