



HOUSE BILL No. 4935

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July 13, 1993, Introduced by Rep. Bullard and referred to the Committee on Taxation.

A bill to amend section 40 of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

being section 211.40 of the Michigan Compiled Laws.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 40 of Act No. 206 of the Public Acts of  
2 1893, being section 211.40 of the Michigan Compiled Laws, is  
3 amended to read as follows:

4 Sec. 40. Notwithstanding any provisions in the charter of  
5 any city or village to the contrary, all taxes ~~shall~~ become a  
6 debt due to the township, city, village, ~~and~~ OR county from the  
7 owner or person otherwise to be assessed on the tax day provided  
8 for in sections 2 and 13, ~~of this act,~~ and the amounts assessed  
9 on any interest in real property shall ~~—~~ BECOME A LIEN ON THE  
10 REAL PROPERTY on the ~~first day of December,~~ TAX DAY PROVIDED

1 FOR IN SECTION 2 for state, county, village, or township taxes or  
 2 upon ~~such~~ A day ~~as may be heretofore or hereafter~~ provided  
 3 FOR by THE charter of a city or village. ~~, become a lien upon~~  
 4 ~~such real property, and the~~ THE lien for ~~such~~ THOSE amounts,  
 5 and for all interest and charges ~~thereon~~ ON THOSE AMOUNTS,  
 6 shall continue until ~~payment thereof~~ PAID. Each TAX statement  
 7 and receipt for taxes on real estate sent or given by any county,  
 8 township, city, or village treasurer shall contain a PRINTED,  
 9 STAMPED, OR WRITTEN statement ~~, which shall be printed, stamped~~  
 10 ~~or written thereon,~~ setting forth the date of the commencement  
 11 and ending of the fiscal year of each taxing unit of government  
 12 during which general taxes ~~stated thereon~~ INCLUDED ON THE TAX  
 13 STATEMENT OR RECEIPT will defray the costs of governmental serv-  
 14 ices rendered ~~thereby~~ BY THAT LOCAL GOVERNMENTAL UNIT. ~~And~~  
 15 ~~all~~ ALL personal taxes ~~hereafter~~ levied or assessed shall also  
 16 be a first lien, prior, superior, and paramount, on all personal  
 17 property of ~~such~~ THE persons so assessed from and after the  
 18 ~~first day of December~~ TAX DAY PROVIDED FOR IN SECTION 2 in each  
 19 year for state, county, village, or township taxes or upon ~~such~~  
 20 A day ~~as may be heretofore or hereafter~~ provided FOR by THE  
 21 charter of a city or village, and ~~so~~ SHALL remain until paid.  
 22 ~~, which said~~ THE tax liens shall take precedence over all other  
 23 claims, encumbrances, and liens upon ~~said~~ THAT personal proper-  
 24 ty, ~~whatsoever,~~ whether created by chattel mortgage, title  
 25 retaining contract, execution, ~~or~~ upon any ~~other~~ final pro-  
 26 cess of a court, attachment, replevin, judgment, or otherwise. ~~,~~  
 27 ~~and whether such liens, claims and encumbrances created by~~

1 ~~chattel mortgage, title retaining contract, execution or upon any~~  
2 ~~other final process of a court, attachment, replevin, judgment or~~  
3 ~~otherwise, become effective prior to the effective date of this~~  
4 ~~act or subsequent thereto, and no~~ A transfer of personal prop-  
5 erty assessed for taxes ~~thereon~~ shall NOT operate to divest or  
6 destroy ~~such~~ THE lien, except where ~~such~~ THE personal prop-  
7 erty is actually sold in the regular course of retail trade. The  
8 personal property taxes hereafter levied or assessed by any city  
9 or village shall be a first lien, prior, superior, and paramount  
10 to any other claims, liens, ~~and~~ OR encumbrances ~~whatsoever~~ OF  
11 ANY KIND upon the personal property assessed as ~~herein~~ provided  
12 IN THIS ACT, any provisions in the charter of ~~such~~ cities or  
13 villages to the contrary notwithstanding.