

**SUBSTITUTE FOR
SENATE BILL NO. 808**

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending sections 78b, 78c, and 78f (MCL 211.78b, 211.78c, and
211.78f), sections 78b and 78c as amended by 2015 PA 202 and
section 78f as amended by 2015 PA 190.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 78b. Except as otherwise provided in section 79 for
2 certified abandoned property, on or within 60 days before the June
3 1 immediately succeeding the date that unpaid taxes are returned to
4 the county treasurer as delinquent under section 78a, the county
5 treasurer shall send notice of all the following by first-class
6 mail, address correction requested, to the person to whom a tax
7 bill for property returned for delinquent taxes was last sent or to



1 the person identified as the owner of property returned for
2 delinquent taxes, to a person entitled to notice of the return of
3 delinquent taxes under section 78a(4), and to a person to whom a
4 tax certificate for property returned for delinquent taxes was
5 issued under former section 71, as shown on the current records of
6 the county treasurer:

7 (a) The date property on which unpaid taxes were returned as
8 delinquent will be forfeited to the county treasurer for those
9 unpaid delinquent taxes, interest, penalties, and fees.

10 (b) A statement that a person who holds a legal interest in
11 the property may lose that interest as a result of the forfeiture
12 and subsequent foreclosure proceeding.

13 (c) A legal description or parcel number of the property and
14 the street address of the property, if available.

15 (d) The person or persons to whom the notice is addressed.

16 (e) The unpaid delinquent taxes, interest, penalties, and fees
17 due on the property.

18 (f) A statement that unless those unpaid delinquent taxes,
19 interest, penalties, and fees are paid on or before the March 31
20 immediately succeeding the entry in an uncontested case of a
21 judgment foreclosing the property under section 78k, absolute title
22 to the property ~~shall~~**will** vest in the foreclosing governmental
23 unit.

24 (g) A statement of the person's rights of redemption and
25 notice that the rights of redemption will expire on the March 31
26 immediately succeeding the entry in an uncontested case of a
27 judgment foreclosing the property under section 78k.

28 **(h) A statement warning that a delinquent payment submitted to**
29 **the local tax collecting unit, rather than the county treasurer,**



1 cannot be applied to the delinquent amount and will not prevent
2 foreclosure.

3 Sec. 78c. Except as otherwise provided in section 79 for
4 certified abandoned property, on or within 60 days before the
5 September 1 immediately succeeding the date that unpaid taxes are
6 returned to the county treasurer as delinquent under section 78a,
7 the county treasurer shall send notice of all the following by
8 first-class mail, address correction requested, to the person to
9 whom a tax bill for property returned for delinquent taxes was last
10 sent or to the person identified as the owner of property returned
11 for delinquent taxes, to a person entitled to notice of the return
12 of delinquent taxes under section 78a(4), and to a person to whom a
13 tax certificate for property returned for delinquent taxes was
14 issued under former section 71, as shown on the current records of
15 the county treasurer:

16 (a) The date property on which unpaid taxes were returned as
17 delinquent will be forfeited to the county treasurer for those
18 unpaid delinquent taxes, interest, penalties, and fees.

19 (b) A statement that a person who holds a legal interest in
20 the property may lose that interest as a result of the forfeiture
21 and subsequent foreclosure proceeding.

22 (c) A legal description or parcel number of the property and
23 the street address of the property, if available.

24 (d) The person or persons to whom the notice is addressed.

25 (e) The unpaid delinquent taxes, interest, penalties, and fees
26 due on the property.

27 (f) A schedule of the additional fees that will accrue on the
28 immediately succeeding October 1 under section 78d if the unpaid
29 delinquent taxes, interest, penalties, and fees due on the property



1 are not paid.

2 (g) A statement that unless those unpaid delinquent taxes,
3 interest, penalties, and fees are paid on or before the March 31
4 immediately succeeding the entry in an uncontested case of a
5 judgment foreclosing the property under section 78k, absolute title
6 to the property ~~shall~~**will** vest in the foreclosing governmental
7 unit.

8 (h) A statement of the person's rights of redemption and
9 notice that the rights of redemption will expire on the March 31
10 immediately succeeding the entry in an uncontested case of a
11 judgment foreclosing the property under section 78k.

12 **(i) A statement warning that a delinquent payment submitted to**
13 **the local tax collecting unit, rather than the county treasurer,**
14 **cannot be applied to the delinquent amount and will not prevent**
15 **foreclosure.**

16 Sec. 78f. (1) Except as otherwise provided in section 79 for
17 certified abandoned property, not later than the February 1
18 immediately succeeding the date that unpaid taxes were returned to
19 the county treasurer for forfeiture, foreclosure, and sale under
20 section 60a(1) or (2) or returned to the county treasurer as
21 delinquent under section 78a, the county treasurer shall send a
22 notice by certified mail, return receipt requested, to the person
23 to whom a tax bill for property returned for delinquent taxes was
24 last sent and, if different, to the person identified as the owner
25 of property returned for delinquent taxes as shown on the current
26 records of the county treasurer and to those persons identified
27 under section 78e(2). The notice required under this subsection
28 ~~shall~~**must** include all of the following:

29 (a) The date property on which those unpaid taxes were



1 returned as delinquent will be forfeited to the county treasurer
2 for the unpaid delinquent taxes, interest, penalties, and fees.

3 (b) A statement that a person who holds a legal interest in
4 the property may lose that interest as a result of the forfeiture
5 and subsequent foreclosure proceeding.

6 (c) A legal description or parcel number of the property and
7 the street address of the property, if available.

8 (d) The person to whom the notice is addressed.

9 (e) The unpaid delinquent taxes, interest, penalties, and fees
10 due on the property.

11 (f) A schedule of the additional interest, penalties, and fees
12 that will accrue on the immediately succeeding March 1 ~~pursuant to~~
13 **under** section 78g if those unpaid delinquent taxes, interest,
14 penalties, and fees due on the property are not paid.

15 (g) A statement that unless those unpaid delinquent taxes,
16 interest, penalties, and fees are paid on or before the March 31
17 immediately succeeding the entry in an uncontested case of a
18 judgment foreclosing the property under section 78k, absolute title
19 to the property ~~shall~~**will** vest in the foreclosing governmental
20 unit.

21 (h) A statement of the person's rights of redemption and
22 notice that the rights of redemption will expire on the March 31
23 immediately succeeding the entry in an uncontested case of a
24 judgment foreclosing the property under section 78k.

25 (i) **A statement warning that a delinquent payment submitted to**
26 **the local tax collecting unit, rather than the county treasurer,**
27 **cannot be applied to the delinquent amount and will not prevent**
28 **foreclosure.**

29 (2) The notice required under subsection (1) ~~shall~~**must** also



1 be mailed to the property by first-class mail, addressed to
2 "occupant", if the notice was not sent to the occupant of the
3 property pursuant to ~~under~~ subsection (1).

4 (3) A county treasurer may insert 1 or more additional notices
5 in a notice publication circulated in the county in which the
6 property is located. If no notice publication is circulated in the
7 county in which the property is located, the county treasurer may
8 insert 1 or more additional notices in a notice publication
9 circulated in an adjoining county. Additionally, a county treasurer
10 may post 1 or more additional notices on a website, including, but
11 not limited to, a website maintained by the county treasurer.

12 (4) The county treasurer may insert in a notice publication
13 circulated in the county in which the property is located, notice
14 of the street address, if available, of property subject to
15 forfeiture under section 78g on the immediately succeeding March 1
16 for delinquent taxes or the street address, if available, of
17 property subject to forfeiture under section 78g on the immediately
18 succeeding March 1 for delinquent taxes and the name of the person
19 to whom a tax bill for property returned for delinquent taxes was
20 last sent and, if different, the name of the person identified as
21 the owner of the property returned for delinquent taxes as shown on
22 the current records of the county treasurer. If no notice
23 publication is circulated in the county in which the property is
24 located, the county treasurer may insert a notice under this
25 subsection in a notice publication circulated in an adjoining
26 county. Additionally, a county treasurer may post on a website,
27 including, but not limited to, a website maintained by the county
28 treasurer.

29 Enacting section 1. This amendatory act does not take effect



1 unless Senate Bill No. 809 of the 101st Legislature is enacted into
2 law.

