

# HOUSE BILL No. 4705

May 20, 2003, Introduced by Reps. Rocca, Brandenburg, Sheen, Ehardt, Bieda, Accavitti, Wojno, LaJoy, Tabor, Drolet, Caswell, Nofs, Gaffney, Shaffer, Robertson, Ruth Johnson, Woronchak and Ward and referred to the Committee on Senior Health, Security and Retirement.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 51 (MCL 211.51), as amended by 1992 PA 97.

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

HOUSE BILL No. 4705

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

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

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

16 (a) Homestead property of a taxpayer who is a totally and  
17 permanently disabled person, blind person, paraplegic,  
18 quadriplegic, eligible serviceperson, eligible veteran, or  
19 eligible widow or widower, as these persons are defined in  
20 chapter 9 of the income tax act of 1967, ~~Act No. 281 of the~~  
21 ~~Public Acts of 1967, being sections 206.501 to 206.532 of the~~  
22 ~~Michigan Compiled Laws— 1967 PA 281, MCL 206.501 to 206.532,~~ or  
23 who is 62 years of age or older, including the unremarried  
24 surviving spouse of a person who was 62 years of age or older at  
25 the time of death, and who for the prior taxable year had a total  
26 household income of ~~—\$25,000.00—~~ **\$35,000.00** or less. **As used in**  
27 **this subdivision, "homestead" means property exempt under section**

1 7cc.

2 (b) Property classified or used as agricultural real property  
3 if the gross receipts of the agricultural or horticultural  
4 operations in the previous year or the average gross receipts of  
5 the operations in the previous 3 years are not less than the  
6 household income of the owner in the previous year.

7 (3) A taxpayer may claim a deferment provided by  
8 subsection (2) by filing with the treasurer of the **local** property  
9 tax collecting unit an intent to defer the summer property taxes  
10 that are due and payable in that year without penalty or  
11 interest. Taxes deferred under subsection (2) that are not paid  
12 by the following February 15 are not subject to penalties or  
13 interest for the period of deferment.

14 (4) The intent statement required by subsection (3) shall be  
15 on a form prescribed and provided by the department **of treasury**  
16 to the treasurer of the **local** property tax collecting unit.

17 (5) The treasurer of the **local** property tax collecting unit  
18 ~~collecting~~ **that collects** a summer property tax shall do the  
19 following:

20 (a) Cause a notice of the availability of the deferment to be  
21 published in a newspaper of general circulation within the local  
22 **tax collecting** unit ~~levying the summer property tax~~ or **to be**  
23 included as an insertion with the tax bill.

24 (b) Assist persons in ~~completion of~~ **completing** the  
25 deferment form.

26 (6) If ~~the~~ **a** local property tax collecting unit ~~for~~ **that**  
27 **collects** a summer property tax ~~levy~~ also collects a winter

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

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

20 (8) To the extent permitted by the **revised** school code of  
 21 1976, ~~Act No. 451 of the Public Acts of 1976, as amended, being~~  
 22 ~~sections 380.1 to 380.1852 of the Michigan Compiled Laws~~ **1976 PA**  
 23 **451, MCL 380.1 to 380.1852**, or the charter of a local ~~taxing~~  
 24 **property tax collecting** unit, a local ~~taxing~~ **property tax**  
 25 **collecting** unit may provide for the levy and collection of summer  
 26 property taxes. The terms and conditions of collection  
 27 established by ~~—~~ or under an agreement executed pursuant to ~~—~~

1 the **revised** school code of 1976, **1976 PA 451, MCL 380.1 to**  
2 **380.1852**, or the charter of a local ~~taxing~~ **tax collecting** unit  
3 govern a summer property tax levy.

4 (9) For purposes of this section, "summer property tax" means  
5 a levy of ad valorem property taxes that first becomes a lien  
6 before December 1 of any calendar year.