

HOUSE SUBSTITUTE FOR  
SENATE BILL NO. 348

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 51 (MCL 211.51), as amended by 2005 PA 24.

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

1       Sec. 51. (1) If a township treasurer does not file his or her  
2 bond with the county treasurer as prescribed by law and the  
3 township board fails to appoint a treasurer to give the bond and  
4 deliver a receipt for the bond to the supervisor by December 10,  
5 the supervisor shall deliver the tax roll with the necessary  
6 warrant directed to the county treasurer, who shall make the  
7 collection and return of taxes. The county treasurer, pursuant to  
8 the adoption of a resolution by the county board of commissioners,  
9 has the same powers and duties to add a property tax administration

1 fee, a late penalty charge, and interest to all taxes collected as  
2 conferred upon a township treasurer under section 44. The excess of  
3 the amount of property tax administration fees over the expense to  
4 the county in collecting the taxes shall be returned to the  
5 township, and the remainder of the property tax administration fees  
6 and any late penalty charges imposed shall be credited to the  
7 county general fund. For the purpose of collecting the taxes, the  
8 county treasurer is vested with all the powers conferred upon the  
9 township treasurer and an action may be brought on the county  
10 treasurer's bond under the same circumstances as on those of a  
11 township treasurer.

12 (2) A local tax collecting unit that collects a summer  
13 property tax shall defer the collection of summer property taxes  
14 against the following property for which a deferment is claimed  
15 until the following February 15:

16 (a) The principal residence of a taxpayer who meets both of  
17 the following conditions:

18 (i) Meets 1 or more of the following conditions:

19 (A) Is a totally and permanently disabled person, blind  
20 person, paraplegic, quadriplegic, eligible serviceperson, eligible  
21 veteran, or eligible widow or widower, as these persons are defined  
22 in chapter 9 of the income tax act of 1967, 1967 PA 281, MCL  
23 206.501 to 206.532.

24 (B) Is 62 years of age or older, including the unremarried  
25 surviving spouse of a person who was 62 years of age or older at  
26 the time of death.

27 (ii) For the prior taxable year had a total household income of

1 the following:

2 (A) ~~Before~~ **FOR TAXES LEVIED BEFORE** January 1, 2005,  
3 \$25,000.00, or less.

4 (B) ~~After~~ **FOR TAXES LEVIED AFTER** December 31, 2004 **AND**  
5 **BEFORE JANUARY 1, 2006**, \$35,000.00, or less.

6 (C) **FOR TAXES LEVIED AFTER DECEMBER 31, 2005 AND BEFORE**  
7 **JANUARY 1, 2007, \$37,500.00, OR LESS.**

8 (D) **FOR TAXES LEVIED AFTER DECEMBER 31, 2006, \$40,000.00, OR**  
9 **LESS.**

10 (b) Property classified or used as agricultural real property  
11 if the gross receipts of the agricultural or horticultural  
12 operations in the previous year or the average gross receipts of  
13 the operations in the previous 3 years are not less than the  
14 household income of the owner in the previous year.

15 (3) A taxpayer may claim a deferment provided by subsection  
16 (2) by filing with the treasurer of the local property tax  
17 collecting unit an intent to defer the summer property taxes that  
18 are due and payable in that year without penalty or interest. Taxes  
19 deferred under subsection (2) that are not paid by the following  
20 February 15 are not subject to penalties or interest for the period  
21 of deferment.

22 (4) The intent statement required by subsection (3) shall be  
23 on a form prescribed and provided by the department of treasury to  
24 the treasurer of the local property tax collecting unit.

25 (5) The treasurer of the local property tax collecting unit  
26 that collects a summer property tax shall do the following:

27 (a) Cause a notice of the availability of the deferment to be

1 published in a newspaper of general circulation within the local  
2 property tax collecting unit or to be included as an insertion with  
3 the tax bill.

4 (b) Assist persons in completing the deferment form.

5 (6) If a local property tax collecting unit that collects a  
6 summer property tax also collects a winter property tax in the same  
7 year, a statement of the amount of taxes deferred pursuant to  
8 subsection (2) shall be in the December tax statement mailed by the  
9 local property tax collecting unit for each summer property tax  
10 payment that was deferred from collection. If a local property tax  
11 collecting unit that collects a summer property tax does not  
12 collect a winter property tax in the same year, it shall mail a  
13 statement of the amount of taxes deferred under subsection (2) at  
14 the same time December tax statements are required to be mailed  
15 under section 44.

16 (7) Persons eligible for deferment of summer property taxes  
17 under subsection (2) may file their intent to defer until September  
18 15 or the time the tax would otherwise become subject to interest  
19 or a late penalty charge for late payment, whichever is later.

20 (8) To the extent permitted by the revised school code of  
21 1976, 1976 PA 451, MCL 380.1 to 380.1852, or the charter of a local  
22 property tax collecting unit, a local property tax collecting unit  
23 may provide for the levy and collection of summer property taxes.  
24 The terms and conditions of collection established by or under an  
25 agreement executed pursuant to the revised school code of 1976,  
26 1976 PA 451, MCL 380.1 to 380.1852, or the charter of a local tax  
27 collecting unit govern a summer property tax levy.

1 (9) As used in this section:

2 (a) "Principal residence" means property exempt under section  
3 7cc.

4 (b) "Summer property tax" means a levy of ad valorem property  
5 taxes that first becomes a lien before December 1 of any calendar  
6 year.