

Legislative Analysis



PROPERTY TAX: NOTICE OF AMOUNTS PAST DUE

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Senate Bill 972 (Substitute S-1)

Sponsor: Sen. Dave Hildenbrand

House Committee: Tax Policy

Senate Committee: Finance

Complete to 11-14-12

A SUMMARY OF SENATE BILL 972 AS PASSED BY THE SENATE 6-5-12

The bill would amend the General Property Tax Act so that when property is returned to the county treasurer for delinquent taxes, the property owner would be notified.

Taxpayers are mailed a statement each year of the taxable value of property and the amount of tax due on the property. Under Senate Bill 972, this statement would also have to notify a taxpayer of delinquent property taxes on the property as of March 1, along with notice that the taxes had been returned to the county treasurer for collection. The statement also would have to include contact information for the county treasurer. This notice requirement only applies to taxes returned to the county treasurer in the year that they were returned.

MCL 211.44

FISCAL IMPACT:

As written, the bill would have no impact on the actual tax liability owed, but would simply require tax bills to provide any notice of outstanding delinquent payments. As such, it would have little or no impact on state or local revenues.

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