

ENTERPRISE ZONE ACT (EXCERPT)
Act 224 of 1985

125.2122 Neglecting or failing to pay tax; seizure and sale of property; civil action; jeopardy assessment; collection of delinquent tax; remedies; disbursement of amount of tax and interest on tax.

Sec. 22.

(1) If the tax applicable to personal or real property levied under section 21 or 21b, as applicable, is not paid within the time permitted by law for payment without penalty of taxes imposed under the general property tax act, the officer to whom the tax is first payable may in his or her own name, or in the name of the city, village, township, or county of which he or she is an officer, seize and sell personal property of the owner who has neglected or refused to pay the tax, to an amount sufficient to pay the tax, the expenses of sale, and interest on the tax at the rate of 9% per annum from the date the tax was first payable; or the officer, in his or her own name or in the name of the city, village, township, or county of which he or she is an officer, may institute a civil action against the owner in the circuit court for the county in which the facility is located or in the circuit court for the county in which the owner resides or has a principal place of business, and in that civil action recover the amount of the tax and interest on the tax at the rate of 9% per annum from the date the tax was first payable plus the costs of collecting the tax and interest, including reasonable attorney fees.

(2) The officer may proceed to make a jeopardy assessment, in the manner and under the circumstances provided by Act No. 55 of the Public Acts of 1956, being sections 211.691 to 211.697 of the Michigan Compiled Laws, as an additional means of collecting the amount of the tax.

(3) If a specific tax levied under this act is not paid within the time permitted by law for payment, without penalty, of taxes imposed under the general property tax act, Act No. 206 of the Public Acts of 1893, being sections 211.1 to 211.157 of the Michigan Compiled Laws, the specific tax may be collected in the same manner as delinquent taxes are collected under the general property tax act.

(4) The officer may pursue 1 or more of the remedies provided in this section until the officer receives the amount of the tax, interest on the tax, and costs allowed by this act or by law governing the proceedings of civil actions in the circuit court. The amount of the tax and interest on the tax shall be disbursed by the officer in the same manner as the tax levied under section 21 or 21b, as applicable, is disbursed when first payable.

History: 1985, Act 224, Imd. Eff. Jan. 13, 1986 ;-- Am. 1994, Act 311, Imd. Eff. July 20, 1994 ;-- Am. 1996, Act 444, Imd. Eff. Dec. 19, 1996