69.18 Taxes as lien against property; interest; fees and charges; taxes returned delinquent; resolution; tax bill or enclosure to specify where delinquent taxes to be paid; adding fees and interest to taxes; return of unpaid taxes on real property to county treasurer; collection; rate of interest and fees; delinquent taxes as lien; return to department of treasury.

Sec. 18. (1) Taxes collected by a village become a lien against the property on which assessed on July 1. Taxes collected on or before September 14 in each year are not subject to interest. Taxes collected after September 14 of any year bear interest at the rate imposed by the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, on delinquent property tax levies that became a lien in the same year. The village taxes that are collected by a village are subject to the same fees and charges the village may impose under section 44 of the general property tax act, 1893 PA 206, MCL 211.44. All interest and property tax administration fees that are imposed before the date these taxes are returned delinquent and that are attributable to village taxes belong to the village. Interest and, to the extent permitted by section 44 of the general property tax act, 1893 PA 206, MCL 211.44, fees must be included in the unpaid tax rolls or the delinquent tax rolls returned to the county treasurer on September 15, or not later than March 1 if the warrant is extended.

(2) Taxes collected by the village must be returned delinquent to the county treasurer on September 15 unless the governing body of the village by resolution determines that the village taxes will be returned to the county treasurer on the same date that county taxes are returned delinquent for collection. The resolution must be adopted on or before June 1 to be effective as to the immediately succeeding summer tax levy and, subject to this qualification, is effective as to all subsequent tax levies until revoked by resolution of the governing body of the village. A revoking resolution must be adopted on or before June 1 to be effective as to the immediately succeeding summer tax levy and, subject to this qualification, is effective as to all subsequent tax levies. A resolution of either kind must be forwarded to the county treasurer before the July 1 tax levy to which it first applies. A village collecting delinquent taxes under this section shall specify in the village tax bill for each year or a separate enclosure with the tax bill where delinquent taxes are to be paid.

(3) If the unpaid village taxes are returned to the county treasurer before March 1 of the year following the levy of the village taxes, the county treasurer shall add to those taxes fees and interest in the same amount as would have been added if collected by the village treasurer. As of March 1, the accumulated interest and the fees on those taxes that may be imposed and returned delinquent must be added to and become a part of the village tax subject to the interest and fees charged by the county treasurer on the delinquent taxes under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155.

(4) Within 1 week after the expiration of the time limited in the warrant for the collection of the taxes levied on the roll, or within 1 week after the time to which the warrant may have been renewed or extended, if the treasurer has been unable to collect any of the taxes on the roll on real property, the treasurer shall return all unpaid taxes on real property to the county treasurer in the same manner and with like effect as returns by township treasurers. The taxes returned must be collected in the same manner as other taxes returned to the county treasurer are collected under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, with the same rate of interest and fees. All taxes on real property returned as delinquent are and remain a lien on the property until paid. The county treasurer at the time that he or she returns to the department of treasury delinquent taxes assessed under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, shall also return all village taxes that were returned delinquent to his or her office and that remain unpaid on March 1 of the year of the return.