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Senate Bill 972 (as introduced 2-16-12)  
Sponsor: Senator Dave Hildenbrand  
Committee: Finance

Date Completed: 3-6-12

### **CONTENT**

The bill would amend the General Property Tax Act to require tax statements to include notice of any unpaid taxes returned as delinquent on the property, as well as contact information for more information about those unpaid taxes.

The Act requires a township treasurer or other collector, upon receiving a tax roll, to proceed to collect the taxes. The treasurer or other collector must mail to each taxpayer a statement showing the description of the property, its taxable value, and the amount of the tax. Under the bill, the statement also would have to contain the information described above.

MCL 211.44

Legislative Analyst: Suzanne Lowe

### **FISCAL IMPACT**

The bill would likely have a negligible impact on State and local unit revenue, but could increase local unit expenses by an unknown amount. The bill would not change the liability a taxpayer would face, but would provide an additional notice about delinquent liabilities. However, the notice would be provided by a city or township treasurer, while delinquent taxes are owed to the county. City and township treasurers would need to obtain records from the county to indicate what prior year taxes remained unpaid; otherwise, the bill could result in taxpayers receiving notice for taxes that were delinquent on the prior March 1 but later had been paid (to the county).

Fiscal Analyst: David Zin

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.