

**SENATE BILL NO. 1141**

May 19, 1998, Introduced by Senators DUNASKISS and JAYE and referred to the Committee on Finance.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 57 (MCL 211.57), as amended by 1993 PA 291.

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

1       Sec. 57. (1) ~~When~~ IF a county treasurer receives from a  
2 township, city, or village treasurer a statement of unpaid taxes,  
3 together with a list of the lands on which the ~~same~~ UNPAID  
4 TAXES are delinquent, verified according to law, the county trea-  
5 surer shall enter the ~~same~~ UNPAID TAXES at length on the books  
6 in his or her office provided for that purpose. The treasurer  
7 shall make a statement of all descriptions of land returned as  
8 delinquent for unpaid taxes, except those rejected by him or her,  
9 with the ~~several~~ taxes assessed upon those descriptions  
10 respectively. The statement shall be compared by the county  
11 clerk with the statement of unpaid taxes filed by the township,

1 city, or village treasurer, and if the county clerk finds it to  
2 be a true statement, ~~thereof,~~ he or she shall add to ~~it~~ THE  
3 STATEMENT a certificate that the county clerk has, upon careful  
4 examination, found ~~it~~ THE STATEMENT correct. The statement, so  
5 made, compared, and certified, shall be considered the return of  
6 delinquent taxes by the county treasurer to the department of  
7 treasury under this act, and shall be completed not later than  
8 THE May 1 ~~next after~~ IMMEDIATELY FOLLOWING the return to the  
9 county treasurer of the statements of the several township  
10 treasurers. The state treasurer, if considered expedient, may  
11 extend for a period not to exceed 30 days the time within which  
12 the statement shall be completed. The state treasurer shall  
13 promulgate rules and regulations governing and shall supervise  
14 the preparation of the statement. The statement shall be kept on  
15 file in the office of the ~~several~~ county ~~treasurers~~ TREASURER  
16 as ~~custodians~~ CUSTODIAN for the state treasurer and shall not  
17 be forwarded to the state treasurer. The county treasurers shall  
18 perform the duties with respect to the maintenance and correction  
19 of the statement as prescribed by the state treasurer. The  
20 ~~keeping of the~~ statement takes the place of the records of  
21 delinquent taxes in the department of ~~the state~~ treasury before  
22 sale of ~~lands~~ PROPERTY FOR delinquent ~~for~~ taxes, as provided  
23 in this act.

24 (2) Within 120 days after the county treasurer receives from  
25 the township treasurer a statement of unpaid taxes, together with  
26 a list of the lands on which the ~~same~~ UNPAID TAXES are  
27 delinquent, verified according to law, the county treasurer shall

1 mail to the persons assessed for those unpaid taxes as well as  
2 the legal owner of the property, if they are not the same party,  
3 a notice that the taxes have been returned to the county trea-  
4 surer as unpaid. The notice shall state the amount of taxes  
5 unpaid, and penalties, interest, and charges on the taxes, and  
6 shall state that a description of the property assessed is on  
7 file in the office of the county treasurer.

8 (3) Within 120 days after March 1 of the year following the  
9 return of the delinquent taxes to the county treasurer, the  
10 county treasurer shall again mail the notice on all parcels for  
11 which the tax is still unpaid. This subsection does not apply to  
12 parcels identified as certified special residential property  
13 under section 55a.

14 (4) Any person who wishes at any time to receive notice of  
15 the return of taxes on a parcel of property may pay an annual fee  
16 not to exceed \$5.00 by February 1 to the county treasurer  
17 ~~together with a~~ AND SPECIFY THE parcel identification number  
18 and address of the property. The county treasurer ~~will then~~  
19 SHALL notify the person if the property is returned delinquent  
20 within that year.

21 (5) The notices required by this section ~~shall be sent by~~  
22 ~~first class mail, address correction~~ AND, NOTWITHSTANDING ANY  
23 OTHER PROVISION OF THIS ACT, ANY OTHER NOTICE THAT RELATES TO  
24 UNPAID OR DELINQUENT TAXES SHALL BE SENT BY CERTIFIED MAIL DELI-  
25 VERABLE TO THE ADDRESSEE ONLY, RETURN RECEIPT requested.