

SUBSTITUTE FOR
HOUSE BILL NO. 4188

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:

1 Sec. 51. (1) If ~~the~~ **A** township treasurer ~~neglects or~~
2 ~~refuses to~~ **DOES NOT** file his or her bond with the county treasurer
3 ~~, in the manner and within the time~~ **AS** prescribed by law ~~,~~ and
4 the township board fails to appoint a treasurer ~~who shall~~ **TO** give
5 the bond and deliver a receipt for the bond to the supervisor by
6 December 10, the supervisor shall deliver the tax roll with the
7 necessary warrant directed to the **COUNTY** treasurer, ~~of the county,~~
8 who shall make the collection and return of taxes. The county
9 treasurer, pursuant to the adoption of a resolution by the county

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

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

17 (a) ~~Homestead property~~ **THE PRINCIPAL RESIDENCE** of a taxpayer
 18 who is a totally and permanently disabled person, blind person,
 19 paraplegic, quadriplegic, eligible serviceperson, eligible veteran,
 20 or eligible widow or widower, as these persons are defined in
 21 chapter 9 of the income tax act of 1967, ~~Act No. 281 of the Public~~
 22 ~~Acts of 1967, being sections 206.501 to 206.532 of the Michigan~~
 23 ~~Compiled Laws,~~ **1967 PA 281, MCL 206.501 TO 206.532**, or who is 62
 24 years of age or older, including the unremarried surviving spouse
 25 of a person who was 62 years of age or older at the time of death,
 26 and who for the prior taxable year had a total household income
 27 **BEFORE JANUARY 1, 2005 of \$25,000.00 AND AFTER DECEMBER 31, 2004 OF**

1 \$35,000.00, or less.

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 subsection
8 (2) by filing with the treasurer of the **LOCAL** property tax
9 collecting unit an intent to defer the summer property taxes that
10 are due and payable in that year without penalty or interest. Taxes
11 deferred under subsection (2) that are not paid by the following
12 February 15 are not subject to penalties or interest for the period
13 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** to
16 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 **PROPERTY TAX COLLECTING** unit ~~levying the summer property tax~~ or
23 **TO BE** included as an insertion with the tax bill.

24 (b) Assist persons in ~~completion of~~ **COMPLETING** the deferment
25 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 of
 2 taxes deferred pursuant to subsection (2) shall be in the December
 3 tax statement mailed by the local property tax collecting unit for
 4 each summer property tax payment that was deferred from collection.
 5 ~~by that local property tax collecting unit.~~ If ~~the~~ **A** local
 6 property tax collecting unit ~~of~~ **THAT COLLECTS** a summer property
 7 tax ~~levy~~ does not collect a winter property tax ~~levy~~ in the
 8 same year, **IT SHALL MAIL** a statement of the amount of taxes
 9 deferred ~~pursuant to~~ **UNDER** subsection (2) ~~from the collection~~
 10 ~~made by that local property tax collecting unit shall be mailed~~
 11 ~~pursuant to section 44 by the local property tax collecting unit of~~
 12 ~~the summer property tax levy~~ at the same time December tax
 13 statements are required to be mailed **UNDER SECTION 44.**

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

18 (8) To the extent permitted by the **REVISED** school code of
 19 1976, ~~Act No. 451 of the Public Acts of 1976, as amended, being~~
 20 ~~sections 380.1 to 380.1852 of the Michigan Compiled Laws~~ **1976 PA**
 21 **451, MCL 380.1 TO 380.1852**, or the charter of a local ~~taxing~~
 22 **PROPERTY TAX COLLECTING** unit, a local ~~taxing~~ **PROPERTY TAX**
 23 **COLLECTING** unit may provide for the levy and collection of summer
 24 property taxes. The terms and conditions of collection established
 25 by ~~—~~ or under an agreement executed pursuant to ~~—~~ the **REVISED**
 26 school code of 1976, **1976 PA 451, MCL 380.1 TO 380.1852**, or the
 27 charter of a local ~~taxing~~ **TAX COLLECTING** unit govern a summer

1 property tax levy.

2 (9) ~~For purposes of this section, "summer property tax" AS~~
3 **USED IN THIS SECTION:**

4 (A) "PRINCIPAL RESIDENCE" MEANS PROPERTY EXEMPT UNDER SECTION
5 7CC.

6 (B) "SUMMER PROPERTY TAX" means a levy of ad valorem property
7 taxes that first becomes a lien before December 1 of any calendar
8 year.