

HOUSE SUBSTITUTE FOR
SENATE BILL NO. 731

A bill to amend 1956 PA 55, entitled

"An act to authorize the jeopardy assessment of personal property taxes; to establish the terms, limitations and conditions upon which the date for payment of personal property taxes may be accelerated; to provide for the collection of such taxes, and to establish a lien therefor; and to establish the liability of the purchaser of personal property for personal property taxes,"

by amending sections 3 and 4 (MCL 211.693 and 211.694).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 3. ~~Upon making such~~ **NOT LATER THAN THE NEXT BUSINESS DAY**
2 **AFTER THE DATE OF THE JURAT OF AN** affidavit **UNDER SECTION 2**, the
3 treasurer shall ~~not later than the next business day after the date~~
4 ~~of the jurat on said affidavit, file~~ **RECORD** the same, **AFFIDAVIT** or
5 a true copy thereof, **OF THE AFFIDAVIT** with the register of deeds of
6 the county in which the property was located on the tax day, in the
7 same manner as is provided by law ~~in the case of chattel mortgages.~~
8 **FOR THE FILING AND RECORDING OF FINANCING STATEMENTS WITH REGISTERS**

1 **OF DEEDS UNDER PART 5 OF ARTICLE 9 OF THE UNIFORM COMMERCIAL CODE,**
 2 **1962 PA 174, MCL 440.9501 TO 440.9526.** The treasurer shall at the
 3 same time notify the **ASSESSED** taxpayer ~~so assessed~~ of the filing of
 4 ~~such affidavit~~ **RECORDING** by mailing notice thereof to him ~~THE~~
 5 **TAXPAYER** at the address at which the personal property ~~so~~ taxed is
 6 then located, or if ~~such~~ **THE** location is unknown, ~~then~~ to the
 7 address where the ~~same~~ **PERSONAL PROPERTY** was located on the tax
 8 day, ~~to which notice~~ **AND** shall be attached **ATTACH** a copy of the
 9 affidavit filed with the register of deeds: ~~Provided, That~~ **TO THE**
 10 **NOTICE. THE** failure to mail ~~such~~ **A** notice shall ~~shall~~ **DOES** not affect the
 11 validity of the jeopardy tax ~~nor~~ **OR** impair the lien thereof. **IMPOSED**
 12 **UNDER SECTION 4.**

13 Sec. 4. ~~Upon~~ **ON** the filing ~~RECORDING~~ of ~~such~~ **AN** affidavit with
 14 ~~the register of deeds,~~ **UNDER SECTION 3,** a personal property tax in
 15 the amount specified therein shall be **IN THE AFFIDAVIT IS**
 16 immediately due and payable from the taxpayer therein named **IN THE**
 17 **AFFIDAVIT** and ~~shall be~~ **IS** a lien against the **PERSONAL** property
 18 therein described **IN THE AFFIDAVIT** to the same extent and of the
 19 same character as the lien provided in ~~in~~ **BY** section 40 of Act No. 206
 20 ~~of the Public Acts of 1893, as amended, being section~~ **THE GENERAL**
 21 **PROPERTY TAX ACT, 1893 PA 206, MCL 211.40.** ~~of the Compiled Laws of~~
 22 ~~1948.~~ The treasurer shall have **HAS** the same powers and duties in
 23 the collection of the tax ~~so~~ assessed **UNDER THIS ACT** as in the
 24 collection of personal property taxes regularly assessed under the
 25 general laws of this state.

26 Enacting section 1. This amendatory act takes effect 90 days
 27 after the date it is enacted into law.