

SUBSTITUTE FOR
HOUSE BILL NO. 4713

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 59 (MCL 211.59), as amended by 1999 PA 123.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 59. (1) A person may pay the taxes, any 1 of the
2 taxes, a portion of the taxes specified by resolution of the
3 county board of commissioners, or if a specification is not made
4 by a resolution of the county board of commissioners, a portion
5 of the taxes approved by the county treasurer on a parcel or
6 description of property returned as delinquent, or on an undi-
7 vided share of a parcel or description of property returned as
8 delinquent. For taxes levied ON REAL PROPERTY before January 1,
9 1999 AND FOR TAXES LEVIED ON PERSONAL PROPERTY, the amount paid
10 under this subsection shall include interest computed from the
11 March 1 after the taxes were assessed at the rate of 1% per month

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1 or fraction of a month, except as provided in section 89, and 4%
2 of the delinquent taxes as a county property tax administration
3 fee that shall be a minimum of \$1.00 per payment of delinquent
4 taxes, except as provided in section 89. Payment under this sub-
5 section shall be made to the county treasurer of the county in
6 which the property is situated, at any time before the property
7 is sold AT A TAX SALE HELD PURSUANT TO SECTION 60, BID OFF TO
8 THIS STATE PURSUANT TO SECTION 70, OR FORFEITED TO A COUNTY TREA-
9 SURER PURSUANT TO SECTION 78G. The county treasurer and the
10 treasurer for the local tax collecting unit shall allocate and
11 distribute the taxes and interest paid proportionately among the
12 county or local tax collecting unit funds and the property tax
13 administration fee returned as delinquent under section 44(6) to
14 the treasurer of the local tax collecting unit who transmitted
15 the taxes returned as delinquent. For taxes levied before
16 January 1, 1999, on all descriptions of property with unpaid
17 taxes on the October 1 before the time prescribed for the sale of
18 a tax lien on the property, an additional \$10.00 shall be charged
19 for expenses, which shall be a lien on the property. If col-
20 lected, \$5.00 of this expense charge shall be credited to a
21 restricted revenue fund of this state, to be known as the delin-
22 quent property tax administration fund, to reimburse this state
23 for the cost of publishing the lists of property and other
24 expenses, and \$5.00 shall belong to the general fund of the
25 county to reimburse the county for the expense incurred in pre-
26 paring the list of delinquent property for sale or forfeiture.

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1 (2) For taxes levied before January 1, 1999, the property
2 tax administration fee paid to the county treasurer shall be
3 credited to the general fund of the county and the property tax
4 administration fee paid to the state treasurer shall be credited
5 to the delinquent property tax administration fund. Amounts
6 credited to the general fund of the county shall be used only for
7 the purposes specified in subsection (6).

8 (3) For taxes levied before January 1, 1999, and FOR TAXES
9 LEVIED after December 31, 1998, a county board of commissioners,
10 by resolution, may provide all of the following for taxes paid
11 before May 1 in the first year of delinquency for the homestead
12 property of a senior citizen, paraplegic, hemiplegic, quadriple-
13 gic, eligible serviceman, eligible veteran, eligible widow,
14 totally and permanently disabled person, or blind person, as
15 those persons are defined in chapter 9 of the income tax act of
16 1967, 1967 PA 281, MCL 206.501 to 206.532, if a claim is made
17 before February 15 for the credit provided by chapter 9 of the
18 income tax act of 1967, 1967 PA 281, MCL 206.501 to 206.532, if
19 that claimant presents a copy of the form filed for that credit
20 to the county treasurer, and if that claimant has not received
21 the credit before March 1:

22 (a) Any interest, fee, or penalty in excess of the interest,
23 fee, or penalty that would have been added if the tax had been
24 paid before February 15 is waived.

25 (b) Interest paid under subsection (1) or section 89(1)(a)
26 is waived unless the interest is pledged to the repayment of
27 delinquent tax revolving fund notes or payable to the county

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1 delinquent tax revolving fund, in which case the interest shall
2 be refunded from the general fund of the county.

3 (c) The county property tax administration fee is waived.

4 (4) The treasurer of the local tax collecting unit shall
5 indicate on the delinquent tax roll if a 1% property tax adminis-
6 tration fee was added to taxes collected before February 15.

7 (5) The fees authorized and collected under this section and
8 credited to the delinquent property tax administration fund shall
9 be used by the department of treasury to pay expenses incurred in
10 the administration of this act.

11 (6) The county property tax administration fee shall be used
12 by the county to offset the costs incurred in and ancillary to
13 collecting delinquent property taxes and for purposes authorized
14 by sections 87b and 87d.