

# Legislative Analysis

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## RECORDING OF TAXES OWED AND TAX LIENS

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### Senate Bill 501

**Sponsor: Sen. Patricia L. Birkholz**

**House Committee: Tax Policy**

**Senate Committee: Finance**

**Complete to 10-4-05**

## A SUMMARY OF SENATE BILL 501 AS PASSED BY THE SENATE 9-7-05

The bill would reinstate Section 135 of the General Property Tax Act, which requires a register of deeds to collect certificates documenting that there are no taxes owed, tax liens, or certain other encumbrances when property is sold. The section is set to be repealed effective December 31, 2006.

Specifically, the bill would repeal Enacting Section 5 of Public Act 123 of 1999, which repealed 37 sections of the General Property Tax Act as part of the changes to the tax reversion process. Then the bill would repeal 33 of those 37 sections effective December 31, 2006. Three of the sections not repealed by the bill (Sections 95, 115, and 140) have already been repealed by Public Act 94 of 2001. This would leave only Section 135 remaining after December 31, 2006.

### FISCAL IMPACT:

The bill would have no fiscal impact on the state or local governmental units.

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