

**SUBSTITUTE FOR  
HOUSE BILL NO. 4717**

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 60 (MCL 211.60), as amended by 1999 PA 123.

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

1       Sec. 60. (1) For taxes levied before January 1, 1999, prop-  
2 erty returned for delinquent taxes, and upon which taxes remain  
3 unpaid after the property is returned as delinquent under this  
4 act is subject to disposition, sale, and redemption for the  
5 enforcement and collection of the tax liens, in the method and  
6 manner as provided in this section and sections 60a to 77.

7       (2) Except as otherwise provided in this subsection, on the  
8 first Tuesday in May in each year, a tax sale for taxes levied  
9 before January 1, 1999 shall be held in the counties of this  
10 state by the county treasurers of those counties for and in  
11 behalf of this state. At the tax sale, property delinquent for

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1 taxes assessed in the third year preceding the sale or in a prior  
2 year shall be sold for the total of the unpaid taxes of those  
3 years. Not sooner than April 30, 2000 and April 30, 2001, the  
4 county treasurer may cancel the tax sale scheduled to take place  
5 on the first Tuesday in May 2000 and the first Tuesday in May  
6 2001, respectively, if there are no outstanding bonds or notes  
7 issued by a county pursuant to sections 87b to 87e with respect  
8 to the delinquent taxes for which the sale is being conducted.  
9 FOR TAXES LEVIED BEFORE JANUARY 1, 1999, IF PROPERTY RETURNED FOR  
10 DELINQUENT TAXES UNDER THIS ACT IS NOT OFFERED AT A TAX SALE PUR-  
11 SUANT TO THIS SECTION ON OR BEFORE MAY 1, 2001, THE PROPERTY IS  
12 SUBJECT TO FORFEITURE, FORECLOSURE, AND SALE FOR THE COLLECTION  
13 OF DELINQUENT TAXES AS PROVIDED IN SECTIONS 78 TO 79A.

14 (3) Delinquent tax sales shall include \$10.00 for expenses,  
15 as provided in section 59, a county property tax administration  
16 fee of 4%, and interest computed at a rate of 1.25% per month,  
17 except as provided in section 89, from the date the taxes origi-  
18 nally became delinquent under this act.

19 (4) In the sale of liens on property for delinquent taxes OR  
20 THE FORFEITURE, FORECLOSURE, AND SALE OF PROPERTY FOR DELINQUENT  
21 TAXES UNDER SECTIONS 78 TO 79A, the people of this state have a  
22 valid lien on the property, with rights to enforce the lien as a  
23 preferred or first claim on the property. The rights and choses  
24 to enforce the lien are the prima facie rights of this state, and  
25 shall not be set aside or annulled except in the manner and for  
26 the causes specified in this act.

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1 (5) ANY OTHER PROVISION OF LAW TO THE CONTRARY

2 NOTWITHSTANDING, A TAX SALE SHALL NOT BE HELD AFTER MAY 1, 2001.