

Act No. 191  
Public Acts of 2018  
Approved by the Governor  
June 19, 2018  
Filed with the Secretary of State  
June 20, 2018  
EFFECTIVE DATE: September 18, 2018

**STATE OF MICHIGAN  
99TH LEGISLATURE  
REGULAR SESSION OF 2018**

Introduced by Senators Zorn, Hertel, Knezek and Proos

# **ENROLLED SENATE BILL No. 731**

AN ACT 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:*

Sec. 3. Not later than the next business day after the date of the jurat of an affidavit under section 2, the treasurer shall record the affidavit or a true copy of the affidavit with the register of deeds of the county in which the property was located on the tax day, in the same manner as is provided by law for the filing and recording of financing statements with registers of deeds under part 5 of article 9 of the uniform commercial code, 1962 PA 174, MCL 440.9501 to 440.9526. The treasurer shall at the same time notify the assessed taxpayer of the recording by mailing notice to the taxpayer at the address at which the personal property taxed is then located, or if the location is unknown, to the address where the personal property was located on the tax day, and shall attach a copy of the affidavit to the notice. The failure to mail a notice does not affect the validity of the jeopardy tax or impair the lien imposed under section 4.

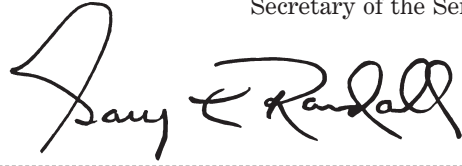
Sec. 4. On the recording of an affidavit under section 3, a personal property tax in the amount specified in the affidavit is immediately due and payable from the taxpayer named in the affidavit and is a lien against the personal property described in the affidavit to the same extent and of the same character as the lien provided by section 40 of the general property tax act, 1893 PA 206, MCL 211.40. The treasurer has the same powers and duties in the collection of the tax assessed under this act as in the collection of personal property taxes regularly assessed under the general laws of this state.

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

This act is ordered to take immediate effect.



Secretary of the Senate



Clerk of the House of Representatives

Approved .....

.....  
Governor