

Act No. 202
Public Acts of 1988
Approved by the Governor
June 29, 1988
Filed with the Secretary of State
June 29, 1988

STATE OF MICHIGAN
84TH LEGISLATURE
REGULAR SESSION OF 1988

Introduced by Rep. Lynn Owen

ENROLLED HOUSE BILL No. 5650

AN ACT to amend section 47 of Act No. 206 of the Public Acts of 1893, entitled as amended "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes thereon, and for the collection of taxes levied; making such taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale 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 therewith; 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 certain acts and parts of acts in anywise contravening any of the provisions of this act," as amended by Act No. 177 of the Public Acts of 1987, being section 211.47 of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Section 47 of Act No. 206 of the Public Acts of 1893, as amended by Act No. 177 of the Public Acts of 1987, being section 211.47 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 47. (1) If a person, firm, or corporation neglects or refuses to pay a tax on property assessed to that person, firm, or corporation, the township or city treasurer, as the case may be, shall collect the tax by seizing the personal property of that person, firm, or corporation in this state, in an amount sufficient to pay the tax, the fees, and the charges, for subsequent sale of the property, and no property shall be exempt. The treasurer may sell the property seized, in an amount sufficient to pay the taxes and all charges, at public auction in the place where seized or in the township or city of which he or she is treasurer. The treasurer shall give public notice of the auction at least 5 days previous to the sale by posting written or printed notices in 3 public places in the township, village, or city where the sale is to be made. The sale may be adjourned from time to time if the treasurer considers it necessary. If the property is seized and advertised, the sale may take place at any time within 6 days after the expiration of the warrant of sale. If it is necessary to sell personal property that brings more than the amount of taxes and charges, the balance shall be returned to the person, firm, or corporation from whose possession the property was taken. However, if the property so seized cannot be sold for want of bidders, and in that case only, the treasurer shall return a statement of that fact and the tax shall be returned as unpaid.

(2) Notwithstanding or in lieu of subsection (1), the township or city treasurer, in the name of the township, village, or city, may sue the person, firm, or corporation to whom the tax is assessed and garnishee any debtor or debtors of that person, firm, or corporation. The tax roll shall be prima facie evidence of the debt sought to be recovered.

(3) If a person, firm, or corporation having possession of the personal property of any other person, firm, or corporation is assessed for that property and is obliged to pay the taxes on the property, the person, firm, or corporation paying the taxes may recover in a civil action from the person, firm, or corporation for whose benefit the taxes were paid, the money paid with the applicable interest.

This act is ordered to take immediate effect.

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Clerk of the House of Representatives.

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Secretary of the Senate.

Approved.....

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Governor.