

**SUBSTITUTE FOR
SENATE BILL NO. 487**

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending the title and sections 57, 59, 60, 61, 73c, 74, 87b,
108, 131, 131c, and 131e (MCL 211.57, 211.59, 211.60, 211.61,
211.73c, 211.74, 211.87b, 211.108, 211.131, 211.131c, and
211.131e), the title and section 59 as amended by 1983 PA 254,
sections 57, 60, 61, 73c, 74, 108, 131, and 131c as amended by
1993 PA 291, section 87b as amended by 1994 PA 189, and section
131e as amended by 1996 PA 476, and by adding sections 60a, 78,
78a, 78b, 78c, 78d, 78e, 78f, 78g, 78h, 78i, 78j, 78k, 78l, 78m,
and 78n; and to repeal acts and parts of acts.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 TITLE

2 An act to provide for the assessment of rights and inter-
3 ests, including leasehold interests, in property and the levy and
4 collection of taxes ~~thereon~~ ON PROPERTY, and for the collection
5 of taxes levied; making ~~such~~ THOSE taxes a lien on the property
6 taxed, establishing and continuing the lien, providing for the
7 sale OR FORFEITURE and conveyance of property delinquent for
8 taxes, and for the inspection and disposition of lands bid off to
9 the state and not redeemed or purchased; to provide for the
10 establishment of a delinquent tax revolving fund and the borrow-
11 ing of money by counties and the issuance of notes; to define and
12 limit the jurisdiction of the courts in proceedings in connection
13 ~~therewith~~ WITH PROPERTY DELINQUENT FOR TAXES; to limit the time
14 within which actions may be brought; to prescribe certain limita-
15 tions with respect to rates of taxation; to prescribe certain
16 powers and duties of certain officers, departments, agencies, and
17 political subdivisions of this state; to provide for certain
18 reimbursements of certain expenses incurred by units of local
19 government; to provide penalties for the violation of this act;
20 and to repeal ~~certain~~ acts and parts of acts. ~~in anywise~~
21 ~~contravening any of the provisions of this act.~~

22 Sec. 57. (1) ~~When~~ FOR TAXES LEVIED BEFORE JANUARY 1,
23 1999, IF a county treasurer receives from a township, city, or
24 village treasurer a statement of unpaid taxes, together with a
25 list of the ~~lands~~ PROPERTY on which the ~~same~~ UNPAID TAXES are
26 delinquent, verified according to law, the county treasurer shall
27 enter the ~~same~~ UNPAID TAXES at length on the books in his or

1 her office provided for that purpose. The COUNTY treasurer shall
2 make a statement of all descriptions of ~~land~~ PROPERTY returned
3 as delinquent for unpaid taxes, except those rejected by him or
4 her, with the ~~several~~ taxes assessed upon those descriptions
5 respectively. The statement shall be compared by the county
6 clerk with the statement of unpaid taxes filed by the township,
7 city, or village treasurer, and if the county clerk finds it to
8 be a true statement, ~~thereof,~~ he or she shall add to ~~it~~ THE
9 STATEMENT a certificate that the county clerk has, upon careful
10 examination, found ~~it~~ THE STATEMENT correct. The statement,
11 ~~so~~ AS made, compared, and certified, ~~shall be considered~~ IS
12 the return of delinquent taxes by the county treasurer to the
13 department of treasury under this act, and shall be completed not
14 later than THE May 1 ~~next after~~ IMMEDIATELY FOLLOWING the
15 return to the county treasurer of the statements of the ~~several~~
16 township, CITY, OR VILLAGE treasurers. The state treasurer ~~, if~~
17 ~~considered expedient,~~ may extend for a period not to exceed 30
18 days the time within which the statement shall be completed. The
19 state treasurer shall promulgate rules and regulations governing
20 and shall supervise the preparation of the statement. The state-
21 ment shall be kept on file in the office of the ~~several~~ county
22 ~~treasurers~~ TREASURER as ~~custodians~~ CUSTODIAN for the state
23 treasurer and shall not be forwarded to the state treasurer. The
24 county treasurers shall perform the duties with respect to the
25 maintenance and correction of the statement as prescribed by the
26 state treasurer. The ~~keeping of the~~ statement takes the place
27 of the records of delinquent taxes in the department of ~~the~~

1 ~~state~~ treasury before sale of ~~lands~~ PROPERTY FOR delinquent
2 ~~for~~ taxes, as provided in this act.

3 (2) Within 120 days after the county treasurer receives from
4 the township, ~~treasurer~~ CITY, OR VILLAGE TREASURERS a statement
5 of unpaid taxes, together with a list of the ~~lands~~ PROPERTY on
6 which the ~~same~~ UNPAID TAXES are delinquent, verified according
7 to law, the county treasurer shall mail to the persons ~~assessed~~
8 ~~for~~ TO WHOM those unpaid taxes WERE LEVIED as well as the legal
9 owner of the property, if they are not the same party, a notice
10 that the taxes have been returned to the county treasurer as
11 unpaid. The notice shall state the amount of taxes unpaid, and
12 penalties, interest, and charges on the taxes, and shall state
13 that a description of the property assessed is on file in the
14 office of the county treasurer.

15 (3) Within 120 days after March 1 of the year following the
16 return of the delinquent taxes to the county treasurer, the
17 county treasurer shall again mail the notice on all parcels for
18 which the tax is still unpaid. ~~This subsection does not apply~~
19 ~~to parcels identified as certified special residential property~~
20 ~~under section 55a.~~

21 (4) Any person who wishes at any time to receive notice of
22 the return of taxes on a parcel of property may pay an annual fee
23 not to exceed \$5.00 by February 1 to the county treasurer
24 ~~together with a~~ AND SPECIFY THE parcel identification number
25 and address of the property. The county treasurer ~~will then~~
26 SHALL notify the person if the property is returned delinquent
27 within that year.

1 (5) The notices required by this section shall be sent by
2 first class mail, address correction requested.

3 Sec. 59. (1) A person may pay the taxes, any 1 of the
4 ~~several~~ taxes, a portion of the taxes ~~that is~~ specified by
5 resolution of the county board of commissioners, or if a specifi-
6 cation is not made by a resolution of the county board of
7 commissioners, a portion of the taxes ~~that is~~ approved by the
8 county treasurer ~~—~~, on a parcel or description of ~~land~~
9 PROPERTY returned as delinquent, or on an undivided share of a
10 parcel or description of ~~land~~ PROPERTY returned as delinquent.
11 ~~—, with interest~~ FOR TAXES LEVIED BEFORE JANUARY 1, 1999, THE
12 AMOUNT PAID UNDER THIS SUBSECTION SHALL INCLUDE INTEREST computed
13 from THE March 1 ~~next~~ after the taxes were assessed at the rate
14 of 1% per month or fraction of a month, except as provided in
15 section 89, ~~with~~ AND 4% of the delinquent taxes as a county
16 property tax administration fee ~~which~~ THAT shall be a minimum
17 of \$1.00 per payment of delinquent taxes, except as provided in
18 section 89. ~~—~~, PAYMENT UNDER THIS SUBSECTION SHALL BE MADE to
19 the county treasurer of the county in which the ~~lands are~~
20 PROPERTY IS situated, at any time before ~~they are~~ THE PROPERTY
21 IS sold. The county ~~and township treasurers~~ TREASURER AND THE
22 TREASURER FOR THE LOCAL TAX COLLECTING UNIT shall allocate and
23 distribute the taxes and interest paid proportionately among the
24 county or ~~township~~ LOCAL TAX COLLECTING UNIT funds and the
25 property tax administration fee returned as delinquent ~~pursuant~~
26 ~~to~~ UNDER section 44(6) to the treasurer of the local TAX
27 COLLECTING unit who transmitted the ~~statement of~~ taxes returned

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1 as delinquent. ~~On~~ FOR TAXES LEVIED BEFORE JANUARY 1, 1999, ON
2 all descriptions of ~~land on which the~~ PROPERTY WITH UNPAID
3 taxes ~~remain unpaid~~ on THE October 1 ~~next preceding~~ BEFORE
4 the time prescribed for the sale of A TAX LIEN ON the ~~land~~
5 PROPERTY, ~~there shall be charged~~ an additional \$10.00 SHALL BE
6 CHARGED for expenses, which shall ~~thereafter~~ be a lien on the
7 ~~land~~ PROPERTY. ~~When~~ IF collected, \$5.00 of this expense
8 charge shall be credited to a restricted revenue fund of ~~the~~
9 THIS state, to be known as the delinquent property tax adminis-
10 tration fund, to reimburse ~~the~~ THIS state for the cost of pub-
11 lishing the lists of ~~lands~~ PROPERTY and other ~~expense~~
12 EXPENSES, and \$5.00 shall belong to the general fund of the
13 county to reimburse the county for the expense incurred in pre-
14 paring the list of delinquent ~~lands~~ PROPERTY for sale or
15 forfeiture.

16 (2) ~~The county~~ FOR TAXES LEVIED BEFORE JANUARY 1, 1999,
17 THE property tax administration fee paid to the county treasurer
18 shall ~~belong~~ BE CREDITED to the general fund of the county and
19 ~~that~~ THE PROPERTY TAX ADMINISTRATION FEE paid to the state
20 treasurer shall be credited to the delinquent property tax admin-
21 istration fund. Amounts credited to the general fund of the
22 county shall be used only for the purposes ~~for which they may be~~
23 ~~collected as~~ specified ~~by~~ IN subsection (6).

24 (3) ~~A~~ FOR TAXES LEVIED BEFORE JANUARY 1, 1999, AND AFTER
25 DECEMBER 31, 1998, A county board of commissioners, by resolu-
26 tion, may provide ~~that~~ ALL OF THE FOLLOWING for taxes paid
27 BEFORE MAY 1 in the first year of delinquency ~~before May 1~~ for

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1 the homestead property ~~for which~~ OF a senior citizen,
2 paraplegic, HEMIPLEGIC, quadriplegic, eligible serviceman, eligi-
3 ble veteran, eligible widow, totally and permanently disabled
4 person, or blind person, as those persons are defined in
5 chapter 9 of ~~Act No. 281 of the Public Acts of 1967, as amended,~~
6 ~~being sections 206.501 to 206.532 of the Michigan Compiled Laws~~
7 THE INCOME TAX ACT OF 1967, 1967 PA 281, MCL 206.501 TO 206.532,
8 ~~makes~~ IF a claim ~~,~~ IS MADE before February 15 ~~,~~ for the
9 credit provided by chapter 9 of ~~Act No. 281 of the Public Acts~~
10 ~~of 1967, as amended~~ THE INCOME TAX ACT OF 1967, 1967 PA 281, MCL
11 206.501 TO 206.532, if that claimant presents a copy of the form
12 filed for that credit to the county treasurer, AND IF THAT
13 CLAIMANT has not received the credit before March 1:

14 (a) Any interest, fee, or penalty in excess of the interest,
15 fee, or penalty that would have been added if the tax had been
16 paid before February 15 ~~shall be~~ IS waived.

17 (b) Interest paid ~~pursuant to~~ UNDER subsection (1) or sec-
18 tion 89(1)(a) ~~shall be~~ IS waived unless the interest is pledged
19 to the repayment of delinquent tax revolving fund notes or pay-
20 able to the county delinquent tax revolving fund, in which case
21 the interest shall be refunded from the general fund of the
22 county.

23 (c) The county property tax administration fee ~~shall be~~ IS
24 waived.

25 (4) The ~~local~~ treasurer OF THE LOCAL TAX COLLECTING UNIT
26 shall indicate on the delinquent tax roll if a 1% property tax

1 administration fee was added to taxes collected before
2 February 15.

3 (5) The fees authorized and collected ~~pursuant to~~ UNDER
4 this section and credited to the delinquent property tax adminis-
5 tration fund shall be used by the department of treasury to pay
6 expenses incurred in the administration of this act.

7 (6) The county property tax administration fee shall be used
8 by the county to offset the costs incurred in and ancillary to
9 collecting delinquent property taxes ~~—~~ and for purposes autho-
10 rized by sections 87b and 87d.

11 Sec. 60. (1) ~~Those lands that are~~ FOR TAXES LEVIED BEFORE
12 JANUARY 1, 1999, PROPERTY returned ~~as delinquent~~ for DELINQUENT
13 taxes, and upon which taxes remain unpaid after ~~their return~~
14 THE PROPERTY IS RETURNED AS DELINQUENT under this act ~~or to the~~
15 ~~county treasurers of the state, are~~ IS subject to disposition,
16 sale, and redemption for the enforcement and collection of the
17 tax liens, in the method and manner as provided in this ~~act~~
18 SECTION AND SECTIONS 60A TO 77.

19 (2) On the first Tuesday in May in each year, a tax sale FOR
20 TAXES LEVIED BEFORE JANUARY 1, 1999 shall be held in the counties
21 of this state by the county treasurers of those counties for and
22 in behalf of ~~the~~ THIS state. At the tax sale, ~~lands, other~~
23 ~~than certified special residential property,~~ PROPERTY delinquent
24 for taxes assessed in the third year preceding the sale or in a
25 prior year ~~or land identified as certified special residential~~
26 ~~property under section 55a delinquent for taxes assessed in the~~

1 ~~second year preceding the sale~~ shall be sold for the total of
2 the unpaid taxes of those years.

3 (3) Delinquent tax sales shall include \$10.00 for expenses,
4 as provided in section 59, a county property tax administration
5 fee of 4%, and interest computed at a rate of 1.25% per month,
6 except as provided in section 89, from the date the taxes origi-
7 nally became delinquent ~~pursuant to~~ UNDER this act.

8 (4) In the ~~disposition and~~ sale of LIENS ON PROPERTY FOR
9 delinquent ~~tax lands~~ TAXES, the people of ~~the~~ THIS state have
10 a valid lien ~~upon~~ ON the ~~lands~~ PROPERTY, with rights to
11 enforce the lien as a preferred or first claim ~~upon the lands~~
12 ON THE PROPERTY. The rights and choses to enforce the lien are
13 the prima facie rights of ~~the~~ THIS state, and shall not be set
14 aside or annulled except in the manner and for the causes speci-
15 fied in this act.

16 SEC. 60A. FOR TAXES LEVIED AFTER DECEMBER 31, 1998, PROP-
17 ERTY RETURNED FOR DELINQUENT TAXES IS SUBJECT TO FORFEITURE,
18 FORECLOSURE, AND SALE AS PROVIDED IN SECTIONS 78 TO 79A. THE
19 PEOPLE OF THIS STATE HAVE A VALID LIEN ON PROPERTY RETURNED FOR
20 DELINQUENT TAXES, WITH RIGHTS TO ENFORCE THE LIEN AS A PREFERRED
21 OR FIRST CLAIM ON THE PROPERTY. THE RIGHT TO ENFORCE THE LIEN IS
22 THE PRIMA FACIE RIGHT OF THIS STATE AND SHALL NOT BE SET ASIDE OR
23 ANNULLED EXCEPT IN THE MANNER AND FOR THE CAUSES SPECIFIED IN
24 THIS ACT.

25 Sec. 61. (1) Before the ~~time fixed for the~~ annual tax
26 sale, the state treasurer shall cause to be prepared and filed in
27 the office of the county clerk in each county in which ~~lands~~

1 ~~are~~ PROPERTY IS to be sold under this act a petition addressed
2 to the circuit court for the county stating by appropriate refer-
3 ence to lists or schedules annexed to the petition a description
4 of ~~those lands~~ THE PROPERTY in the county upon which taxes have
5 remained unpaid for more than 1 year after the ~~lands were~~
6 PROPERTY WAS returned as delinquent ~~, or, for land identified as~~
7 ~~certified special residential property under section 55a, 90 days~~
8 ~~after the lands were returned as delinquent,~~ the total amount of
9 the taxes, with interest computed on the amount as provided in
10 this act to May 1 ~~following the filing of~~ AFTER the petition IS
11 FILED, and a county property tax administration fee of 4%
12 extended separately against each parcel of ~~land~~ PROPERTY. Ten
13 dollars shall be added to the total amount against each parcel
14 for expenses as provided in section 59.

15 (2) The petition shall seek a judgment in favor of ~~the~~
16 THIS state against the ~~land~~ PROPERTY for the payment of the
17 ~~several~~ amounts specified, and in default of those amounts,
18 that the lands be sold.

19 (3) The petition shall be signed by the state treasurer or
20 his or her authorized representative and need not be otherwise
21 verified.

22 (4) The petition is considered equivalent to a bill ~~in~~
23 ~~chancery~~ to enforce the lien for the taxes, interest, and
24 charges, averring their validity and that the amounts have not
25 been paid, and seeking a sale to pay the lien. ~~Lands~~

26 (5) EXCEPT AS OTHERWISE PROVIDED IN SECTION 60A, PROPERTY
27 bid off in the name of ~~the~~ THIS state and ~~thus~~ held BY THIS

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1 STATE, and on which taxes have been ~~assessed~~ LEVIED subsequent
2 to the tax for which the ~~lands were sold and purchased by the~~
3 PROPERTY WAS BID OFF TO THIS state, shall be included in the
4 petition for those subsequent taxes that have remained unpaid for
5 more than 1 year after they were returned as delinquent.

6 (6) The petition shall be in a substantial record book, with
7 the lists of ~~lands~~ PROPERTY and taxes annexed following the
8 petition in the book. ~~The record shall be ruled with appropri-~~
9 ~~ate columns, including 1 containing a description of the lands~~
10 ~~and other columns as the state treasurer considers necessary.~~
11 The word petition includes the lists annexed to the petition.
12 The record shall be called tax record.

13 (7) THE TAX RECORD SHALL INCLUDE ALL OF THE FOLLOWING:

14 (A) THE AMOUNT OF THE UNPAID TAXES.

15 (B) ANY PENALTIES, INTEREST, OR CHARGES DUE ON THE DELIN-
16 QUENT TAXES.

17 (C) A DESCRIPTION OF THE PROPERTY.

18 (D) Parts of descriptions of ~~land~~ PROPERTY upon which
19 taxes are paid before sale ~~,~~ or ~~which~~ THAT are withheld from
20 sale. ~~,~~ ~~the~~

21 (E) THE amount paid on taxes before sale. ~~,~~ ~~the amount of~~
22 ~~taxes, interest, and charges adjudged against lands, special~~

23 (F) SPECIAL orders made by the court relating to a parcel of
24 ~~land~~ PROPERTY or any tax. ~~,~~ ~~the interest in each parcel of~~
25 ~~land sold, the name of each purchaser and his or her address, and~~
26 ~~the number of the certificate of sale shall be entered in the~~

~~1 record under the appropriate headings opposite the description of~~
~~2 lands affected.~~

3 (8) The county treasurer shall, under the direction of the
4 state treasurer, prepare the lists and schedules required in this
5 section.

6 Sec. 73c. (1) Not later than 120 days ~~or for parcels iden-~~
7 ~~tified as certified special residential property under section~~
8 ~~55a, not later than 30 days,~~ before the expiration of the
9 redemption period provided in section 74, the county treasurer of
10 each county shall send a notice to each person who, according to
11 the records of his or her office, has an interest in a piece or
12 parcel of ~~land~~ PROPERTY offered at the tax sale under section
13 70 of this act that is not yet redeemed. The county treasurer
14 shall also send a notice to all other persons shown by the
15 records of the local assessing officer or local treasurer to have
16 an interest in ~~those lands~~ THAT PROPERTY.

17 (2) On all parcels for which an address is known, the notice
18 shall also be mailed by regular mail addressed to "occupant" if
19 any of the following apply:

20 (a) A prior notice has not been sent to that address.

21 (b) A prior notice sent to that address has been forwarded
22 or returned as undeliverable, except as provided in subsection
23 (3).

24 (3) Certified mail notices returned as
25 "undeliverable--unclaimed" shall be remailed by first class
26 mail.

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(4) On parcels bid off to the state and still a state bid, the notice shall be sent by certified mail with return receipt demanded, with postage fully prepaid. On all other parcels not redeemed, the notice shall be sent by first class mail, address correction requested. The notice under this section shall be in substantially the following form:

8 This is to notify you that, according to the records of this
9 office, A TAX LIEN ON the following piece or parcel of ~~land~~
10 PROPERTY, which you may have an interest in, was sold at the
11 annual tax sale of May, ~~19~~ 20..., for delinquent taxes of
12 19..., and prior years. Unless redeemed from the sale on or
13 before ~~19~~ 20..., the title to the ~~land~~ PROPERTY
14 will vest and become absolute in the state of Michigan or if the
15 taxes were paid by a private tax lien buyer, a tax deed will be
16 issued by the state of Michigan entitling the buyer to collect
17 all taxes paid plus a 50% penalty and other fees.

19

21County treasurer or

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Assessor of.....

(6) Failure to receive or serve the notice or a defect in the notice does not invalidate the proceedings taken under the state treasurer's petition and order of the circuit court ~~in foreclosure and~~ FOR sale of A TAX LIEN ON the ~~lands~~ PROPERTY for taxes.

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1 a person, city, or other political subdivision owns less than the
2 whole description sold, the amount required to redeem that part
3 shall be calculated ~~pursuant to~~ UNDER section 53. Upon the
4 payment of the redemption ~~money~~ AMOUNT and interest computed at
5 a rate of 1.25% per month, or fraction of a month, except as pro-
6 vided in section 89, to the county treasurer ~~pursuant to~~ UNDER
7 this section, the county treasurer shall issue a redemption cer-
8 tificate in triplicate in a form prescribed by the department of
9 treasury. One of the triplicate certificates shall be delivered
10 to the person making the redemption payment, 1 shall be filed in
11 the office of the county treasurer, and 1 shall be immediately
12 transmitted to the department of treasury. If the county trea-
13 surer fails to forward the certificate to the department of trea-
14 sury as required by this section, the department of treasury may
15 take possession of the certificate in the office of the county
16 treasurer, and the certificates shall after that time be part of
17 the records and files of the department of treasury.

18 (2) The county treasurer shall also make a note of the
19 redemption certificate in the tax record book kept in his or her
20 office, with the name of the payee, and the date and amount
21 paid. All redemption certificates issued ~~pursuant to~~ UNDER
22 this section shall be consecutively numbered. ~~by the printer.~~
23 The county treasurer shall account for each certificate issued
24 and forward a weekly report to the department of treasury
25 accounting for each certificate issued.

26 (3) A certificate, and the entry of the certificate by the
27 county treasurer, ~~shall be~~ IS evidence of a redemption payment

1 in the courts of this state. However, each county treasurer
2 shall make a full and complete report to the department of trea-
3 sury of all redemption certificates issued by him or her during
4 the redemption period ~~— This report shall be made~~ not later
5 than 20 days after the expiration of the redemption period. The
6 department of treasury shall compel, in the manner provided by
7 law, the filing of ~~these reports, as provided by~~ THE REPORTS
8 REQUIRED UNDER this section ~~—~~ by the county treasurers and for
9 that purpose may incur expenses as required.

10 SEC. 78. (1) THE LEGISLATURE FINDS THAT THERE EXISTS IN
11 THIS STATE A CONTINUING NEED TO STRENGTHEN AND REVITALIZE THE
12 ECONOMY OF THIS STATE AND ITS MUNICIPALITIES BY ENCOURAGING THE
13 EFFICIENT AND EXPEDITIOUS RETURN TO PRODUCTIVE USE OF PROPERTY
14 RETURNED FOR DELINQUENT TAXES. THEREFORE, THE POWERS GRANTED IN
15 THIS ACT RELATING TO THE RETURN OF PROPERTY FOR DELINQUENT TAXES
16 CONSTITUTE THE PERFORMANCE BY THIS STATE OR A POLITICAL SUBDIVI-
17 SION OF THIS STATE OF ESSENTIAL PUBLIC PURPOSES AND FUNCTIONS.

18 (2) IT IS THE INTENT OF THE LEGISLATURE THAT THE PROVISIONS
19 OF THIS ACT RELATING TO THE RETURN, FORFEITURE, AND FORECLOSURE
20 OF PROPERTY FOR DELINQUENT TAXES SATISFY THE MINIMUM REQUIREMENTS
21 OF DUE PROCESS REQUIRED UNDER THE CONSTITUTION OF THIS STATE AND
22 THE CONSTITUTION OF THE UNITED STATES BUT THAT THOSE PROVISIONS
23 DO NOT CREATE NEW RIGHTS BEYOND THOSE REQUIRED UNDER THE CONSTI-
24 TUTION OF THIS STATE OR THE CONSTITUTION OF THE UNITED STATES.
25 THE FAILURE OF THIS STATE OR A POLITICAL SUBDIVISION OF THIS
26 STATE TO FOLLOW A REQUIREMENT OF THIS ACT RELATING TO THE RETURN,
27 FORFEITURE, OR FORECLOSURE OF PROPERTY FOR DELINQUENT TAXES SHALL

1 NOT BE CONSTRUED TO CREATE A CLAIM OR CAUSE OF ACTION AGAINST
2 THIS STATE OR A POLITICAL SUBDIVISION OF THIS STATE UNLESS THE
3 MINIMUM REQUIREMENTS OF DUE PROCESS ACCORDED UNDER THE STATE CON-
4 STITUTION OF 1963 OR THE CONSTITUTION OF THE UNITED STATES ARE
5 VIOLATED.

6 (3) FOR 1999 ONLY, WITHIN 60 DAYS AFTER THE EFFECTIVE DATE
7 OF THE AMENDATORY ACT THAT ADDED THIS SECTION AND BETWEEN JANUARY
8 1 AND MARCH 1 IN ANY SUBSEQUENT YEAR, THE COUNTY BOARD OF COMMIS-
9 SIONERS OF A COUNTY, BY A RESOLUTION ADOPTED AT A MEETING HELD
10 PURSUANT TO THE OPEN MEETINGS ACT, 1976 PA 267, MCL 15.261 TO
11 15.275, AND WITH THE WRITTEN CONCURRENCE OF THE COUNTY TREASURER,
12 MAY ELECT TO HAVE THIS STATE COLLECT TAXES RETURNED AS DELINQUENT
13 WITHIN THAT COUNTY BEGINNING IN THE TAX YEAR IMMEDIATELY SUCCEED-
14 ING THE YEAR IN WHICH THE RESOLUTION IS ADOPTED AND IN ALL SUC-
15 CEEDING TAX YEARS. IF A COUNTY ELECTS TO HAVE THIS STATE COLLECT
16 TAXES RETURNED AS DELINQUENT WITHIN THAT COUNTY, THE COUNTY TREA-
17 SURER SHALL MAKE A STATEMENT OF ALL PROPERTY RETURNED AS
18 DELINQUENT. THE COUNTY CLERK SHALL COMPARE THE STATEMENT WITH
19 THE STATEMENT OF UNPAID TAXES FILED BY THE TOWNSHIP, CITY, OR
20 VILLAGE TREASURER. IF THE COUNTY CLERK DETERMINES THAT THE
21 COUNTY TREASURER'S STATEMENT IS ACCURATE, THE COUNTY CLERK SHALL
22 CERTIFY THAT THE COUNTY CLERK FOUND THE COUNTY TREASURER'S STATE-
23 MENT CORRECT. AFTER THE COUNTY TREASURER'S STATEMENT IS CERTI-
24 FIED BY THE COUNTY CLERK, THE COUNTY TREASURER SHALL TRANSMIT TO
25 THE STATE TREASURER THE STATEMENT TOGETHER WITH ALL TAX RECORDS
26 OF PROPERTY ON WHICH TAXES WERE RETURNED AS DELINQUENT IN EACH
27 YEAR FOR WHICH THE ELECTION APPLIES. IF THE TAX ROLL AND THE TAX

1 RECORD HAVE BEEN TRANSFERRED TO THE STATE TREASURER, THE STATE
2 TREASURER SHALL ASSUME ALL DUTIES AND FUNCTIONS REQUIRED UNDER
3 THIS ACT OF A PERSON IN POSSESSION OF THE TAX ROLL OR TAX
4 RECORD. ALL FEES, PENALTIES, AND INTEREST RELATING TO THE COL-
5 LECTION OF TAXES RETURNED AS DELINQUENT IMPOSED UNDER THIS ACT
6 SHALL BE PAID TO THIS STATE AT THE SAME TIME AND IN THE SAME
7 MANNER AS THOSE FEES, PENALTIES, AND INTEREST WOULD HAVE BEEN
8 PAID TO THAT COUNTY. IF A COUNTY ELECTS TO HAVE THIS STATE COL-
9 LECT TAXES RETURNED AS DELINQUENT WITHIN THAT COUNTY, THIS STATE
10 SHALL PAY TO THE LOCAL TAXING UNITS WITHIN THAT COUNTY ALL DELIN-
11 QUENT TAXES DUE AND PAYABLE IN THE MANNER PROVIDED UNDER SECTION
12 87B.

12 (4) A COUNTY THAT ELECTS TO HAVE THIS STATE COLLECT TAXES
13 RETURNED AS DELINQUENT WITHIN THAT COUNTY AS PROVIDED IN SUBSEC-
14 TION (3) MAY RESCIND THE RESOLUTION NOT LESS THAN 10 YEARS AFTER
15 THAT RESOLUTION IS ADOPTED AT A MEETING HELD PURSUANT TO THE OPEN
16 MEETINGS ACT, 1976 PA 267, MCL 15.261 TO 15.275, WITH THE WRITTEN
17 CONCURRENCE OF THE COUNTY TREASURER.

18 (5) THE COLLECTION BY A COUNTY OF TAXES RETURNED AS DELIN-
19 QUENT IS VOLUNTARY AND IS NOT AN ACTIVITY OR SERVICE REQUIRED OF
20 UNITS OF LOCAL GOVERNMENT FOR PURPOSES OF SECTION 29 OF ARTICLE
21 IX OF THE STATE CONSTITUTION OF 1963.

22 (6) A COUNTY THAT DOES NOT ELECT TO HAVE THIS STATE COLLECT
23 TAXES RETURNED AS DELINQUENT WITHIN THAT COUNTY UNDER THIS SEC-
24 TION SHALL COLLECT TAXES RETURNED AS DELINQUENT AS PROVIDED UNDER
25 THIS ACT.

26 (7) AS USED IN THIS SECTION AND SECTIONS 78A THROUGH 157 FOR
27 PURPOSES OF THE COLLECTION OF TAXES RETURNED AS DELINQUENT:

1 (A) "COUNTY" MEANS A COUNTY OR THIS STATE FOR A COUNTY THAT
2 ELECTS TO HAVE THIS STATE COLLECT TAXES RETURNED AS DELINQUENT
3 WITHIN THAT COUNTY UNDER THIS SECTION.

4 (B) "COUNTY TREASURER" MEANS 1 OF THE FOLLOWING:

5 (i) THE TREASURER OF A COUNTY.

6 (ii) THE STATE TREASURER FOR A COUNTY THAT ELECTS TO HAVE
7 THIS STATE COLLECT TAXES RETURNED AS DELINQUENT WITHIN THAT
8 COUNTY UNDER THIS SECTION.

9 (iii) AN AUTHORITY CREATED BY AGREEMENT BETWEEN A COUNTY
10 TREASURER AND THE TREASURER OF A LOCAL GOVERNMENTAL UNIT WITHIN
11 THAT COUNTY TO COLLECT PROPERTY TAXES WITHIN THAT LOCAL GOVERN-
12 MENTAL UNIT. IF AN AUTHORITY IS CREATED UNDER THIS SUBPARAGRAPH,
13 THE LOCAL GOVERNMENTAL UNIT SHALL NOT ESTABLISH A DELINQUENT TAX
14 REVOLVING FUND UNDER SECTION 87B. THE AUTHORITY MAY RETAIN A
15 SUFFICIENT PORTION OF THE PENALTIES AND INTEREST ON DELINQUENT
16 TAXES TO PAY ANY COSTS OF COLLECTION OF DELINQUENT TAXES AND THE
17 ENFORCEMENT OF DELINQUENT TAX LIENS.

18 (C) "FORFEITED" OR "FORFEITURE" MEANS A COUNTY TREASURER MAY
19 SEEK A JUDGMENT OF FORECLOSURE UNDER SECTION 78K IF THE PROPERTY
20 IS NOT REDEEMED AS PROVIDED UNDER THIS ACT, BUT DOES NOT ACQUIRE
21 A RIGHT TO POSSESSION OR ANY OTHER INTEREST IN THE PROPERTY.

22 SEC. 78A. (1) FOR TAXES LEVIED AFTER DECEMBER 31, 1998, ALL
23 PROPERTY RETURNED FOR DELINQUENT TAXES, AND UPON WHICH TAXES,
24 INTEREST, PENALTIES, AND FEES REMAIN UNPAID AFTER THE PROPERTY IS
25 RETURNED AS DELINQUENT TO THE COUNTY TREASURERS OF THIS STATE
26 UNDER THIS ACT, IS SUBJECT TO FORFEITURE, FORECLOSURE, AND SALE
27 FOR THE ENFORCEMENT AND COLLECTION OF THE DELINQUENT TAXES AS

1 PROVIDED IN SECTION 78, THIS SECTION, AND SECTIONS 78B TO 79A.
2 AS USED IN SECTION 78, THIS SECTION, AND SECTIONS 78B TO 79A,
3 "TAXES" INCLUDES UNPAID SPECIAL ASSESSMENTS OR OTHER ASSESSMENTS
4 THAT ARE DUE AND PAYABLE UP TO AND INCLUDING THE DATE OF THE
5 FORECLOSURE HEARING UNDER SECTION 78K.

6 (2) ON MARCH 1 IN EACH YEAR, TAXES LEVIED IN THE IMMEDIATELY
7 PRECEDING YEAR THAT REMAIN UNPAID SHALL BE RETURNED AS DELINQUENT
8 FOR COLLECTION. EXCEPT AS OTHERWISE PROVIDED IN SECTION 79 FOR
9 CERTIFIED ABANDONED PROPERTY, PROPERTY DELINQUENT FOR TAXES
10 LEVIED IN THE SECOND YEAR PRECEDING THE FORFEITURE UNDER SECTION
11 78G OR IN A PRIOR YEAR TO WHICH THIS SECTION APPLIES SHALL BE
12 FORFEITED TO THE COUNTY TREASURER FOR THE TOTAL OF THE UNPAID
13 TAXES, INTEREST, PENALTIES, AND FEES FOR THOSE YEARS AS PROVIDED
14 UNDER SECTION 78G.

15 (3) A COUNTY PROPERTY TAX ADMINISTRATION FEE OF 4% AND
16 INTEREST COMPUTED AT A NONCOMPOUNDED RATE OF 1% PER MONTH OR
17 FRACTION OF A MONTH ON THE TAXES THAT WERE ORIGINALLY RETURNED AS
18 DELINQUENT, COMPUTED FROM THE MARCH 1 THAT THE TAXES ORIGINALLY
19 BECAME DELINQUENT, SHALL BE ADDED TO PROPERTY RETURNED AS DELIN-
20 QUENT UNDER THIS SECTION. A COUNTY PROPERTY TAX ADMINISTRATION
21 FEE PROVIDED FOR UNDER THIS SUBSECTION SHALL NOT BE LESS THAN
22 \$1.00.

23 (4) IF THE COUNTY HAS ELECTED UNDER SECTION 78 TO HAVE THIS
24 STATE COLLECT TAXES RETURNED AS DELINQUENT WITHIN THE COUNTY, ALL
25 FEES, PENALTIES, AND INTEREST SHALL BE DEPOSITED IN THE LAND
26 REUTILIZATION FUND CREATED IN SECTION 78N. THE FEES, PENALTIES,

1 AND INTEREST SHALL BE USED ONLY FOR 1 OR MORE OF THE FOLLOWING
2 PURPOSES:

3 (A) CONTRACTS WITH TITLE INSURANCE COMPANIES PURSUANT TO
4 SECTION 78I.

5 (B) COSTS OF DETERMINING ADDRESSES, SERVICE OF NOTICES, AND
6 RECORDING FEES INCURRED PURSUANT TO SECTION 78I.

7 (C) DEFENSE OF TITLE ACTIONS PURSUANT TO SECTION 78I.

8 (D) OTHER COSTS INCURRED IN ADMINISTERING THE COLLECTION OF
9 DELINQUENT TAXES UNDER THIS ACT.

10 SEC. 78B. EXCEPT AS OTHERWISE PROVIDED IN SECTION 79 FOR
11 CERTIFIED ABANDONED PROPERTY, ON THE JUNE 1 IMMEDIATELY SUCCEED-
12 ING THE MARCH 1 THAT UNPAID TAXES ARE RETURNED TO THE COUNTY
13 TREASURER AS DELINQUENT UNDER SECTION 78A, THE COUNTY TREASURER
14 SHALL SEND NOTICE OF ALL THE FOLLOWING BY FIRST-CLASS MAIL TO THE
15 PERSON TO WHOM A TAX BILL FOR PROPERTY RETURNED FOR DELINQUENT
16 TAXES WAS LAST SENT OR TO THE PERSON IDENTIFIED AS THE OWNER OF
17 PROPERTY RETURNED FOR DELINQUENT TAXES, AND TO A PERSON TO WHOM A
18 TAX CERTIFICATE FOR PROPERTY RETURNED FOR DELINQUENT TAXES WAS
19 ISSUED PURSUANT TO SECTION 71, AS SHOWN ON THE CURRENT RECORDS OF
20 THE COUNTY TREASURER:

21 (A) THE DATE PROPERTY ON WHICH UNPAID TAXES WERE RETURNED AS
22 DELINQUENT WILL BE FORFEITED TO THE COUNTY TREASURER FOR THE
23 UNPAID DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES.

24 (B) A STATEMENT THAT A PERSON WHO HOLDS A LEGAL INTEREST IN
25 THE PROPERTY MAY LOSE THAT INTEREST AS A RESULT OF THE FORFEITURE
26 AND SUBSEQUENT FORECLOSURE PROCEEDING.

1 (C) A LEGAL DESCRIPTION OR PARCEL NUMBER OF THE PROPERTY AND
2 THE STREET ADDRESS OF THE PROPERTY, IF POSSIBLE.

3 (D) THE PERSON OR PERSONS TO WHOM THE NOTICE IS ADDRESSED.

4 (E) THE TOTAL TAXES, INTEREST, PENALTIES, AND FEES DUE ON
5 THE PROPERTY.

6 (F) A STATEMENT THAT UNLESS THE TAXES, INTEREST, PENALTIES,
7 AND FEES ARE PAID BEFORE THE DATE OF THE FORECLOSURE PROCEEDING,
8 ABSOLUTE TITLE TO THE PROPERTY SHALL VEST IN THE COUNTY
9 TREASURER.

10 (G) A STATEMENT OF THE PERSON'S RIGHTS OF REDEMPTION AND
11 NOTICE THAT THE RIGHTS OF REDEMPTION WILL EXPIRE IF THE COURT
12 ENTERS AN ORDER FORECLOSING THE PROPERTY.

13 SEC. 78C. EXCEPT AS OTHERWISE PROVIDED IN SECTION 79 FOR
14 CERTIFIED ABANDONED PROPERTY, ON THE SEPTEMBER 1 IMMEDIATELY SUC-
15 CEEDING THE MARCH 1 THAT UNPAID TAXES ARE RETURNED TO THE COUNTY
16 TREASURER AS DELINQUENT UNDER SECTION 78A, THE COUNTY TREASURER
17 SHALL SEND NOTICE OF ALL THE FOLLOWING BY FIRST-CLASS MAIL TO THE
18 PERSON TO WHOM A TAX BILL FOR PROPERTY RETURNED FOR DELINQUENT
19 TAXES WAS LAST SENT OR TO THE PERSON IDENTIFIED AS THE OWNER OF
20 PROPERTY RETURNED FOR DELINQUENT TAXES, AND TO A PERSON TO WHOM A
21 TAX CERTIFICATE FOR PROPERTY RETURNED FOR DELINQUENT TAXES WAS
22 ISSUED PURSUANT TO SECTION 71, AS SHOWN ON THE CURRENT RECORDS OF
23 THE COUNTY TREASURER:

24 (A) THE DATE PROPERTY ON WHICH UNPAID TAXES WERE RETURNED AS
25 DELINQUENT WILL BE FORFEITED TO THE COUNTY TREASURER FOR THE
26 UNPAID DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES.

1 (B) A STATEMENT THAT A PERSON WHO HOLDS A LEGAL INTEREST IN
2 THE PROPERTY MAY LOSE THAT INTEREST AS A RESULT OF THE FORFEITURE
3 AND SUBSEQUENT FORECLOSURE PROCEEDING.

4 (C) A LEGAL DESCRIPTION OR PARCEL NUMBER OF THE PROPERTY AND
5 THE STREET ADDRESS OF THE PROPERTY, IF POSSIBLE.

6 (D) THE PERSON OR PERSONS TO WHOM THE NOTICE IS ADDRESSED.

7 (E) THE TOTAL TAXES, INTEREST, PENALTIES, AND FEES DUE ON
8 THE PROPERTY.

9 (F) A STATEMENT THAT UNLESS THE TAXES, INTEREST, PENALTIES,
10 AND FEES ARE PAID BEFORE THE DATE OF THE FORECLOSURE PROCEEDING,
11 ABSOLUTE TITLE TO THE PROPERTY SHALL VEST IN THE COUNTY
12 TREASURER.

13 (G) A STATEMENT OF THE PERSON'S RIGHTS OF REDEMPTION AND
14 NOTICE THAT THE RIGHTS OF REDEMPTION WILL EXPIRE IF THE COURT
15 ENTERS AN ORDER FORECLOSING THE PROPERTY.

16 SEC. 78D. EXCEPT AS OTHERWISE PROVIDED IN SECTION 79 FOR
17 CERTIFIED ABANDONED PROPERTY, ON THE OCTOBER 1 IMMEDIATELY SUC-
18 CEEDING THE MARCH 1 THAT UNPAID TAXES ARE RETURNED TO THE COUNTY
19 TREASURER AS DELINQUENT UNDER SECTION 78A, THE COUNTY TREASURER
20 SHALL ADD A \$35.00 FEE ON EACH PARCEL OF PROPERTY FOR WHICH THE
21 DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES REMAIN UNPAID.

22 SEC. 78E. (1) EXCEPT AS OTHERWISE PROVIDED IN SECTION 79
23 FOR CERTIFIED ABANDONED PROPERTY, ON NOVEMBER 1 OF EACH TAX YEAR,
24 THE COUNTY TREASURER SHALL PREPARE A LIST OF ALL PROPERTY SUBJECT
25 TO FORFEITURE FOR DELINQUENT TAXES ON THE IMMEDIATELY SUCCEEDING
26 MARCH 1. THE LIST SHALL INCLUDE ALL PROPERTY ON WHICH DELINQUENT
27 TAXES, INTEREST, PENALTIES, AND FEES ARE UNPAID ON THE NOVEMBER 1

1 IMMEDIATELY SUCCEEDING THE MARCH 1 THAT TAXES LEVIED ON THE
2 PROPERTY WERE RETURNED AS DELINQUENT. THE LIST SHALL INDICATE
3 FOR EACH PARCEL THE TOTAL AMOUNT OF DELINQUENT TAXES FOR ALL
4 YEARS, INTEREST, PENALTIES, AND FEES, COMPUTED TO THE DATE OF THE
5 FORFEITURE UNDER SECTION 78G.

6 (2) NOT LATER THAN DECEMBER 1 IN EACH TAX YEAR, THE COUNTY
7 TREASURER SHALL DETERMINE, TO THE EXTENT POSSIBLE, ALL OF THE
8 FOLLOWING BASED EXCLUSIVELY ON THE RECORDS CONTAINED IN THE
9 COUNTY TREASURER'S OFFICE FOR PROPERTY SUBJECT TO FORFEITURE FOR
10 DELINQUENT TAXES UNDER SECTION 78G ON THE IMMEDIATELY SUCCEEDING
11 MARCH 1:

12 (A) THE STREET ADDRESS OF THE PROPERTY.

13 (B) THE NAME AND ADDRESS OF ALL OF THE FOLLOWING:

14 (i) THE OWNERS.

15 (ii) THE HOLDER OF ANY UNDISCHARGED MORTGAGE, TAX CERTIFI-
16 CATE ISSUED UNDER SECTION 71, OR OTHER LEGAL INTEREST.

17 (iii) A SUBSEQUENT PURCHASER UNDER ANY LAND CONTRACT.

18 (3) IN MAKING THE DETERMINATION REQUIRED UNDER SUBSECTION
19 (2), THE COUNTY TREASURER MAY UTILIZE THE QUALIFIED VOTER FILE
20 ESTABLISHED UNDER SECTION 509o OF THE MICHIGAN ELECTION LAW, 1954
21 PA 116, MCL 168.509o.

22 SEC. 78F. (1) EXCEPT AS OTHERWISE PROVIDED IN SECTION 79
23 FOR CERTIFIED ABANDONED PROPERTY, NOT LATER THAN THE FEBRUARY 1
24 IMMEDIATELY SUCCEEDING THE MARCH 1 THAT UNPAID TAXES WERE
25 RETURNED TO THE COUNTY TREASURER AS DELINQUENT UNDER SECTION 78A,
26 THE COUNTY TREASURER SHALL SEND A NOTICE BY CERTIFIED MAIL,
27 RETURN RECEIPT REQUESTED, TO THE PERSON TO WHOM A TAX BILL FOR

1 PROPERTY RETURNED FOR DELINQUENT TAXES WAS LAST SENT OR TO THE
2 PERSON IDENTIFIED AS THE OWNER OF PROPERTY RETURNED FOR DELIN-
3 QUENT TAXES AS SHOWN ON THE CURRENT RECORDS OF THE COUNTY TREA-
4 SURER AND TO THOSE PERSONS IDENTIFIED UNDER SECTION 78E(2). THE
5 NOTICE REQUIRED UNDER THIS SUBSECTION SHALL INCLUDE ALL OF THE
6 FOLLOWING:

7 (A) THE DATE PROPERTY ON WHICH UNPAID TAXES WERE RETURNED AS
8 DELINQUENT WILL BE FORFEITED TO THE COUNTY TREASURER FOR THE
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 POSSIBLE.

15 (D) THE PERSON OR PERSONS TO WHOM THE NOTICE IS ADDRESSED.

16 (E) THE TOTAL TAXES, INTEREST, PENALTIES, AND FEES DUE ON
17 THE PROPERTY.

18 (F) A STATEMENT THAT UNLESS THE TAXES, INTEREST, PENALTIES,
19 AND FEES ARE PAID BEFORE THE DATE OF THE FORECLOSURE PROCEEDING,
20 ABSOLUTE TITLE TO THE PROPERTY SHALL VEST IN THE COUNTY
21 TREASURER.

22 (G) A STATEMENT OF THE PERSON'S RIGHTS OF REDEMPTION AND
23 NOTICE THAT THE RIGHTS OF REDEMPTION WILL EXPIRE IF THE COURT
24 ENTERS AN ORDER FORECLOSING THE PROPERTY.

25 (2) THE NOTICE REQUIRED UNDER SUBSECTION (1) SHALL ALSO BE
26 MAILED TO THE PROPERTY BY FIRST-CLASS MAIL, ADDRESSED TO

1 "OCCUPANT", IF THE NOTICE WAS NOT SENT TO THE OCCUPANT OF THE
2 PROPERTY PURSUANT TO SUBSECTION (1).

3 (3) A COUNTY TREASURER MAY INSERT 1 OR MORE ADDITIONAL
4 NOTICES IN A NEWSPAPER PUBLISHED AND CIRCULATED IN THE COUNTY IN
5 WHICH THE PROPERTY IS LOCATED, IF THERE IS ONE. IF NO NEWSPAPER
6 IS PUBLISHED IN THAT COUNTY, PUBLICATION MAY BE MADE IN A NEWSPA-
7 PER PUBLISHED AND CIRCULATED IN AN ADJOINING COUNTY. PUBLICATION
8 UNDER THIS SUBSECTION IS SUBJECT TO THE REQUIREMENTS SET FORTH IN
9 SECTION 65.

10 (4) THE COUNTY TREASURER MAY PUBLISH THE STREET ADDRESS OF
11 PROPERTY SUBJECT TO FORFEITURE ON THE IMMEDIATELY SUCCEEDING
12 MARCH 1 FOR DELINQUENT TAXES UNDER SECTION 78G AND THE NAME OF
13 THE PERSON TO WHOM A TAX BILL FOR PROPERTY RETURNED FOR DELIN-
14 QUENT TAXES WAS LAST SENT OR THE NAME OF THE PERSON IDENTIFIED AS
15 THE OWNER OF THE PROPERTY RETURNED FOR DELINQUENT TAXES AS SHOWN
16 ON THE CURRENT RECORDS OF THE COUNTY TREASURER IN A NEWSPAPER
17 PUBLISHED AND CIRCULATED IN THE COUNTY IN WHICH THE PROPERTY IS
18 LOCATED, IF THERE IS ONE. IF NO NEWSPAPER IS PUBLISHED IN THAT
19 COUNTY, PUBLICATION MAY BE MADE IN A NEWSPAPER PUBLISHED AND CIR-
20 CULATED IN AN ADJOINING COUNTY. PUBLICATION UNDER THIS SUBSEC-
21 TION IS SUBJECT TO THE REQUIREMENTS SET FORTH IN SECTION 65.

22 SEC. 78G. (1) ON MARCH 1 IN EACH TAX YEAR, CERTIFIED ABAN-
23 DONED PROPERTY AND PROPERTY THAT IS DELINQUENT FOR TAXES, INTER-
24 EST, PENALTIES, AND FEES FOR THE IMMEDIATELY PRECEDING 12 MONTHS
25 OR MORE IS FORFEITED TO THE COUNTY TREASURER FOR THE TOTAL AMOUNT
26 OF THE UNPAID DELINQUENT TAXES, INTEREST, FEES, AND PENALTIES.
27 IF PROPERTY IS FORFEITED TO A COUNTY TREASURER UNDER THIS

1 SUBSECTION, THE COUNTY TREASURER DOES NOT HAVE A RIGHT TO
2 POSSESSION OF THE PROPERTY UNTIL A JUDGMENT OF FORECLOSURE IS
3 ENTERED UNDER SECTION 78K.

4 (2) NOT MORE THAN 45 DAYS AFTER PROPERTY IS FORFEITED UNDER
5 SUBSECTION (1), THE COUNTY TREASURER SHALL RECORD WITH THE COUNTY
6 REGISTER OF DEEDS A CERTIFICATE IN A FORM DETERMINED BY THE STATE
7 TREASURER FOR EACH PARCEL OF PROPERTY FORFEITED TO THE COUNTY
8 TREASURER, SPECIFYING THAT THE PROPERTY HAS BEEN FORFEITED TO THE
9 COUNTY TREASURER AND THAT ABSOLUTE TITLE TO THE PROPERTY SHALL
10 VEST IN THE COUNTY TREASURER UPON ENTRY OF A JUDGMENT OF FORECLO-
11 SURE UNDER SECTION 78K.

12 (3) PROPERTY FORFEITED TO THE COUNTY TREASURER UNDER SUBSEC-
13 TION (1) MAY BE REDEEMED AT ANY TIME BEFORE THE ENTRY OF JUDGMENT
14 FORECLOSING THE PROPERTY UNDER SECTION 78K UPON PAYMENT TO THE
15 COUNTY TREASURER OF ALL OF THE FOLLOWING:

16 (A) THE TOTAL AMOUNT OF UNPAID DELINQUENT TAXES, INTEREST,
17 PENALTIES, AND FEES FOR WHICH THE PROPERTY WAS FORFEITED.

18 (B) ALL ADDITIONAL TAXES, INTEREST, PENALTIES, AND FEES DUE
19 AFTER THE DATE THE PROPERTY WAS FORFEITED.

20 (C) IN ADDITION TO THE INTEREST CALCULATED UNDER
21 SECTION 78A(3), ADDITIONAL INTEREST COMPUTED AT A NONCOMPOUNDED
22 RATE OF 1/2% PER MONTH OR FRACTION OF A MONTH ON THE TAXES THAT
23 WERE ORIGINALLY RETURNED AS DELINQUENT, COMPUTED FROM THE IMMEDI-
24 ATELY PRECEDING OCTOBER 1.

25 (D) ALL RECORDING FEES AND ALL FEES FOR SERVICE OF PROCESS
26 OR NOTICE.

1 (4) IF PROPERTY IS REDEEMED AS PROVIDED UNDER SUBSECTION
2 (3), THE PERSON REDEEMING DOES NOT ACQUIRE A TITLE OR INTEREST IN
3 THE PROPERTY GREATER THAN THAT PERSON WOULD HAVE HAD IF THE PROP-
4 ERTY HAD NOT BEEN FORFEITED TO THE COUNTY TREASURER.

5 (5) IF PROPERTY IS REDEEMED AS PROVIDED UNDER SUBSECTION
6 (3), THE COUNTY TREASURER SHALL ISSUE A REDEMPTION CERTIFICATE IN
7 TRIPLICATE IN A FORM PRESCRIBED BY THE DEPARTMENT OF TREASURY.
8 ONE OF THE TRIPLICATE CERTIFICATES SHALL BE DELIVERED TO THE
9 PERSON MAKING THE REDEMPTION PAYMENT, 1 SHALL BE FILED IN THE
10 OFFICE OF THE COUNTY TREASURER, AND 1 SHALL BE IMMEDIATELY TRANS-
11 MITTED TO THE DEPARTMENT OF TREASURY. THE COUNTY TREASURER SHALL
12 ALSO MAKE A NOTE OF THE REDEMPTION CERTIFICATE IN THE TAX RECORD
13 KEPT IN HIS OR HER OFFICE, WITH THE NAME OF THE PERSON MAKING THE
14 REDEMPTION PAYMENT, THE DATE OF THE PAYMENT, AND THE AMOUNT
15 PAID. A CERTIFICATE AND THE ENTRY OF THE CERTIFICATE IN THE TAX
16 RECORD BY THE COUNTY TREASURER IS PRIMA FACIE EVIDENCE OF A
17 REDEMPTION PAYMENT IN THE COURTS OF THIS STATE.

18 SEC. 78H. (1) NOT LATER THAN MAY 1 IN EACH TAX YEAR, THE
19 COUNTY TREASURER SHALL FILE A PETITION WITH THE CLERK OF THE CIR-
20 CUIT COURT OF THAT COUNTY LISTING THE PROPERTY FORFEITED AND NOT
21 REDEEMED TO THE COUNTY TREASURER UNDER SECTION 78G TO BE FORE-
22 CLOSED UNDER SECTION 78K FOR THE TOTAL OF THE UNPAID DELINQUENT
23 TAXES, INTEREST, PENALTIES, AND FEES. IF AVAILABLE TO THE COUNTY
24 TREASURER, THE PETITION SHALL INCLUDE THE STREET ADDRESS OF EACH
25 PARCEL OF PROPERTY SET FORTH IN THE PETITION. THE PETITION SHALL
26 SEEK A JUDGMENT IN FAVOR OF THE COUNTY TREASURER FOR THE UNPAID
27 DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES LISTED AGAINST

1 EACH PARCEL OF PROPERTY. THE PETITION SHALL REQUEST THAT A
2 JUDGMENT BE ENTERED VESTING ABSOLUTE TITLE TO EACH PARCEL OF
3 PROPERTY IN THE COUNTY TREASURER, WITHOUT RIGHT OF REDEMPTION.
4 BEFORE THE DATE OF THE HEARING ON THE PETITION, THE COUNTY TREA-
5 SURER SHALL FILE WITH THE CLERK OF THE CIRCUIT COURT PROOF OF ANY
6 NOTICE, SERVICE, OR PUBLICATION REQUIRED UNDER THIS ACT.

7 (2) IF PROPERTY IS REDEEMED AFTER THE PETITION FOR FORECLO-
8 SURE IS FILED UNDER THIS SECTION, THE COUNTY TREASURER SHALL
9 REQUEST THAT THE CIRCUIT COURT REMOVE THAT PROPERTY FROM THE
10 PETITION FOR FORECLOSURE BEFORE ENTRY OF JUDGMENT FORECLOSING THE
11 PROPERTY UNDER SECTION 78K.

12 (3) THE COUNTY TREASURER MAY WITHHOLD FROM THE PETITION FOR
13 FORECLOSURE FILED UNDER THIS SECTION PROPERTY THE TITLE TO WHICH
14 IS HELD BY MINOR HEIRS OR PERSONS WHO ARE INCOMPETENT OR WITHOUT
15 MEANS OF SUPPORT UNTIL A GUARDIAN IS APPOINTED TO PROTECT THAT
16 PERSON'S RIGHTS AND INTERESTS. IF A COUNTY TREASURER WITHHOLDS
17 PROPERTY FROM THE PETITION FOR FORECLOSURE UNDER THIS SUBSECTION,
18 A TAXING UNIT'S LIEN FOR TAXES DUE OR THE COUNTY TREASURER'S
19 RIGHT TO INCLUDE THE PROPERTY IN A SUBSEQUENT PETITION FOR FORE-
20 CLOSURE IS NOT PREJUDICED.

21 (4) THE CLERK OF THE CIRCUIT COURT IN WHICH THE PETITION IS
22 FILED SHALL IMMEDIATELY SET THE DATE, TIME, AND PLACE FOR A HEAR-
23 ING ON THE PETITION FOR FORECLOSURE, WHICH HEARING SHALL BE HELD
24 NOT MORE THAN 30 DAYS BEFORE THE MARCH 1 IMMEDIATELY SUCCEEDING
25 THE DATE THE PETITION FOR FORECLOSURE IS FILED.

26 SEC. 78I. (1) NOT LATER THAN MAY 1 IMMEDIATELY SUCCEEDING
27 THE FORFEITURE OF PROPERTY TO THE COUNTY TREASURER UNDER SECTION

1 78G, THE COUNTY TREASURER TO WHOM PROPERTY WAS FORFEITED SHALL
2 ENTER INTO A CONTRACT WITH 1 OR MORE TITLE INSURANCE COMPANIES
3 LICENSED TO CONDUCT BUSINESS IN THIS STATE TO CONDUCT A TITLE
4 SEARCH TO IDENTIFY THE OWNERS OF A RECORDED PROPERTY INTEREST IN
5 THE PROPERTY WHO ARE ENTITLED TO NOTICE UNDER THIS SECTION OF THE
6 SHOW CAUSE HEARING UNDER SECTION 78J AND THE FORECLOSURE HEARING
7 UNDER SECTION 78K AND TO PERFORM THE FUNCTIONS SET FORTH IN THIS
8 SECTION.

9 (2) IF A TITLE INSURANCE COMPANY LICENSED TO DO BUSINESS IN
10 THIS STATE IDENTIFIES THE OWNERS OF A RECORDED PROPERTY INTEREST
11 ENTITLED TO NOTICE UNDER THIS SECTION OF THE SHOW CAUSE HEARING
12 UNDER SECTION 78J AND THE FORECLOSURE HEARING UNDER SECTION 78K,
13 THE COUNTY TREASURER OR HIS OR HER AUTHORIZED REPRESENTATIVE
14 SHALL DETERMINE THE ADDRESS REASONABLY CALCULATED TO APPRISE
15 THOSE OWNERS OF A RECORDED PROPERTY INTEREST OF THE PENDENCY OF
16 THE SHOW CAUSE HEARING UNDER SECTION 78J AND THE FORECLOSURE
17 HEARING UNDER SECTION 78K AND SHALL SEND NOTICE OF THE SHOW CAUSE
18 HEARING UNDER SECTION 78J AND THE FORECLOSURE HEARING UNDER
19 SECTION 78K TO THOSE OWNERS, AND TO A PERSON TO WHOM A TAX DEED
20 FOR PROPERTY RETURNED FOR DELINQUENT TAXES WAS ISSUED PURSUANT TO
21 SECTION 72 AS DETERMINED BY THE RECORDS OF THE STATE TREASURER,
22 BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED, NOT LESS THAN 30
23 DAYS BEFORE THE SHOW CAUSE HEARING. THE FAILURE OF THE COUNTY
24 TREASURER TO COMPLY WITH ANY PROVISION OF THIS SECTION SHALL NOT
25 INVALIDATE ANY PROCEEDING UNDER THIS ACT IF THE OWNER OF A
26 RECORDED PROPERTY INTEREST OR A PERSON TO WHOM A TAX DEED WAS
27 ISSUED IS ACCORDED THE MINIMUM DUE PROCESS REQUIRED UNDER THE

1 STATE CONSTITUTION OF 1963 AND THE CONSTITUTION OF THE UNITED
2 STATES.

3 (3) THE COUNTY TREASURER OR HIS OR HER AUTHORIZED REPRESENTATIVE SHALL MAKE A PERSONAL VISIT TO EACH PARCEL OF PROPERTY
4 FORFEITED TO THE COUNTY TREASURER UNDER SECTION 78G TO ASCERTAIN
5 WHETHER OR NOT THE PROPERTY IS OCCUPIED. IF THE PROPERTY APPEARS
6 TO BE OCCUPIED, THE COUNTY TREASURER OR HIS OR HER AUTHORIZED
7 REPRESENTATIVE SHALL DO ALL OF THE FOLLOWING:

8 (A) ATTEMPT TO PERSONALLY SERVE UPON A PERSON
9 OCCUPYING THE PROPERTY A COPY OF A NOTICE OF THE SHOW CAUSE HEAR-
10 ING UNDER SECTION 78J AND THE FORECLOSURE HEARING UNDER

11 SECTION 78K. (B) ORALLY ADVISE THE OCCUPANT THAT THE PROPERTY WILL
12 BE FORECLOSED AND THE OCCUPANTS WILL BE REQUIRED TO VACATE UNLESS
13 ALL DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES ARE PAID, THE
14 TIME WITHIN WHICH ALL DELINQUENT TAXES, INTEREST, PENALTIES, AND
FEES MUST BE PAID, POSSIBLE MEANS TO AVOID THE FORECLOSURE OF THE
PROPERTY, AND OF AGENCIES OR OTHER RESOURCES THAT MAY BE AVAILABLE
TO ASSIST THE OWNER TO AVOID LOSS OF THE PROPERTY.

(C) IF THE PROPERTY IS OCCUPIED BY A TENANT, ORALLY ADVISE THE
TENANT THAT THE PROPERTY WILL BE FORECLOSED UNLESS ALL DELINQUENT
TAXES, INTEREST, PENALTIES, AND FEES ARE PAID, AND OF AGENCIES OR
OTHER RESOURCES THAT MAY BE AVAILABLE TO ASSIST THE TENANT WITH
LEGAL ADVICE OR ASSISTANCE IN RELOCATING.

(D) IF THE OCCUPANT APPEARS TO LACK THE ABILITY TO UNDERSTAND
THE ADVICE GIVEN, NOTIFY THE FAMILY INDEPENDENCE AGENCY.

(E) THE COUNTY TREASURER OR HIS OR HER AGENT SHALL PLACE A
NOTICE IN A CONSPICUOUS MANNER ON THE PROPERTY AND SHALL ALSO PLACE
IN A CONSPICUOUS MANNER ON THE PROPERTY A NOTICE DESIGNED TO
EXPLAIN, IN PLAIN ENGLISH, THAT THE PROPERTY WILL BE FORECLOSED AND
THE OCCUPANTS WILL BE REQUIRED TO VACATE UNLESS ALL DELINQUENT
TAXES, PENALTIES, INTEREST, AND FEES ARE PAID, THE TIME WITHIN WHICH
ALL DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES MUST BE PAID,
POSSIBLE MEANS TO AVOID THE FORECLOSURE OF THE PROPERTY, AND THE
NAMES, ADDRESSES, AND TELEPHONE NUMBERS OF AGENCIES OR OTHER
RESOURCES THAT MAY BE AVAILABLE TO ASSIST THE OCCUPANT TO AVOID LOSS
OF THE PROPERTY.

(4) IF
15 THIS STATE IS COLLECTING TAXES RETURNED AS DELINQUENT WITHIN A
16 COUNTY PURSUANT TO AN ELECTION UNDER SECTION 78, THE DEPARTMENT
17 OF NATURAL RESOURCES SHALL PERFORM THE PERSONAL VISIT TO EACH
18 PARCEL OF PROPERTY UNDER THIS SUBSECTION ON BEHALF OF THE STATE
19 TREASURER.

20 (5) THE COUNTY TREASURER OR HIS OR HER AUTHORIZED REPRESENTATIVE SHALL RECORD THE PROOF OF SERVICE OF THE NOTICE OF THE
21 SHOW CAUSE HEARING UNDER SECTION 78J, THE FORECLOSURE HEARING
22 UNDER SECTION 78K, AND THE PERSONAL VISIT TO THE PROPERTY
23

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24 REQUIRED UNDER THIS SECTION WITH THE REGISTER OF DEEDS IN THE
25 COUNTY IN WHICH THE PROPERTY IS LOCATED AND SHALL PROVIDE THAT
26 PROOF OF SERVICE TO THE TITLE INSURANCE COMPANY LICENSED TO DO
27 BUSINESS IN THIS STATE THAT ENTERED INTO THE CONTRACT WITH THE

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1 COUNTY TREASURER UNDER SUBSECTION (1). WITHIN 10 DAYS AFTER
2 RECEIPT OF THE PROOF OF SERVICE OF THE NOTICE OF THE SHOW CAUSE
3 HEARING UNDER SECTION 78J, THE FORECLOSURE HEARING UNDER
4 SECTION 78K, AND THE PERSONAL VISIT TO THE PROPERTY, THE TITLE
5 INSURANCE COMPANY SHALL NOTIFY THE COUNTY TREASURER IN WRITING OF
6 ANY DEFICIENCY IN SERVICE. IF THE COUNTY TREASURER IS NOTIFIED
7 OF ANY DEFICIENCY IN SERVICE, THE COUNTY TREASURER SHALL CORRECT
8 THAT DEFICIENCY AND PROVIDE PROOF OF THAT CORRECTION TO THE TITLE
9 INSURANCE COMPANY.

10 (6) IF THE COUNTY TREASURER OR HIS OR HER AUTHORIZED REPRE-
11 SENTATIVE IS UNABLE TO ASCERTAIN THE ADDRESS REASONABLY CALCU-
12 LATED TO APPRISE THE OWNERS OF A RECORDED PROPERTY INTEREST IDEN-
13 TIFIED BY A TITLE INSURANCE COMPANY LICENSED TO DO BUSINESS IN
14 THIS STATE AS BEING ENTITLED TO NOTICE UNDER THIS SECTION, OR IS
15 UNABLE TO SERVE THE OWNER OF A RECORDED PROPERTY INTEREST, SERV-
16 ICE OF THE NOTICE SHALL BE MADE BY PUBLICATION. THE NOTICE SHALL
17 BE PUBLISHED FOR 3 SUCCESSIVE WEEKS, ONCE EACH WEEK, IN A NEWSPA-
18 PER PUBLISHED AND CIRCULATED IN THE COUNTY IN WHICH THE PROPERTY
19 IS LOCATED, IF THERE IS ONE. IF NO PAPER IS PUBLISHED IN THAT
20 COUNTY, PUBLICATION SHALL BE MADE IN A NEWSPAPER PUBLISHED AND
21 CIRCULATED IN AN ADJOINING COUNTY, AND PROOF OF PUBLICATION, BY
22 AFFIDAVIT OF THE PRINTER OR PUBLISHER OF THE NEWSPAPER, SHALL BE
23 RECORDED WITH THE REGISTER OF DEEDS IN THE COUNTY IN WHICH THE
24 PROPERTY IS LOCATED. THIS PUBLICATION SHALL BE INSTEAD OF SERV-
25 ICE UNDER SUBSECTION (2). PUBLICATION UNDER THIS SUBSECTION IS
26 SUBJECT TO THE REQUIREMENTS SET FORTH IN SECTION 65.

1 (7) THE OWNER OF A PROPERTY INTEREST IS NOT ENTITLED TO
2 NOTICE UNDER THIS ACT UNLESS THAT OWNER RECORDS HIS OR HER
3 PROPERTY INTEREST IN THE PROPERTY PRIOR TO THE DATE THAT THE
4 COUNTY TREASURER RECORDS THE CERTIFICATE REQUIRED UNDER
5 SECTION 78G(2).

6 (8) THE NOTICE REQUIRED UNDER THIS SECTION SHALL INCLUDE ALL
7 OF THE FOLLOWING:

8 (A) THE DATE ON WHICH THE PROPERTY WAS FORFEITED TO THE
9 COUNTY TREASURER.

10 (B) A STATEMENT THAT THE PERSON NOTIFIED MAY LOSE HIS OR HER
11 INTEREST IN THE PROPERTY AS A RESULT OF THE FORECLOSURE PROCEED-
12 ING UNDER SECTION 78K.

13 (C) A LEGAL DESCRIPTION OR PARCEL NUMBER OF THE PROPERTY AND
14 THE STREET ADDRESS OF THE PROPERTY, IF POSSIBLE.

15 (D) ALL PERSONS TO WHOM THE NOTICE IS ADDRESSED.

16 (E) THE TOTAL TAXES, INTEREST, PENALTIES, AND FEES DUE ON
17 THE PROPERTY.

18 (F) A STATEMENT THAT UNLESS THE TAXES, INTEREST, PENALTIES,
19 AND FEES ARE PAID BEFORE JUDGMENT IS ENTERED IN THE FORECLOSURE
20 PROCEEDING UNDER SECTION 78K, THE TITLE TO THE PROPERTY SHALL
21 VEST ABSOLUTELY IN THE COUNTY TREASURER.

22 (G) AN EXPLANATION OF THE PERSON'S RIGHTS OF REDEMPTION AND
23 NOTICE THAT THE RIGHTS OF REDEMPTION WILL EXPIRE IF JUDGMENT IS
24 ENTERED IN THE FORECLOSURE PROCEEDING UNDER SECTION 78K.

25 (H) THE DATE OF THE SHOW CAUSE HEARING UNDER SECTION 78J.

26 (I) THE DATE OF THE HEARING ON THE PETITION FOR FORECLOSURE
27 UNDER SECTION 78K.

1 SEC. 78J. (1) IF A PETITION FOR FORECLOSURE IS FILED UNDER
2 SECTION 78H, THE COUNTY TREASURER SHALL SCHEDULE A HEARING NOT
3 LATER THAN DECEMBER 31 IMMEDIATELY PRECEDING THE DATE OF THE
4 FORECLOSURE HEARING UNDER SECTION 78K TO SHOW CAUSE WHY ABSOLUTE
5 TITLE TO THE PROPERTY FORFEITED TO THE COUNTY TREASURER UNDER
6 SECTION 78G SHOULD NOT VEST IN THE COUNTY TREASURER.

7 (2) THE OWNER AND ANY PERSON WITH A PROPERTY INTEREST IN THE
8 PROPERTY FORFEITED TO THE COUNTY TREASURER MAY APPEAR AT THE
9 HEARING HELD PURSUANT TO THIS SECTION AND REDEEM THAT PROPERTY OR
10 SHOW CAUSE WHY ABSOLUTE TITLE TO THAT PROPERTY SHOULD NOT VEST IN
11 THE COUNTY TREASURER FOR ANY OF THE REASONS SET FORTH IN SECTION
12 78K(2).

13 (3) IF THE OWNER OR ANY PERSON WITH A PROPERTY INTEREST IN
14 THE PROPERTY FORFEITED TO THE COUNTY TREASURER PREVAILS IN A
15 HEARING UNDER SUBSECTION (1), THE COUNTY TREASURER SHALL CORRECT
16 THE TAX ROLL TO REFLECT THAT DETERMINATION.

17 SEC. 78K. (1) IF A PETITION FOR FORECLOSURE IS FILED UNDER
18 SECTION 78H, BEFORE THE DATE OF THE HEARING, THE COUNTY TREASURER
19 SHALL FILE WITH THE CLERK OF THE CIRCUIT COURT PROOF OF ANY
20 NOTICE, SERVICE, OR PUBLICATION REQUIRED UNDER THIS ACT.

21 (2) A PERSON CLAIMING AN INTEREST IN A PARCEL OF PROPERTY
22 SET FORTH IN THE PETITION FOR FORECLOSURE MAY CONTEST THE VALID-
23 ITY OR CORRECTNESS OF THE UNPAID DELINQUENT TAXES, INTEREST, PEN-
24 ALTIES, AND FEES FOR 1 OR MORE OF THE FOLLOWING REASONS:

25 (A) NO LAW AUTHORIZES THE TAX.

1 (B) THE PERSON APPOINTED TO DECIDE WHETHER A TAX SHALL BE
2 LEVIED UNDER A LAW OF THIS STATE ACTED WITHOUT JURISDICTION, OR
3 DID NOT IMPOSE THE TAX IN QUESTION.

4 (C) THE PROPERTY WAS EXEMPT FROM THE TAX IN QUESTION, OR THE
5 TAX WAS NOT LEGALLY LEVIED.

6 (D) THE TAX HAS BEEN PAID WITHIN THE TIME LIMITED BY LAW FOR
7 PAYMENT OR REDEMPTION.

8 (E) THE TAX WAS ASSESSED FRAUDULENTLY.

9 (F) THE DESCRIPTION OF THE PROPERTY USED IN THE ASSESSMENT
10 WAS SO INDEFINITE OR ERRONEOUS THAT THE FORFEITURE WAS VOID.

11 (3) A PERSON CLAIMING AN INTEREST IN A PARCEL OF PROPERTY
12 SET FORTH IN THE PETITION FOR FORECLOSURE WHO DESIRES TO CONTEST
13 THAT PETITION SHALL FILE WRITTEN OBJECTIONS WITH THE CLERK OF THE
14 CIRCUIT COURT AND SERVE THOSE OBJECTIONS ON THE COUNTY
15 TREASURER.

16 (4) IF THE COURT DETERMINES THAT THE OWNER OF PROPERTY
17 SUBJECT TO FORECLOSURE IS A MINOR HEIR, IS INCOMPETENT, OR IS
18 WITHOUT MEANS OF SUPPORT, THE COURT MAY WITHHOLD THAT PROPERTY
19 FROM FORECLOSURE FOR 1 YEAR OR MAY ENTER AN ORDER EXTENDING THE
20 REDEMPTION PERIOD AS THE COURT DETERMINES TO BE EQUITABLE. IF
21 THE COURT WITHHOLDS PROPERTY FROM FORECLOSURE UNDER THIS SUBSEC-
22 TION, A TAXING UNIT'S LIEN FOR TAXES DUE IS NOT PREJUDICED AND
23 THAT PROPERTY SHALL BE INCLUDED IN THE IMMEDIATELY SUCCEEDING
24 YEAR'S TAX FORECLOSURE PROCEEDING.

25 (5) THE CIRCUIT COURT SHALL ENTER JUDGMENT ON A PETITION FOR
26 FORECLOSURE FILED UNDER SECTION 78H NOT MORE THAN 10 DAYS AFTER
27 THE MARCH 1 IMMEDIATELY SUCCEEDING THE DATE THE PETITION FOR

1 FORECLOSURE IS FILED. IF THE CIRCUIT COURT ENTERS A JUDGMENT AT
2 THE HEARING ON THE PETITION FOR FORECLOSURE, THE CIRCUIT COURT
3 SHALL FORECLOSE THE PROPERTY AS REQUESTED IN THE PETITION FOR
4 FORECLOSURE. THE CIRCUIT COURT'S JUDGMENT SHALL SPECIFY ALL OF
5 THE FOLLOWING:

6 (A) THE LEGAL DESCRIPTION AND, IF KNOWN, THE STREET ADDRESS
7 OF THE PROPERTY FORECLOSED AND THE UNPAID DELINQUENT TAXES,
8 INTEREST, PENALTIES, AND FEES DUE ON EACH PARCEL OF PROPERTY.

9 (B) THAT FEE SIMPLE TITLE TO PROPERTY FORECLOSED BY THE
10 JUDGMENT IS VESTED ABSOLUTELY IN THE COUNTY TREASURER, WITHOUT
11 ANY FURTHER RIGHTS OF REDEMPTION.

12 (C) THAT ALL LIENS AGAINST THE PROPERTY, EXCEPT FUTURE
13 INSTALLMENTS OF SPECIAL ASSESSMENTS, ARE EXTINGUISHED.

14 (D) THAT THE COUNTY TREASURER HAS GOOD AND MARKETABLE FEE
15 SIMPLE TITLE TO THE PROPERTY.

16 (E) THAT ALL EXISTING RECORDED AND UNRECORDED INTERESTS IN
17 THAT PROPERTY ARE EXTINGUISHED, EXCEPT A VISIBLE OR RECORDED
18 EASEMENT OR RIGHT-OF-WAY. AN OWNER OF A RECORDED OR UNRECORDED
19 PROPERTY INTEREST WHO CLAIMS THAT HE OR SHE DID NOT RECEIVE ANY
20 NOTICE REQUIRED UNDER THIS ACT SHALL NOT BRING AN ACTION FOR POS-
21 SESSION OF THE PROPERTY, BUT MAY ONLY BRING AN ACTION TO RECOVER
22 MONETARY DAMAGES AS PROVIDED IN SECTION 781.

23 (6) FEE SIMPLE TITLE TO PROPERTY SET FORTH IN A PETITION FOR
24 FORECLOSURE FILED UNDER SECTION 78H ON WHICH DELINQUENT TAXES,
25 INTEREST, PENALTIES, AND FEES ARE NOT PAID PRIOR TO THE ENTRY OF
26 JUDGMENT SHALL VEST ABSOLUTELY IN THE COUNTY TREASURER UPON ENTRY
27 OF JUDGMENT, AND THE COUNTY TREASURER SHALL HAVE ABSOLUTE TITLE

1 TO THE PROPERTY. THE COUNTY TREASURER'S TITLE IS NOT SUBJECT TO
2 ANY RECORDED OR UNRECORDED LIEN AND SHALL NOT BE STAYED OR HELD
3 INVALID EXCEPT AS PROVIDED IN SUBSECTION (7).

4 (7) THE COUNTY TREASURER OR A PERSON CLAIMING TO HAVE A
5 PROPERTY INTEREST UNDER SECTION 78I IN PROPERTY FORECLOSED UNDER
6 THIS SECTION MAY APPEAL THE CIRCUIT COURT'S JUDGMENT FORECLOSING
7 PROPERTY TO THE COURT OF APPEALS. AN APPEAL UNDER THIS SUBSEC-
8 TION IS LIMITED TO THE RECORD OF THE PROCEEDINGS IN THE CIRCUIT
9 COURT UNDER THIS SECTION AND SHALL NOT BE DE NOVO. THE CIRCUIT
10 COURT'S JUDGMENT FORECLOSING PROPERTY SHALL BE STAYED UNTIL THE
11 COURT OF APPEALS HAS REVERSED, MODIFIED, OR AFFIRMED THAT
12 JUDGMENT. TO APPEAL THE CIRCUIT COURT'S JUDGMENT FORECLOSING
13 PROPERTY, A PERSON APPEALING THE JUDGMENT SHALL PAY THE AMOUNT
14 DETERMINED TO BE DUE TO THE COUNTY TREASURER UNDER THE JUDGMENT
15 WITHIN 21 DAYS AFTER THE CIRCUIT COURT'S JUDGMENT IS ENTERED,
16 TOGETHER WITH A NOTICE OF APPEAL. IF THE CIRCUIT COURT'S JUDG-
17 MENT IS AFFIRMED ON APPEAL, THE AMOUNT DETERMINED TO BE DUE SHALL
18 BE REFUNDED TO THE PERSON WHO APPEALED THE JUDGMENT. IF THE CIR-
19 CUIT COURT'S JUDGMENT IS REVERSED OR MODIFIED ON APPEAL, THE
20 COUNTY TREASURER SHALL REFUND THE AMOUNT DETERMINED TO BE DUE TO
21 THE PERSON WHO APPEALED THE JUDGMENT, IF ANY, AND RETAIN THE BAL-
22 ANCE IN ACCORDANCE WITH THE ORDER OF THE COURT OF APPEALS.

23 SEC. 78L. (1) IF A JUDGMENT FOR FORECLOSURE IS ENTERED
24 UNDER SECTION 78K AND ALL EXISTING RECORDED AND UNRECORDED INTER-
25 ESTS IN A PARCEL OF PROPERTY ARE EXTINGUISHED AS PROVIDED IN SEC-
26 TION 78K, THE OWNER OF ANY EXTINGUISHED RECORDED OR UNRECORDED
27 INTEREST IN THAT PROPERTY WHO CLAIMS THAT HE OR SHE DID NOT

1 RECEIVE ANY NOTICE REQUIRED UNDER THIS ACT SHALL NOT BRING AN
2 ACTION FOR POSSESSION OF THE PROPERTY AGAINST ANY SUBSEQUENT
3 OWNER, BUT MAY ONLY BRING AN ACTION TO RECOVER MONETARY DAMAGES
4 AS PROVIDED IN THIS SECTION.

5 (2) THE COURT OF CLAIMS HAS ORIGINAL AND EXCLUSIVE JURISDIC-
6 TION IN ANY ACTION TO RECOVER MONETARY DAMAGES UNDER THIS
7 SECTION.

8 (3) AN ACTION TO RECOVER MONETARY DAMAGES UNDER THIS SECTION
9 SHALL NOT BE BROUGHT MORE THAN 2 YEARS AFTER A JUDGMENT FOR FORE-
10 CLOSURE IS ENTERED UNDER SECTION 78K.

11 (4) ANY MONETARY DAMAGES RECOVERABLE UNDER THIS SECTION
12 SHALL BE DETERMINED AS OF THE DATE A JUDGMENT FOR FORECLOSURE IS
13 ENTERED UNDER SECTION 78K.

14 (5) IF THE OWNER OF AN EXTINGUISHED RECORDED OR UNRECORDED
15 INTEREST BRINGS AN ACTION FOR MONETARY DAMAGES AS PROVIDED IN
16 THIS SECTION, THE COUNTY TREASURER SHALL DEFEND AGAINST THAT
17 ACTION ON BEHALF OF THE INSURING TITLE INSURANCE COMPANY, IF
18 ANY.

19 (6) IF THE OWNER OF AN EXTINGUISHED RECORDED OR UNRECORDED
20 INTEREST PREVAILS IN AN ACTION FOR MONETARY DAMAGES UNDER THIS
21 SECTION AND TITLE TO THAT PROPERTY WAS INSURED BY A TITLE INSUR-
22 ANCE COMPANY, THE TITLE INSURANCE COMPANY SHALL PAY ANY DAMAGES
23 AWARDED AS PROVIDED IN THIS SECTION. THE TITLE INSURANCE COMPANY
24 SHALL NOT REIMBURSE THE COUNTY TREASURER FOR ANY COSTS INCURRED
25 IN DEFENDING THAT ACTION.

26 (7) IF THE OWNER OF AN EXTINGUISHED RECORDED OR UNRECORDED
27 INTEREST DOES NOT PREVAIL IN AN ACTION FOR MONETARY DAMAGES, THE

1 COUNTY TREASURER SHALL NOT BE REIMBURSED FOR ANY COSTS INCURRED
2 IN DEFENDING THAT ACTION.

3 SEC. 78M. (1) NOT LATER THAN THE FIRST TUESDAY IN JULY
4 IMMEDIATELY SUCCEEDING THE ENTRY OF JUDGMENT UNDER SECTION 78K
5 VESTING ABSOLUTE TITLE TO TAX DELINQUENT PROPERTY IN THE COUNTY
6 TREASURER, A CITY, VILLAGE, OR TOWNSHIP MAY PURCHASE ANY PROPERTY
7 LOCATED WITHIN THAT CITY, VILLAGE, OR TOWNSHIP SET FORTH IN THE
8 JUDGMENT AND SUBJECT TO SALE UNDER THIS SECTION BY PAYMENT TO THE
9 COUNTY TREASURER OF THE MINIMUM BID. IF PROPERTY IS PURCHASED BY
10 A CITY, VILLAGE, OR TOWNSHIP UNDER THIS SUBSECTION, THE COUNTY
11 TREASURER SHALL CONVEY THE PROPERTY TO THE PURCHASING CITY, VIL-
12 LAGE, OR TOWNSHIP WITHIN 30 DAYS. IF PROPERTY PURCHASED BY A
13 CITY, VILLAGE, OR TOWNSHIP UNDER THIS SUBSECTION IS SUBSEQUENTLY
14 SOLD FOR AN AMOUNT IN EXCESS OF THE MINIMUM BID AND ALL COSTS
15 INCURRED RELATING TO DEMOLITION, RENOVATION, IMPROVEMENTS, OR
16 INFRASTRUCTURE DEVELOPMENT, THE EXCESS AMOUNT SHALL BE RETURNED
17 TO THE COUNTY DELINQUENT TAX PROPERTY SALES PROCEEDS ACCOUNT FOR
18 THE YEAR IN WHICH THE PROPERTY WAS PURCHASED BY THE CITY, VIL-
19 LAGE, OR TOWNSHIP OR, IF THIS STATE IS COLLECTING TAXES RETURNED
20 AS DELINQUENT WITHIN A COUNTY PURSUANT TO AN ELECTION UNDER SEC-
21 TION 78, TO THE LAND REUTILIZATION FUND CREATED UNDER SECTION
22 78N.

23 (2) SUBJECT TO SUBSECTION (1), BEGINNING ON THE THIRD
24 TUESDAY IN JULY IMMEDIATELY SUCCEEDING THE ENTRY OF THE JUDGMENT
25 UNDER SECTION 78K VESTING ABSOLUTE TITLE TO TAX DELINQUENT PROP-
26 ERTY IN THE COUNTY TREASURER, THE COUNTY TREASURER, OR HIS OR HER
27 AUTHORIZED REPRESENTATIVE, SHALL HOLD 1 OR MORE PROPERTY SALES AT

1 1 OR MORE CONVENIENT LOCATIONS AT WHICH PROPERTY FORECLOSED BY
2 THE JUDGMENT ENTERED UNDER SECTION 78K SHALL BE SOLD BY AUCTION
3 SALE. NOTICE OF THE TIME AND LOCATION OF THE SALE SHALL BE PUB-
4 LISHED NOT LESS THAN 30 DAYS BEFORE THE SALE IN A NEWSPAPER PUB-
5 LISHED AND CIRCULATED IN THE COUNTY IN WHICH THE PROPERTY IS
6 LOCATED, IF THERE IS ONE. IF NO NEWSPAPER IS PUBLISHED IN THAT
7 COUNTY, PUBLICATION SHALL BE MADE IN A NEWSPAPER PUBLISHED AND
8 CIRCULATED IN AN ADJOINING COUNTY. THE SALE OR SALES SHALL BE
9 COMPLETED WITHIN 15 DAYS. PROPERTY SHALL BE SOLD TO THE PERSON
10 BIDDING THE HIGHEST AMOUNT ABOVE THE MINIMUM BID. THE COUNTY
11 TREASURER MAY REQUIRE FULL PAYMENT BY CASH, CERTIFIED CHECK, OR
12 MONEY ORDER AT THE CLOSE OF EACH DAY'S BIDDING. NOT MORE THAN 30
13 DAYS AFTER THE DATE OF A SALE UNDER THIS SUBSECTION, THE COUNTY
14 TREASURER SHALL CONVEY THE PROPERTY BY DEED TO THE PERSON BIDDING
15 THE HIGHEST AMOUNT ABOVE THE MINIMUM BID. THE DEED SHALL VEST
16 FEE SIMPLE TITLE TO THE PROPERTY IN THE PERSON BIDDING THE HIGH-
17 EST AMOUNT ABOVE THE MINIMUM BID. IF THIS STATE IS COLLECTING
18 TAXES RETURNED AS DELINQUENT WITHIN A COUNTY PURSUANT TO AN ELEC-
19 TION UNDER SECTION 78, THE DEPARTMENT OF NATURAL RESOURCES SHALL
20 CONDUCT THE SALE OF PROPERTY UNDER THIS SUBSECTION AND SUBSEC-
21 TIONS (4) AND (5) ON BEHALF OF THE STATE TREASURER.

22 (3) AFTER THE CONCLUSION OF THE SALE HELD PURSUANT TO SUB-
23 SECTION (2) AND NOT LATER THAN THE FIRST TUESDAY IN SEPTEMBER
24 IMMEDIATELY SUCCEEDING THAT SALE, A CITY, VILLAGE, OR TOWNSHIP
25 MAY PURCHASE ANY PROPERTY NOT PREVIOUSLY SOLD UNDER SUBSECTION
26 (1) OR (2) BY PAYING THE MINIMUM BID TO THE COUNTY TREASURER. IF
27 PROPERTY IS PURCHASED BY A CITY, VILLAGE, OR TOWNSHIP UNDER THIS

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1 SUBSECTION, THE COUNTY TREASURER SHALL CONVEY THE PROPERTY TO THE
2 PURCHASING CITY, VILLAGE, OR TOWNSHIP WITHIN 30 DAYS.

3 (4) BEGINNING ON THE THIRD TUESDAY IN SEPTEMBER IMMEDIATELY
4 SUCCEEDING THE SALE HELD PURSUANT TO SUBSECTION (2), ALL PROPERTY
5 NOT PREVIOUSLY SOLD BY THE COUNTY TREASURER UNDER SUBSECTION (1),
6 (2), OR (3) SHALL BE REOFFERED FOR SALE, SUBJECT TO THE SAME
7 REQUIREMENTS SET FORTH IN SUBSECTION (2).

8 (5) BEGINNING ON THE THIRD TUESDAY IN NOVEMBER IMMEDIATELY
9 SUCCEEDING THE SALE HELD PURSUANT TO SUBSECTION (4), ALL PROPERTY
10 NOT PREVIOUSLY SOLD UNDER SUBSECTION (1), (2), (3), OR (4) SHALL
11 AGAIN BE REOFFERED FOR SALE. THE SALE IS SUBJECT TO THE REQUIRE-
12 MENTS SET FORTH IN SUBSECTION (2), EXCEPT THAT THE MINIMUM BID
13 SHALL NOT BE REQUIRED.

14 (6) ON DECEMBER 1 IMMEDIATELY SUCCEEDING THE DATE OF THE
15 SALE UNDER SUBSECTION (5), A LIST OF ALL PROPERTY NOT PREVIOUSLY
16 SOLD BY THE COUNTY TREASURER UNDER THIS SECTION SHALL BE TRANS-
17 FERRED TO THE CLERK OF THE CITY, VILLAGE, OR TOWNSHIP IN WHICH
18 THE PROPERTY IS LOCATED. THE CITY, VILLAGE, OR TOWNSHIP MAY
19 OBJECT IN WRITING TO THE TRANSFER OF 1 OR MORE PARCELS OF PROP-
20 ERTY SET FORTH ON THAT LIST. ON DECEMBER 30 IMMEDIATELY SUCCEED-
21 ING THE DATE OF THE SALE UNDER SUBSECTION (5), ALL PROPERTY NOT
22 PREVIOUSLY SOLD BY THE COUNTY TREASURER UNDER THIS SECTION SHALL
23 BE TRANSFERRED TO THE CITY, VILLAGE, OR TOWNSHIP IN WHICH THE
24 PROPERTY IS LOCATED, EXCEPT THOSE PARCELS OF PROPERTY TO WHICH
25 THE CITY, VILLAGE, OR TOWNSHIP HAS OBJECTED. THE CITY, VILLAGE,
26 OR TOWNSHIP MAY MAKE THE PROPERTY AVAILABLE UNDER THE URBAN
27 HOMESTEAD ACT OR FOR ANY OTHER LAWFUL PURPOSE.

1 (7) IF PROPERTY NOT PREVIOUSLY SOLD IS NOT TRANSFERRED TO
2 THE CITY, VILLAGE, OR TOWNSHIP IN WHICH THE PROPERTY IS LOCATED
3 UNDER SUBSECTION (6), THE COUNTY SHALL RETAIN POSSESSION OF THAT
4 PROPERTY.

5 (8) A COUNTY TREASURER SHALL DEPOSIT THE PROCEEDS FROM THE
6 SALE OF PROPERTY UNDER THIS SECTION INTO A RESTRICTED ACCOUNT
7 DESIGNATED AS THE "DELINQUENT TAX PROPERTY SALES PROCEEDS FOR THE
8 YEAR ____". THE COUNTY TREASURER SHALL DIRECT THE INVESTMENT
9 OF THE ACCOUNT. THE COUNTY TREASURER SHALL CREDIT TO THE ACCOUNT
10 INTEREST AND EARNINGS FROM ACCOUNT INVESTMENTS. PROCEEDS IN THAT
11 ACCOUNT SHALL ONLY BE USED BY THE COUNTY TREASURER FOR THE FOL-
12 LOWING PURPOSES IN THE FOLLOWING ORDER:

13 (A) FIRST, THE DELINQUENT TAX REVOLVING FUND SHALL BE REIM-
14 BURSED FOR ANY AMOUNTS THAT HAVE NOT BEEN CHARGED BACK TO A LOCAL
15 UNIT OF GOVERNMENT IF THE LOCAL UNIT OF GOVERNMENT WAS PAID THE
16 DELINQUENT TAX ON PROPERTY OFFERED FOR SALE UNDER THIS SECTION
17 FROM THE DELINQUENT TAX REVOLVING FUND, WHETHER OR NOT THAT PROP-
18 ERTY WAS SOLD.

19 (B) SECOND, ALL UNITS OF GOVERNMENT SHALL BE REIMBURSED ON A
20 PRO RATA BASIS IN THE PROPORTION THAT THEIR TOTAL AD VALOREM
21 TAXES BEAR TO THE AMOUNT DUE ON THE PROPERTY AS SET FORTH IN THE
22 JUDGMENT ENTERED UNDER SECTION 78K.

23 (C) THIRD, ALL COSTS OF THE SALE OF PROPERTY FOR THE YEAR
24 SHALL BE PAID.

25 (D) FOURTH, ANY COSTS OF THE FORECLOSURE PROCEEDINGS FOR THE
26 YEAR, INCLUDING, BUT NOT LIMITED TO, COSTS OF MAILING,

1 PUBLICATION, PERSONAL SERVICE, AND OUTSIDE CONTRACTORS SHALL BE
2 PAID.

3 (E) FIFTH, ANY COSTS FOR THE SALE OF PROPERTY OR FORECLOSURE
4 PROCEEDINGS FOR ANY PRIOR YEAR THAT HAVE NOT BEEN PAID OR REIM-
5 BURSED FROM THAT PRIOR YEAR'S DELINQUENT TAX PROPERTY SALES PRO-
6 CEEDS SHALL BE PAID.

7 (9) TWO OR MORE COUNTY TREASURERS MAY ELECT TO HOLD A JOINT
8 SALE OF PROPERTY AS PROVIDED IN THIS SECTION. IF 2 OR MORE
9 COUNTY TREASURERS ELECT TO HOLD A JOINT SALE, PROPERTY MAY BE
10 SOLD UNDER THIS SECTION AT A LOCATION OUTSIDE OF THE COUNTY IN
11 WHICH THE PROPERTY IS LOCATED. THE SALE MAY BE CONDUCTED BY ANY
12 COUNTY TREASURER PARTICIPATING IN THE JOINT SALE.

13 (10) AS USED IN THIS SECTION, "MINIMUM BID" IS THE MINIMUM
14 AMOUNT ESTABLISHED BY THE COUNTY TREASURER FOR WHICH PROPERTY MAY
15 BE SOLD UNDER THIS SECTION. THE MINIMUM BID SHALL INCLUDE ALL OF
16 THE FOLLOWING:

17 (A) ALL DELINQUENT TAXES, INTEREST, PENALTIES, AND FEES DUE
18 ON THE PROPERTY AS OF MARCH 1 AS PROVIDED IN THE JUDGMENT ENTERED
19 UNDER SECTION 78K. IF A CITY, VILLAGE, OR TOWNSHIP PURCHASES THE
20 PROPERTY, THE MINIMUM BID SHALL NOT INCLUDE ANY TAXES LEVIED BY
21 THAT CITY, VILLAGE, OR TOWNSHIP AND ANY INTEREST, PENALTIES, OR
22 FEES DUE ON THOSE TAXES.

23 (B) THE EXPENSES OF ADMINISTERING THE SALE, INCLUDING ALL
24 PREPARATIONS FOR THE SALE. THE COUNTY TREASURER SHALL ESTIMATE
25 THE COST OF PREPARING FOR AND ADMINISTERING THE ANNUAL SALE FOR
26 PURPOSES OF PRORATING THE COST FOR EACH PROPERTY INCLUDED IN THE
27 SALE.

1 SEC. 78N. (1) THE LAND REUTILIZATION FUND IS CREATED WITHIN
2 THE DEPARTMENT OF TREASURY.

3 (2) THE STATE TREASURER MAY RECEIVE MONEY OR OTHER ASSETS
4 FROM ANY SOURCE FOR DEPOSIT INTO THE FUND. THE STATE TREASURER
5 SHALL DIRECT THE INVESTMENT OF THE FUND. THE STATE TREASURER
6 SHALL CREDIT TO THE FUND INTEREST AND EARNINGS FROM FUND
7 INVESTMENTS.

8 (3) MONEY IN THE FUND AT THE CLOSE OF THE FISCAL YEAR SHALL
9 REMAIN IN THE FUND AND SHALL NOT LAPSE TO THE GENERAL FUND.

10 (4) THE DEPARTMENT OF TREASURY MAY EXPEND MONEY FROM THE
11 FUND FOR 1 OR MORE OF THE FOLLOWING PURPOSES:

12 (A) CONTRACTS WITH TITLE INSURANCE COMPANIES PURSUANT TO
13 SECTION 78I.

14 (B) COSTS OF DETERMINING ADDRESSES, SERVICE OF NOTICES, AND
15 RECORDING FEES INCURRED PURSUANT TO SECTION 78I.

16 (C) DEFENSE OF TITLE ACTIONS PURSUANT TO SECTION 78I.

17 (D) OTHER COSTS INCURRED IN ADMINISTERING THE COLLECTION OF
18 DELINQUENT TAXES UNDER THIS ACT.

19 (5) AS USED IN THIS SECTION, "FUND" MEANS THE LAND REUTILI-
20 ZATION FUND CREATED IN THIS SECTION.

21 Sec. 87b. (1) ~~The~~ SUBJECT TO SUBSECTION (10), THE county
22 board of commissioners of any county may create a delinquent tax
23 revolving fund that, at the option of the county treasurer, may
24 be designated as the "100% tax payment fund". Upon the estab-
25 lishment of the fund, all delinquent taxes, except taxes on per-
26 sonal property, due and payable to the taxing units in the
27 county, except those units that collect their own delinquent

1 taxes after March 1 by charter or otherwise, are due and payable
2 to the county. The primary obligation to pay to the county the
3 amount of taxes and the interest on the taxes shall rest with the
4 local taxing units and ~~the~~ THIS state for the state education
5 tax under the state education tax act, ~~Act No. 331 of the Public~~
6 ~~Acts of 1993, being sections 211.901 to 211.906 of the Michigan~~
7 ~~Compiled Laws~~ 1993 PA 331, MCL 211.901 TO 211.906. If the
8 delinquent taxes that are due and payable to the county are not
9 received by the county for any reason, the county has full right
10 of recourse against the taxing unit or to ~~the~~ THIS state for
11 the state education tax to recover the amount of the delinquent
12 taxes and interest at the rate of 1% per month or fraction of a
13 month until repaid to the county by the taxing unit. However, if
14 the county borrows to provide funds for those payments, the
15 interest rate shall not exceed the highest interest rate paid on
16 that borrowing. A resolution or agreement previously executed or
17 adopted to this effect is validated and confirmed. For delin-
18 quent state education taxes, the county may offset uncollectible
19 delinquent taxes against collections of the state education tax
20 received by the county and owed to ~~the~~ THIS state under this
21 act. The fund shall be segregated into separate funds or
22 accounts for each year's delinquent taxes.

23 (2) If a delinquent tax revolving fund is established, the
24 county treasurer shall be the agent for the county and, without
25 further action by the county board of commissioners, may enter
26 into contracts with other municipalities, ~~the~~ THIS state, or
27 private persons, firms, or corporations in connection with any

1 transaction relating to the fund or any borrowing made by the
2 county pursuant to section 87c or 87d, including all services
3 necessary to complete this borrowing.

4 (3) The county treasurer shall pay from the fund ~~any or~~
5 all delinquent taxes that are due and payable to the county and
6 any school district, intermediate school district, community col-
7 lege district, city, township, special assessment district, ~~the~~
8 THIS state, or any other political unit for which delinquent tax
9 payments are due within 20 days after sufficient funds are depos-
10 ited within the delinquent tax revolving fund or, if the county
11 treasurer is treasurer for a county with a population greater
12 than 1,500,000 persons, within 30 days after sufficient funds are
13 deposited within the delinquent tax revolving fund. In a county
14 with a delinquent tax revolving fund where the county does not
15 borrow pursuant to section 87c, 87d, or 89, if the county trea-
16 surer does not make payment of the delinquent taxes to the local
17 units within 10 days after the completion of county settlement
18 with all local units pursuant to section 55, the county shall pay
19 interest on the unpaid delinquent taxes from the date of actual
20 county settlement at the rate of 12% per annum for the number of
21 days involved.

22 (4) Except as provided in subsection (5), the county trea-
23 surer shall pay from the fund directly to a school district its
24 share of the fund ~~when~~ IF a single school district exists
25 within a political unit.

26 (5) If a local taxing unit has borrowed money in
27 anticipation of collecting taxes for any school district or other

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1 municipality and the county treasurer has been ~~so~~ notified in
2 writing, the county treasurer shall pay to the local taxing unit
3 the shares of the fund for that school district or municipality.
4 For purposes of this subsection, "local taxing unit" means a
5 city, village, or township.

6 (6) The interest charges, penalties, and county property tax
7 administration fee rates established under this act shall remain
8 in effect and shall be payable to the county delinquent tax
9 revolving fund.

10 (7) Any surplus in the fund may be transferred to the county
11 general fund by appropriate action of the county board of
12 commissioners.

13 (8) A county board of commissioners may borrow money to
14 create a delinquent tax revolving fund as provided in section 87c
15 or 87d, or both.

16 (9) This section shall not supersede section 87 but is an
17 alternative method for paying delinquent taxes to local units.
18 However, ~~where~~ IF this section is used by a county, section 87
19 shall not be used.

20 (10) IF A COUNTY ADOPTS A RESOLUTION UNDER SECTION 78 AND
21 ELECTS TO HAVE THIS STATE COLLECT TAXES RETURNED AS DELINQUENT
22 WITHIN THAT COUNTY, BEGINNING IN THE TAX YEAR IMMEDIATELY SUC-
23 CEEDING THE YEAR IN WHICH THE RESOLUTION IS ADOPTED, THAT COUNTY
24 SHALL NOT MAINTAIN A DELINQUENT TAX REVOLVING FUND EXCEPT TO THE
25 EXTENT NECESSARY TO RETIRE ANY NOTES THAT WERE OUTSTANDING ON THE
26 DATE ON WHICH THE RESOLUTION IS ADOPTED. ANY SURPLUS IN THE FUND
27 SHALL BE TRANSFERRED TO THE GENERAL FUND OF THE COUNTY.

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Sec. 87c. (1) A county that has created a fund pursuant to section 87b by resolution of its board of commissioners and without a vote of its electors may borrow money and issue its revolving fund notes to establish or continue, in whole or in part, the delinquent tax revolving fund and to pay the expenses of the borrowing.

(2) If a fund is created and a county determines to borrow pursuant to this section, the county treasurer shall be the agent for the county in connection with all transactions relative to the fund.

(3) If provided by separate resolution of the county board of commissioners for any year in which a county determines to borrow for the purposes provided in this section AND SUBJECT TO SUBSECTION (16), there shall be payable from the surplus in the fund an amount equal to 20% of the following amount to the county treasurer for services as agent for the county and the remainder of the following amount to the county treasurer's office for delinquent tax administration expenses:

(a) For any delinquent tax on which the interest rate before sale exceeds 1% per month, 1/27 of the interest collected per month.

(b) For any delinquent tax on which the interest rate before sale is 1% per month or less, 3/64 of the interest collected each month.

(4) The amount payable under subsection (3) to the county treasurer for services as agent for the county shall not exceed 20% of the county treasurer's annual salary, and any excess over this limitation shall be payable to the county treasurer's office for delinquent tax administration expenses. In addition, the total sum payable under subsection (3) shall not exceed 5% of the total budget of the treasurer's office for that year.

(5) In the resolution authorizing the borrowing and issuance of notes, the delinquent taxes from which the borrowing is to be repaid shall be pledged to the payment of the principal and interest of the notes, and the proceeds of the collection of the delinquent taxes pledged and the interest on the proceeds shall be placed in a segregated fund or account and shall not be used for any other purpose until the notes are paid in full, including interest. The segregated fund or account shall be established as a part of the delinquent tax revolving fund and shall be accounted for separately on the books of the county treasurer.

(6) The proceeds of the notes shall be placed in and used as the whole or part of the fund established pursuant to section 87b, after the expenses of borrowing have been deducted. ~~therefrom.~~

(7) Before a county issues notes under this act, it shall make a sworn application to the municipal finance commission for permission and shall attach to the application a certified copy of the resolution authorizing the issuance of the notes. The application shall specify the actual amount of the notes or maximum

amount that the notes shall not exceed, the maturity or maturities, and the maximum interest rate. After receiving these materials the

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municipal finance commission shall issue its order approving or disapproving the issuance of the notes. Chapter II of ~~Act No. 202 of the Public Acts of 1943, as amended, being sections 132.1 to 132.3 of the Michigan Compiled Laws, relating to the municipal finance commission, its powers and duties, and its orders~~ THE MUNICIPAL FINANCE ACT, 1943 PA 202, MCL 132.1 TO 132.3, shall govern insofar as it ~~may be~~ IS applicable ~~in respect~~ to the various matters covered by this section. An order of the municipal finance commission permitting the issuance of notes under this act shall not be considered an approval of the legality of the notes. However, a determination or finding made by the commission involving a question of fact, after the issuance of the notes, shall be considered conclusive of that fact. The issuance of the commission's order granting permission to issue notes shall be considered to mean that the commission has made the determination of facts or circumstances, has given the approvals, and has reached the opinions necessary before issuance of the order.

(8) The notes issued pursuant to this act shall comply with all of the following:

(a) Be in an aggregate principal amount not exceeding the aggregate amount of the delinquent taxes pledged, exclusive of interest.

(b) Bear interest not exceeding 11.5% per annum, except as provided in section 89.

(c) Be in those denominations, and mature on the date not exceeding 6 years after their date of issue, as the board of commissioners by its resolution determines.

(9) The resolution authorizing issuance of the notes may provide that all or part of the notes shall be subject to prepayment and, if subject to prepayment, shall provide the amount of call premium payable, if any, the number of days' notice of prepayment that shall be given, and whether the notice shall be written or published, or both. Otherwise, the notes shall not be subject to prepayment.

(10) The sale and award of notes shall be conducted and made by the treasurer of the county issuing them at a public or private sale. If a public sale is held, the notes shall be advertised for sale once not less than 5 days before sale in a publication printed in the English language and circulated in this state that carries as a part of its regular service notices of the sales of municipal bonds and that has been designated in the resolution as a publication complying with these qualifications. The notice of sale shall be in the form ~~as~~ designated by the treasurer and, if REQUESTED IN the application to the municipal finance commission, ~~so requests~~, the commission may approve the form of notice. Otherwise, the commission shall not approve the notice. The notes may be sold subject to the option of the treasurer and the treasurer may withhold a part of the issue from delivery if, in his or her opinion, sufficient funds are available before delivery of the notes to make full delivery unnecessary to the purposes of the borrowing.

(11) The notes are full faith and credit obligations of the county issuing them and, subject to section 87d, if the proceeds of the taxes pledged are not sufficient to pay the principal and interest of the notes when due, the county shall impose a general ad valorem tax without limitation as to rate or amount on all taxable property in the county to pay the principal and interest and may thereafter reimburse itself from delinquent taxes collected.

(12) If the resolution so provides and subject to section 87d, the notes may be designated general obligation tax notes.

(13) Interest on the notes may be made payable at maturity, annually, or semiannually, and the notes shall be signed as provided in the resolution authorizing the notes. Notes may be issued with or without coupons and if coupons are authorized to be attached to the notes, the coupons shall contain the facsimile signature of the county treasurer.

(14) The notes issued under this act and interest on the notes

shall be payable in lawful money of the United States of America and shall be exempt from all taxation by this state or a taxing authority in this state.

(15) The notes may be made payable at a bank or trust company, or may be made registrable as to principal or as to principal and

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interest under the terms and conditions specified in the authorizing resolution or by the treasurer when awarding the notes.

(16) A COUNTY TREASURER ELECTED OR APPOINTED TO OFFICE AFTER THE EFFECTIVE DATE OF THE AMENDATORY ACT THAT ADDED THIS SUBSECTION IS NOT ELIGIBLE FOR THE PAYMENT UNDER SUBSECTION (3) FOR SERVICES AS AGENT FOR THE COUNTY UNLESS THAT COUNTY TREASURER HELD OFFICE ON THE EFFECTIVE DATE OF THE AMENDATORY ACT THAT ADDED THIS SUBSECTION AND HAS NOT VACATED THAT OFFICE AFTER THE EFFECTIVE DATE OF THE AMENDATORY ACT THAT ADDED THIS SUBSECTION.

12 Sec. 108. ~~-(1) The~~ IF NOT PROVIDED IN THE CHARTER OF A
13 CITY OR VILLAGE, THE governing body of a city or village ~~—, the~~
14 ~~charter of which does not so provide,~~ may provide by ordinance
15 for the return of all unpaid taxes on real property to the county
16 treasurer in the same manner and with ~~like~~ THE SAME effect as
17 returns by township treasurers. The words and characters by
18 which the property is described on the village delinquent tax
19 roll ~~so returned~~ shall be the same as the words and characters
20 used to describe the property as it appears on the regular
21 ~~township~~ roll OF THE LOCAL TAX COLLECTING UNIT. The county
22 treasurer shall reject, as provided in section 55, any descrip-
23 tion returned by the ~~village~~ treasurer OF A LOCAL TAX COLLECT-
24 ING UNIT that does not agree with the description as it appears
25 on the regular ~~township~~ tax roll for the same year. The taxes
26 returned shall be collected in the same manner as other taxes
27 returned delinquent under this act. The governing body of a city

1 or village, which by its charter has the right to sell ~~lands~~
2 PROPERTY for unpaid taxes or assessments, may provide for judi-
3 cial sale of ~~those lands~~ THAT PROPERTY. The CITY OR VILLAGE
4 sale shall be made on petition filed in behalf of the city or
5 village in interest, and shall conform, as near as practicable,
6 to the provisions for a sale under this act. However, if ~~lands~~
7 ~~are~~ PROPERTY IS offered at A CITY OR VILLAGE sale that ~~have~~
8 HAS been bid OFF OR FORFEITED to ~~the~~ THIS state at any tax sale
9 OR FORFEITURE made under ~~the provisions of any general tax law~~
10 THIS ACT, and ~~upon which~~ THE bid or ~~bids remain~~ FORFEITURE
11 REMAINS undischarged, a sale ~~made~~ of ~~those lands~~ THAT
12 PROPERTY at the city OR VILLAGE tax sale is conditioned upon the
13 payment of the tax lien held by ~~the~~ THIS state on the ~~land,~~
14 ~~other than land identified as certified special residential prop-~~
15 ~~erty under section 55a,~~ PROPERTY and the CITY OR VILLAGE TAX
16 sale ~~, so made, shall be~~ IS void if the tax lien held by ~~the~~
17 THIS state remains unsatisfied.

18 ~~(2) For a sale of certified special residential property~~
19 ~~made under subsection (1), all taxes and special assessments that~~
20 ~~are a lien against that property are canceled.~~

21 ~~(3) If the provisions of the city charter fail to provide~~
22 ~~specific provisions for the sale of certified special residential~~
23 ~~property consistent with the procedures of this act, a city may~~
24 ~~prescribe by ordinance a procedure for the sale of certified spe-~~
25 ~~cial residential property consistent with the procedures of this~~
26 ~~act.~~

1 Sec. 131. ~~-(1)-The~~ EXCEPT FOR PROPERTY SUBJECT TO SALE
2 UNDER SECTION 781, THE director of the department of natural
3 resources may ~~—, with the approval of the commission of natural~~
4 ~~resources,~~ withhold from sale any ~~land~~ PROPERTY that he or she
5 determines to be suitable for state forests, state parks, state
6 game refuges, public hunting, or recreational grounds. The
7 director OF THE DEPARTMENT OF NATURAL RESOURCES may set a minimum
8 price for ~~land~~ PROPERTY not withheld from sale. ~~Except as~~
9 ~~provided in subsection (2), all land~~ PROPERTY not withheld from
10 sale and not held by a ~~city or village~~ LOCAL TAX COLLECTING
11 UNIT shall be offered for sale by the director OF THE DEPARTMENT
12 OF NATURAL RESOURCES, at a price to be determined by the director
13 OF THE DEPARTMENT OF NATURAL RESOURCES, pursuant to ~~Act No. 21~~
14 ~~of the Public Acts of 1873, as amended, being sections 322.261 to~~
15 ~~322.266 of the Michigan Compiled Laws~~ 1873 PA 21, MCL 322.261 TO
16 322.266. A bid shall not be accepted for less than the minimum
17 price set by the director OF THE DEPARTMENT OF NATURAL
18 RESOURCES. If no bids are received or accepted by the director
19 of the department of natural resources, the director OF THE
20 DEPARTMENT OF NATURAL RESOURCES may sell the ~~land~~ PROPERTY to a
21 person applying ~~for the~~ TO purchase ~~of the land~~ PROPERTY at
22 a price not less than the minimum price affixed by the director
23 OF THE DEPARTMENT OF NATURAL RESOURCES. The proceeds of the
24 sale, after deducting costs paid ~~by the department of natural~~
25 ~~resources~~ for maintaining the ~~land~~ PROPERTY in condition to
26 protect the public health and safety ~~—~~, shall be accounted for
27 to the state, county, ~~township~~ LOCAL TAX COLLECTING UNIT, and

1 school district in which the ~~land~~ PROPERTY is situated, pro
2 rata according to their ~~several~~ interests in the ~~land~~
3 PROPERTY arising from the nonpayment of taxes and special assess-
4 ments on the ~~land~~ PROPERTY as that interest appears in the
5 offices of the state, county, city, and ~~village~~ LOCAL TAX COL-
6 LECTING UNIT treasurers. A person who purchases ~~land~~ PROPERTY
7 under this section shall, in addition to paying the purchase
8 price, pay to the state a fee of \$10.00 per parcel of ~~land~~
9 PROPERTY purchased, plus 5% of the purchase price. The \$10.00
10 charge and 5% of the purchase price shall be ~~deposited~~
11 TRANSMITTED TO THE STATE TREASURER FOR DEPOSIT in the ~~state~~
12 ~~treasury~~ GENERAL FUND OF THIS STATE to the credit of the delin-
13 quent property tax administration fund.

14 ~~(2) A local tax collecting unit or a county may file an~~
15 ~~application with the department of natural resources requesting~~
16 ~~the conveyance to the local tax collecting unit, the county, or a~~
17 ~~designated recipient of property identified as certified special~~
18 ~~residential property under section 55a and for which the redemp-~~
19 ~~tion period provided for under section 74 has expired. A county~~
20 ~~filing an application under this subsection shall provide a copy~~
21 ~~of the application at the time of filing to the certified special~~
22 ~~residential property officer of the local tax collecting unit.~~
23 ~~Not later than 45 days after the filing of a county's applica-~~
24 ~~tion, the local tax collecting unit may file an application cer-~~
25 ~~tifying that a specific parcel included in the county's applica-~~
26 ~~tion is a designated parcel and requesting the conveyance of that~~
27 ~~parcel to the local tax collecting unit. An application~~

1 ~~certifying that a parcel is a designated parcel supersedes the~~
2 ~~application of the county with respect to the parcel for which a~~
3 ~~certification is made.~~

4 ~~(3) Property for which an application is received under sub-~~
5 ~~section (2) shall be conveyed by the director of the department~~
6 ~~of natural resources to the local tax collecting unit, to the~~
7 ~~county in which the land is located, or to a designated recipi-~~
8 ~~ent, whichever is applicable, within 90 days after the expiration~~
9 ~~of the redemption period provided for under section 131e upon the~~
10 ~~payment of an administration fee of \$75.00 for up to 5 parcels~~
11 ~~and \$10.00 for each additional parcel over 5. A designated party~~
12 ~~that is determined by the certified special residential property~~
13 ~~officer of the local tax collecting unit or the county, whichever~~
14 ~~is applicable, to be primarily responsible for the identification~~
15 ~~of the certified special residential property shall be offered~~
16 ~~the right to become a designated recipient of that property~~
17 ~~before any other designated recipient is appointed by the local~~
18 ~~tax collecting unit or the county. However, this subsection does~~
19 ~~not require a local tax collecting unit, a county, or a desig-~~
20 ~~nated recipient to accept a conveyance of property. A local tax~~
21 ~~collecting unit or county that receives certified special resi-~~
22 ~~dential property under this act may convey that property to a~~
23 ~~designated party for a nominal fee and the conveyance shall be~~
24 ~~considered to have been made for the public purpose of eliminat-~~
25 ~~ing neighborhood deterioration and blight.~~

26 Sec. 131c. (1) ~~Parcels at~~ AT any time before the first
27 Tuesday in November ~~following the vesting of~~ AFTER title VESTS

1 in ~~the~~ THIS state, PROPERTY may be redeemed by ~~the~~ payment to
2 the county treasurer of all amounts due on the ~~lands~~ PROPERTY
3 as delinquent taxes and DELINQUENT special assessments that had
4 been assessed or were a lien at the time title vested in ~~the~~
5 THIS state, together with interest and penalties on the
6 DELINQUENT taxes or SPECIAL assessments and a processing fee of
7 \$50.00 ~~a~~ PER parcel. ~~, interest to~~ INTEREST SHALL be computed
8 to the date of the application to redeem and pursuant to this act
9 or the charter of a municipality collecting its own delinquent
10 taxes and SPECIAL assessments for tax and SPECIAL assessment
11 liens of that municipality. Of each \$50.00 per parcel processing
12 fee, the county shall retain \$10.00 and shall transmit \$40.00 to
13 the state treasurer for deposit in the ~~state treasury~~ GENERAL
14 FUND OF THIS STATE to the credit of the delinquent property tax
15 administration fund. After ~~the~~ redemption ~~has been~~ IS
16 effected, the state treasurer shall ~~so~~ certify THE REDEMPTION
17 to the department of natural resources, which shall convey the
18 ~~land~~ PROPERTY described in the certificate to the owner. ~~This~~
19 ~~subsection does not apply to parcels identified as certified spe-~~
20 ~~cial residential property under section 55a.~~

21 (2) ~~A municipality at~~ AT any time before the first Tuesday
22 in November ~~following the vesting of~~ AFTER title VESTS in this
23 state, A MUNICIPALITY may withhold from A sale HELD PURSUANT TO
24 SECTION 131 any ~~land lying~~ PROPERTY within its boundaries by
25 filing with the department of natural resources an application
26 for the withholding, which application shall accurately describe
27 the ~~land~~ PROPERTY by its legal description according to the

1 records of the state treasurer or the department of natural
 2 resources. The withholding ~~shall~~ IS only ~~be~~ effective until
 3 the first Tuesday in November of the year following the date of
 4 withholding and ~~shall~~ DOES not affect the right of ~~the~~ THIS
 5 state to take possession of the ~~land~~ PROPERTY and manage and
 6 rent the ~~land~~ PROPERTY during the period it is withheld. The
 7 ~~land~~ PROPERTY withheld may be redeemed by the payment of all
 8 amounts as provided in subsection (1). If ~~land~~ PROPERTY
 9 included in the application to withhold is not redeemed, the
 10 ~~land~~ PROPERTY shall be administered by the department of natu-
 11 ral resources as provided in section 131.

12 (3) A municipality collecting its own delinquent taxes and
 13 assessments may redeem the ~~land~~ PROPERTY as owner as provided
 14 in this section if the municipality, either before or during the
 15 withholding period, has acquired title to the property by fore-
 16 closure of its DELINQUENT tax or SPECIAL assessment liens or oth-
 17 erwise, and in ~~which~~ THAT foreclosure proceeding the state need
 18 not be named as a party. The redemption may be effected by pay-
 19 ment in the same manner as provided in this section for redemp-
 20 tion for the benefit of the former owner except that all delin-
 21 quent taxes and special assessments that had been assessed or
 22 were a lien at the time title vested in ~~the~~ THIS state shall be
 23 paid in full, together with interest and penalties, interest to
 24 be computed to the date of application to redeem and in accord-
 25 ance with the provisions of the general tax laws. ~~and the~~ THE
 26 tax and assessment liens of the REDEEMING municipality ~~so~~
 27 ~~redeeming~~ need not be paid. After the redemption ~~has been~~ IS

1 effected, the state treasurer shall ~~so~~ certify THE REDEMPTION
2 to the department of natural resources, which shall convey the
3 ~~land~~ PROPERTY described in the certificate to the
4 municipality.

5 (4) A redemption deed issued ~~pursuant to~~ UNDER this sec-
6 tion ~~shall not be construed to~~ DOES NOT vest in the grantee
7 named in the deed any title or interest in the ~~lands~~ PROPERTY
8 beyond that which he or she would have owned, ~~had not~~ IF title
9 ~~become~~ TO THE PROPERTY HAD NOT vested in ~~the~~ THIS state.
10 However, the grantee is entitled to a lien on the ~~lands~~
11 PROPERTY, or on ~~such~~ parts of the ~~land~~ PROPERTY or interests
12 in the ~~land as was~~ PROPERTY not owned by him or her, for the
13 amount paid upon the redemption or the portion of the amount as
14 may be lawfully charged to those parts or interests, in addition
15 to the lien or other interests ~~before held by the grantee,~~
16 ~~which~~ THE GRANTEE HELD BEFORE REDEMPTION. A GRANTEE'S lien may
17 be enforced in any court of competent jurisdiction as for liens
18 upon lands, with interest on the lien at 6% per year from the
19 date of payment. The deed, except if there is redemption as
20 owner by JUDGMENT FOR foreclosure ~~decree~~ by a municipality col-
21 lecting its own delinquent taxes and assessments for tax and
22 assessment liens of the municipality as provided in subsection
23 (3), ~~shall operate to revive~~ REVIVES all titles, liens, and
24 encumbrances, with their respective priorities, as would have
25 existed ~~had not the title become~~ IF TITLE TO THE PROPERTY HAD
26 NOT vested in ~~the~~ THIS state, subject to the lien of the
27 grantee named in the deed as provided in this subsection.

1 (5) During the periods of redemption provided ~~by~~
2 ~~subsection~~ IN SUBSECTIONS (1) ~~or~~ AND (2), the director of the
3 department of natural resources or his or her authorized agent
4 shall make a personal visit to each parcel of ~~land~~ PROPERTY
5 deeded to ~~the state for the purpose of ascertaining~~ THIS STATE
6 TO ASCERTAIN whether or not the ~~land~~ PROPERTY is occupied. If
7 the ~~land~~ PROPERTY appears to be occupied, the director or his
8 or her authorized agent shall attempt to personally serve upon a
9 person occupying the ~~land~~ PROPERTY a copy of a notice, stating
10 that the property has been deeded to ~~the~~ THIS state, and THAT
11 unless redeemed, ~~shall~~ THE PROPERTY WILL be sold to the highest
12 bidder, deeded to a local unit of government, or retained by
13 ~~the~~ THIS state. If unable to personally serve the notice, the
14 notice shall be placed in a conspicuous manner on the premises.

15 Sec. 131e. (1) The redemption period on property deeded to
16 the state under section 67a shall be extended until the owners of
17 a recorded property interest in the property have been notified
18 of a hearing before the department of treasury. Proof of the
19 notice of the hearing shall be recorded with the register of
20 deeds in the county in which the property is located.

21 (2) The hearing shall be held to allow the owners to show
22 cause why the tax sale and the deed to the state should be
23 canceled for any reason specified in section 98. The hearing
24 shall be held after the expiration of the redemption periods pro-
25 vided in section 131c.

26 (3) After expiration of the redemption periods provided in
27 section 131c, on the first Tuesday in November after title to the

1 property vests in this state, property may be redeemed up to 30
2 days following the date of hearing provided by this section by
3 payment of the amounts set forth in subsection (4) and in section
4 131c(1), plus an additional penalty of 50% of the tax on which
5 foreclosure was made. The additional penalty shall be credited
6 to the delinquent property tax administration fund. A redemption
7 under this section shall reinstate title as provided in section
8 131c(4).

9 (4) If property redeemed under this section has been exempt
10 from taxes levied in any year after the year of foreclosure
11 because a deed to that property was issued to the state, an
12 amount equal to the sum of the following amounts shall be paid,
13 as required by subsection (3), before redemption of the
14 property:

15 (a) For taxes and ad valorem special assessments levied
16 before January 1, 1997, an amount computed by applying the spe-
17 cial assessment and ad valorem property tax rates levied by
18 taxing units in which the property is located in the years the
19 property was exempt against the most recently established state
20 equalized valuation of the property. For taxes and ad valorem
21 special assessments levied after December 31, 1996, an amount
22 computed by applying the special assessment and ad valorem prop-
23 erty tax rates levied by taxing units in which the property is
24 located in the years the property was exempt against the most
25 recently established taxable value of the property. For purposes
26 of this subsection, special assessments do not include special

1 assessments or special assessment installments deferred under
2 section 67a.

3 (b) If the levy of an ad valorem special assessment on the
4 property's taxable value is found to be invalid by a court of
5 competent jurisdiction, the levy of the ad valorem special
6 assessment may be levied on the property's state equalized
7 value.

8 (c) Interest on the delinquent taxes or special assessments
9 to be computed from the date title vested in ~~the~~ THIS state to
10 the date of the application to redeem under this section.

11 (d) Interest and penalties on taxes and special assessments
12 identified by subdivision (a) that would have been imposed by law
13 or charter and would have accrued if the property had not been
14 exempt, computed from the date title vested in the state to the
15 date of the application to redeem under this section.

16 ~~(5) The department shall give preference to notification~~
17 ~~and scheduling of hearings for property identified as certified~~
18 ~~special residential property under section 55a.~~

19 Enacting section 1. Sections 55a and 70b of the general
20 property tax act, 1893 PA 206, MCL 211.55a and 211.70b, are
21 repealed.

22 Enacting section 2. Sections 61, 61a, 61b, 62, 63, 64, 66,
23 67, 67a, 67b, 68, 69, 70, 70a, 71, 72, 73, 73a, 73b, and 73c of
24 the general property tax act, 1893 PA 206, MCL 211.61, 211.61a,
25 211.61b, 211.62, 211.63, 211.64, 211.66, 211.67, 211.67a,
26 211.67b, 211.68, 211.69, 211.70, 211.70a, 211.71, 211.72, 211.73,

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1 211.73a, 211.73b, and 211.73c, are repealed effective

2 December 31, 2001.

3 Enacting section 3. Sections 74, 75, 76, 77, 83, 84, 85,
4 86, 95, 96, 97, 98, 98a, 98b, 99, 101, 102, 103, 115, 127b, 131,
5 131a, 131b, 131c, 131d, 131e, 135, 138, 140, 140a, 141, 142,
6 142a, 143, 144, 156, and 157 of the general property tax act,
7 1893 PA 206, MCL 211.74, 211.75, 211.76, 211.77, 211.83, 211.84,
8 211.85, 211.86, 211.95, 211.96, 211.97, 211.98, 211.98a, 211.98b,
9 211.99, 211.101, 211.102, 211.103, 211.115, 211.127b, 211.131,
10 211.131a, 211.131b, 211.131c, 211.131d, 211.131e, 211.135,
11 211.138, 211.140, 211.140a, 211.141, 211.142, 211.142a, 211.143,
12 211.144, 211.156, and 211.157, are repealed effective
13 December 31, 2004.

14 Enacting section 4. This amendatory act does not take
15 effect unless all of the following bills of the 90th Legislature
16 are enacted into law:

17 (a) Senate Bill No. 343.

18 (b) Senate Bill No. 488.

19 (c) Senate Bill No. 489.