



Senate Fiscal Agency  
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BILL ANALYSIS

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Senate Bill 501 (as reported without amendment)  
Sponsor: Senator Patricia L. Birkholz  
Committee: Finance

### **CONTENT**

The bill would delete a provision that repeals Section 135 of the General Property Tax Act, effective December 31, 2006. Section 135 lists the certificates that a register of deeds must require with any instrument conveying title to property that is presented to the register of deeds for recording or filing.

Specifically, the bill would repeal Enacting Section 5 of Public Act 123 of 1999, which provides for the repeal of 37 sections from the General Property Tax Act, effective December 31, 2006. The bill then would repeal 33 of the 37 restored sections, Sections 74, 75, 76, 77, 83, 84, 85, 86, 96, 97, 98, 98a, 98b, 99, 101, 102, 103, 127b, 131, 131a, 131b, 131c, 131d, 131e, 138, 140a, 141, 142, 142a, 143, 144, 156, and 157, effective December 31, 2006. Three of the sections the bill would restore, however, Sections 95, 115, and 140, already have been repealed by Public Act 94 of 2001, effective December 31, 2003. The remaining section, Section 135, would be retained.

(Public Act 123 of 1999, along with Public Act 133 of 1999, amended the General Property Tax Act to revise the process for the forfeiture, foreclosure, and sale of tax-delinquent property. The sections scheduled for repeal on December 31, 2006, govern redemption, challenges to tax sales, responsibilities of the Department of Natural Resources, and other matters concerning tax-reverted property. Public Act 94 of 2001 was part of a legislative package that amended the tax-reversion process enacted in 1999.)

MCL 211.135

Legislative Analyst: J.P. Finet

### **FISCAL IMPACT**

The bill would have no fiscal impact relative to the law in effect during 2005 and 2006 because the bill would prevent the repeal of MCL 211.135 on December 31, 2006. Relative to what the law will be beginning in 2007, the bill is expected to have little to no fiscal impact on either the State or local units.

Date Completed: 7-1-05

Fiscal Analyst: David Zin