

HOUSE SUBSTITUTE FOR  
SENATE BILL NO. 943

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 51 (MCL 211.51), as amended by 2012 PA 57.

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

1           Sec. 51. (1) If a township treasurer does not file his or her  
2 bond with the county treasurer as prescribed by law and the  
3 township board fails to appoint a treasurer to give the bond and  
4 deliver a receipt for the bond to the supervisor by December 10,  
5 the supervisor shall deliver the tax roll with the necessary  
6 warrant directed to the county treasurer, who shall make the  
7 collection and return of taxes. The county treasurer, pursuant to  
8 the adoption of a resolution by the county board of commissioners,  
9 has the same powers and duties to add a property tax administration



1 fee, a late penalty charge, and interest to all taxes collected as  
2 conferred upon a township treasurer under section 44. The excess of  
3 the amount of property tax administration fees over the expense to  
4 the county in collecting the taxes ~~shall~~**must** be returned to the  
5 township, and the remainder of the property tax administration fees  
6 and any late penalty charges imposed ~~shall~~**must** be credited to the  
7 county general fund. For the purpose of collecting the taxes, the  
8 county treasurer is vested with all the powers conferred upon the  
9 township treasurer and an action may be brought on the county  
10 treasurer's bond under the same circumstances as on those of a  
11 township treasurer.

12 (2) A local tax collecting unit that collects a summer  
13 property tax shall defer the collection of summer property taxes  
14 against the following property for which a deferment is claimed  
15 until the following February 15:

16 (a) The principal residence of a taxpayer who meets both of  
17 the following conditions:

18 (i) Meets 1 or more of the following conditions:

19 (A) Is a totally and permanently disabled person, blind  
20 person, paraplegic, quadriplegic, eligible serviceperson, eligible  
21 veteran, or eligible widow or widower, as these persons are defined  
22 in chapter 9 of the income tax act of 1967, 1967 PA 281, MCL  
23 206.501 to 206.532.

24 (B) Is 62 years of age or older, including the unremarried  
25 surviving spouse of a person who was 62 years of age or older at  
26 the time of death.

27 (ii) For the prior ~~taxable~~**tax** year had a total household  
28 income of the following:

29 (A) For taxes levied before January 1, 2005, \$25,000.00, or



1 less.

2 (B) For taxes levied after December 31, 2004 and before  
3 January 1, 2006, \$35,000.00, or less.

4 (C) For taxes levied after December 31, 2005 and before  
5 January 1, 2007, \$37,500.00, or less.

6 (D) For taxes levied after December 31, 2006, \$40,000.00, or  
7 less.

8 (b) Property classified or used as agricultural real property  
9 if the gross receipts of the agricultural or horticultural  
10 operations in the previous year or the average gross receipts of  
11 the operations in the previous 3 years are not less than the  
12 household income of the owner in the previous year or the combined  
13 household incomes in the previous year of the individual members of  
14 a limited liability company or partners of a partnership that owns  
15 the agricultural real property. A limited liability company or  
16 partnership may claim the deferment under this section only if the  
17 individual members of the limited liability company or partners of  
18 the partnership qualified for the deferment under this section  
19 before the individual members or partners formed the limited  
20 liability company or partnership.

21 (c) **For summer property taxes levied in calendar year 2020**  
22 **only, real property owned by a person that experienced economic**  
23 **hardship as a result of the COVID-19 pandemic or the government's**  
24 **response to the pandemic, or both, or experienced economic hardship**  
25 **as a result of the flooding caused by certain dam-structure**  
26 **failures that resulted in the state of emergency declared in**  
27 **Executive Order No. 2020-94 and amended and expanded in Executive**  
28 **Order Nos. 2020-98 and 2020-105. All of the following apply to a**  
29 **deferment of the collection of summer property taxes under this**



1 subdivision:

2 (i) The local tax collecting unit may develop criteria,  
3 including required documentation, that an applicant must meet to  
4 establish economic hardship under this subdivision, and has the  
5 authority to approve or deny a requested deferment at its  
6 discretion.

7 (ii) A person that files for a deferment under this subdivision  
8 is not prohibited from also appealing the assessment on the  
9 property for which that claim is made before the board of review in  
10 the same year.

11 (iii) This subdivision does not apply to either of the  
12 following:

13 (A) Property used for utilities sites as described in section  
14 34c(2) (d) (ii) .

15 (B) Property owned by a person that is a party to an escrow  
16 agreement or other agreement obligating another individual or legal  
17 entity to pay summer property taxes levied in calendar year 2020 on  
18 that property.

19 (3) A taxpayer may claim a deferment ~~provided by~~**under**  
20 subsection (2) by filing with the treasurer of the local ~~property~~  
21 tax collecting unit an intent to defer the summer property taxes  
22 that are due and payable in that year without penalty or interest.  
23 Taxes deferred under subsection (2) that are not paid by the  
24 following February 15 are not subject to penalties or interest for  
25 the period of deferment.

26 (4) The intent statement required by subsection (3) ~~shall~~**must**  
27 be on a form prescribed and provided by the department of treasury  
28 to the treasurer of the local ~~property~~-tax collecting unit.

29 (5) The treasurer of the local ~~property~~-tax collecting unit



1 that collects a summer property tax shall do the following:

2 (a) Cause a notice of the availability of the deferment to be  
 3 published in a newspaper of general circulation within the local  
 4 ~~property-tax~~ collecting unit or to be included as an insertion with  
 5 the tax bill.

6 (b) Assist persons in completing the deferment form.

7 (6) If a local ~~property-tax~~ collecting unit that collects a  
 8 summer property tax also collects a winter property tax in the same  
 9 year, a statement of the amount of taxes deferred ~~pursuant to~~ **under**  
 10 subsection (2) ~~shall~~ **must** be in the December tax statement mailed  
 11 by the local ~~property-tax~~ collecting unit for each summer property  
 12 tax payment that was deferred from collection. If a local ~~property~~  
 13 tax collecting unit that collects a summer property tax does not  
 14 collect a winter property tax in the same year, it shall mail a  
 15 statement of the amount of taxes deferred under subsection (2) at  
 16 the same time December tax statements are required to be mailed  
 17 under section 44.

18 (7) Persons eligible for deferment of summer property taxes  
 19 under subsection (2) may file their intent to defer until September  
 20 15 or the time the tax would otherwise become subject to interest  
 21 or a late penalty charge for late payment, whichever is later.

22 (8) To the extent permitted by the revised school code, 1976  
 23 PA 451, MCL 380.1 to 380.1852, or the charter of a local ~~property~~  
 24 tax collecting unit, a local ~~property-tax~~ collecting unit may  
 25 provide for the levy and collection of summer property taxes. The  
 26 terms and conditions of collection established by or under an  
 27 agreement executed pursuant to the revised school code, 1976 PA  
 28 451, MCL 380.1 to 380.1852, or the charter of a local tax  
 29 collecting unit govern a summer property tax levy.



1 (9) As used in this section:

2 (a) "Principal residence" means property exempt under section  
3 7cc.

4 (b) "Summer property tax" means a levy of ad valorem property  
5 taxes that first becomes a lien before December 1 of any calendar  
6 year.

