

# HOUSE BILL No. 4710

May 3, 2001, Introduced by Rep. Gosselin and referred to the Committee on Local Government and Urban Policy.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 78g (MCL 211.78g), as added by 1999 PA 123.

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

1       Sec. 78g. (1) ~~On~~ EXCEPT AS OTHERWISE PROVIDED IN THIS  
2 SUBSECTION, ON March 1 in each tax year, certified abandoned  
3 property and property that is delinquent for taxes, interest,  
4 penalties, and fees for the immediately preceding 12 months or  
5 more is forfeited to the county treasurer for the total amount of  
6 those unpaid delinquent taxes, interest, ~~fees, and~~ penalties,  
7 AND FEES. If property is forfeited to a county treasurer under  
8 this subsection, the county treasurer does not have a right to  
9 possession of the property until 21 days after a judgment of  
10 foreclosure is entered under section 78k. If property is  
11 forfeited to a county treasurer under this subsection, the county

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1 treasurer shall add a \$175.00 fee, as adjusted under section 78p,  
2 to each parcel of property for which those delinquent taxes,  
3 interest, penalties, and fees remain unpaid. A COUNTY TREASURER  
4 MAY WITHHOLD A PARCEL OF PROPERTY FROM FORFEITURE IF THAT PROP-  
5 ERTY IS THE SUBJECT OF AN APPEAL OF THE DENIAL OF A HOMESTEAD  
6 EXEMPTION UNDER SECTION 7CC ON THE MARCH 1 FORFEITURE DATE. THE  
7 PROCEDURE FOR WITHHOLDING A PARCEL OF PROPERTY FROM FORFEITURE  
8 UNDER THIS SUBSECTION SHALL BE DETERMINED BY THE STATE TAX  
9 COMMISSION.

10 (2) Not more than 45 days after property is forfeited under  
11 subsection (1), the county treasurer shall record with the county  
12 register of deeds a certificate in a form determined by the state  
13 treasurer for each parcel of property forfeited to the county  
14 treasurer, specifying that the property has been forfeited to the  
15 county treasurer and not redeemed and that absolute title to the  
16 property shall vest in the county treasurer 21 days after entry  
17 of a judgment of foreclosure under section 78k. A CERTIFICATE  
18 SUBMITTED TO THE COUNTY REGISTER OF DEEDS FOR RECORDING UNDER  
19 THIS SUBSECTION NEED NOT BE NOTARIZED OR OTHERWISE AUTHENTICATED.  
20 If the county has elected under section 78 to have this state  
21 foreclose property under this act forfeited to the county trea-  
22 surer under this section, the county treasurer shall immediately  
23 transmit to the state treasurer a copy of each certificate  
24 recorded under this subsection. The county treasurer shall upon  
25 collection transmit to the state treasurer within 30 days the fee  
26 added to each parcel under section 78g(1), which may be paid from

1 the county's delinquent tax revolving fund and shall be deposited  
2 in the land reutilization fund created under section 78n.

3 (3) Property forfeited to the county treasurer under subsec-  
4 tion (1) may be redeemed at any time before 21 days after the  
5 entry of judgment foreclosing the property under section 78k upon  
6 payment to the county treasurer of all of the following:

7 (a) The total amount of unpaid delinquent taxes, interest,  
8 penalties, and fees for which the property was forfeited.

9 (b) In addition to the interest calculated under sections  
10 60a(1) or (2) and 78a(3), additional interest computed at a non-  
11 compounded rate of 1/2% per month or fraction of a month on the  
12 taxes that were originally returned as delinquent, computed from  
13 the March 1 preceding the forfeiture.

14 (c) All recording fees and all fees for service of process  
15 or notice.

16 (4) If property is redeemed by a person with a legal inter-  
17 est as provided under subsection (3), the person redeeming does  
18 not acquire a title or interest in the property greater than that  
19 person would have had if the property had not been forfeited to  
20 the county treasurer, but the person redeeming, other than the  
21 owner, is entitled to a lien for the amount paid to redeem the  
22 property in addition to any other lien or interest the person may  
23 have, which shall be recorded within 30 days with the register of  
24 deeds. The lien acquired shall have the same priority as the  
25 existing lien, title, or interest.

26 (5) If property is redeemed as provided under subsection  
27 (3), the county treasurer shall issue a redemption certificate in

1 quadruplicate in a form prescribed by the department of  
2 treasury. One of the quadruplicate certificates shall be deliv-  
3 ered to the person making the redemption payment, 1 shall be  
4 filed in the office of the county treasurer, 1 shall be recorded  
5 in the office of the county register of deeds, and 1 shall be  
6 immediately transmitted to the department of treasury. The  
7 county treasurer shall also make a note of the redemption certif-  
8 icate in the tax record kept in his or her office, with the name  
9 of the person making the redemption payment, the date of the pay-  
10 ment, and the amount paid. IF THE COUNTY TREASURER ACCEPTS PAR-  
11 TIAL REDEMPTION PAYMENTS, THE COUNTY TREASURER SHALL INCLUDE IN  
12 THE TAX RECORD KEPT IN HIS OR HER OFFICE THE NAME OF THE PERSON  
13 OR PERSONS MAKING EACH PARTIAL REDEMPTION PAYMENT, THE DATE OF  
14 EACH PARTIAL REDEMPTION PAYMENT, THE AMOUNT OF EACH PARTIAL  
15 REDEMPTION PAYMENT, AND THE TOTAL AMOUNT OF ALL REDEMPTION  
16 PAYMENTS. A certificate and the entry of the certificate in the  
17 tax record by the county treasurer is prima facie evidence of a  
18 redemption payment in the courts of this state. A REDEMPTION  
19 CERTIFICATE SUBMITTED TO THE COUNTY REGISTER OF DEEDS FOR RECORD-  
20 ING UNDER THIS SUBSECTION NEED NOT BE NOTARIZED OR OTHERWISE  
21 AUTHENTICATED.