

Act No. 57
Public Acts of 2012
Approved by the Governor
March 22, 2012
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March 22, 2012
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**STATE OF MICHIGAN
96TH LEGISLATURE
REGULAR SESSION OF 2012**

Introduced by Senator Hune

ENROLLED SENATE BILL No. 634

AN ACT to amend 1893 PA 206, entitled "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes on property, and for the collection of taxes levied; making those taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale or forfeiture and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection with property delinquent for taxes; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal acts and parts of acts," by amending section 51 (MCL 211.51), as amended by 2009 PA 189.

The People of the State of Michigan enact:

Sec. 51. (1) If a township treasurer does not file his or her bond with the county treasurer as prescribed by law and the township board fails to appoint a treasurer to give the bond and deliver a receipt for the bond to the supervisor by December 10, the supervisor shall deliver the tax roll with the necessary warrant directed to the county treasurer, who shall make the collection and return of taxes. The county treasurer, pursuant to the adoption of a resolution by the county board of commissioners, has the same powers and duties to add a property tax administration fee, a late penalty charge, and interest to all taxes collected as conferred upon a township treasurer under section 44. The excess of the amount of property tax administration fees over the expense to the county in collecting the taxes shall be returned to the township, and the remainder of the property tax administration fees and any late penalty charges imposed shall be credited to the county general fund. For the purpose of collecting the taxes, the county treasurer is vested with all the powers conferred upon the township treasurer and an action may be brought on the county treasurer's bond under the same circumstances as on those of a township treasurer.

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

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

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

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

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

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

(A) For taxes levied before January 1, 2005, \$25,000.00, or less.

(B) For taxes levied after December 31, 2004 and before January 1, 2006, \$35,000.00, or less.

(C) For taxes levied after December 31, 2005 and before January 1, 2007, \$37,500.00, or less.

(D) For taxes levied after December 31, 2006, \$40,000.00, or less.

(b) Property classified or used as agricultural real property if the gross receipts of the agricultural or horticultural operations in the previous year or the average gross receipts of the operations in the previous 3 years are not less than the household income of the owner in the previous year or the combined household incomes in the previous year of the individual members of a limited liability company or partners of a partnership that owns the agricultural real property. A limited liability company or partnership may claim the deferment under this section only if the individual members of the limited liability company or partners of the partnership qualified for the deferment under this section before the individual members or partners formed the limited liability company or partnership.

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

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

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

(a) Cause a notice of the availability of the deferment to be published in a newspaper of general circulation within the local property tax collecting unit or to be included as an insertion with the tax bill.

(b) Assist persons in completing the deferment form.

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

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

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

(9) As used in this section:

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

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

This act is ordered to take immediate effect.

Carol Morey Viventi

Secretary of the Senate

Jay E. Randall

Clerk of the House of Representatives

Approved

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Governor