

# SENATE BILL No. 1140

March 8, 2000, Introduced by Senator HAMMERSTROM and referred to the Committee on Government Operations.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 57 (MCL 211.57), as amended by 1999 PA 123.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 57. (1) If a county treasurer receives from a town-  
2 ship, city, or village treasurer a statement of unpaid taxes,  
3 together with a list of the property on which the unpaid taxes  
4 are delinquent, verified according to law, the county treasurer  
5 shall enter the unpaid taxes at length on the books in his or her  
6 office provided for that purpose. The county treasurer shall  
7 make a statement of all descriptions of property returned as  
8 delinquent for unpaid taxes, except those rejected by him or her,  
9 with the taxes assessed upon those descriptions respectively.  
10 The statement, as made and compared, is the return of delinquent  
11 taxes by the county treasurer to the department of treasury under

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1 this act, and shall be completed not later than the May 1  
2 immediately following the return to the county treasurer of the  
3 statements of the township, city, or village treasurers. The  
4 state treasurer may extend for a period not to exceed 30 days the  
5 time within which the statement shall be completed. The state  
6 treasurer shall ~~promulgate rules and regulations governing and~~  
7 ~~shall~~ supervise the preparation of the statement. The statement  
8 shall be kept on file in the office of the county treasurer as  
9 custodian for the state treasurer and shall not be forwarded to  
10 the state treasurer. The county treasurers shall perform the  
11 duties with respect to the maintenance and correction of the  
12 statement as prescribed by the state treasurer. The statement  
13 takes the place of the records of delinquent taxes in the depart-  
14 ment of treasury before sale of property for delinquent taxes, as  
15 provided in this act.

16 (2) For taxes levied before January 1, 1999, within 120 days  
17 after the county treasurer receives from the township, city, or  
18 village treasurers a statement of unpaid taxes, together with a  
19 list of the property on which the unpaid taxes are delinquent,  
20 verified according to law, the county treasurer shall mail to the  
21 persons to whom those unpaid taxes were levied as well as the  
22 legal owner of the property, if they are not the same party, a  
23 notice that the taxes have been returned to the county treasurer  
24 as unpaid. The notice shall state the amount of taxes unpaid,  
25 and penalties, interest, and charges on the taxes, and shall  
26 state that a description of the property assessed is on file in  
27 the office of the county treasurer.

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1           (3) For taxes levied before January 1, 1999, within 120 days  
2 after March 1 of the year following the return of the delinquent  
3 taxes to the county treasurer, the county treasurer shall again  
4 mail the notice on all parcels for which the tax is still  
5 unpaid.

6           (4) Any person who wishes at any time to receive notice of  
7 the return of taxes on a parcel of property may pay an annual fee  
8 not to exceed \$5.00 by February 1 to the county treasurer and  
9 specify the parcel identification number and address of the  
10 property. The county treasurer shall notify the person if the  
11 property is returned delinquent within that year.

12           (5) The notices required by this section shall be sent by  
13 first class mail, address correction requested.