

HOUSE SUBSTITUTE FOR
SENATE BILL NO. 453

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
(MCL 211.1 to 211.155) by adding section 110.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 110. (1) ON OR BEFORE JUNE 30 OF EACH YEAR, A COUNTY
2 TREASURER SHALL PREPARE AND FILE WITH THE STATE TREASURER A
3 STATEMENT SETTING FORTH ALL REJECTED TAXES, THE REASONS THE TAXES
4 WERE REJECTED AND BY WHOM, AND A DESCRIPTION OF THE PROPERTY UPON
5 WHICH THE TAXES WERE ASSESSED. UPON REQUEST, A LOCAL TAX COLLECTING
6 UNIT SHALL PROVIDE TO A COUNTY TREASURER ANY AVAILABLE INFORMATION
7 NECESSARY TO COMPLETE THE STATEMENT OF REJECTED TAXES. THE STATE
8 TREASURER SHALL PRESCRIBE THE FORM TO BE USED BY COUNTY TREASURERS
9 FOR PREPARATION OF A STATEMENT OF REJECTED TAXES AND MAY REQUIRE
10 THAT A STATEMENT OF REJECTED TAXES BE SUBMITTED IN AN ELECTRONIC

1 FORMAT PRESCRIBED BY THE STATE TREASURER.

2 (2) IF THE STATE TREASURER APPROVES A STATEMENT OF REJECTED
3 TAXES, THE STATE TREASURER SHALL RETURN A COPY OF THE STATEMENT OF
4 REJECTED TAXES TO THE COUNTY TREASURER. TAXES CONTAINED IN A
5 STATEMENT OF REJECTED TAXES APPROVED BY THE STATE TREASURER SHALL
6 BE CANCELED BY THE COUNTY TREASURER IF THE TAXES WERE REJECTED OR
7 CHARGE BACK BY THE STATE TREASURER OR THE COUNTY TREASURER FOR ANY
8 OF THE FOLLOWING REASONS:

9 (A) THE PROPERTY WAS NOT SUBJECT TO TAXATION AT THE TIME THE
10 TAXES WERE ASSESSED.

11 (B) THE TAXES ON THE PROPERTY HAVE BEEN PAID.

12 (C) THERE HAD BEEN A DOUBLE ASSESSMENT OF THE TAXES ON THE
13 PROPERTY.

14 (3) TAXES CONTAINED IN A STATEMENT OF REJECTED TAXES APPROVED
15 BY THE STATE TREASURER WHICH WERE NOT REJECTED OR CHARGED BACK FOR
16 ANY OF THE REASONS CONTAINED IN SUBSECTION (2) SHALL BE REASSESSED
17 BY THE COUNTY TREASURER UPON THE SAME PROPERTY, COLLECTED WITH THE
18 TAXES OF THE CURRENT YEAR, AND TREATED IN THE SAME MANNER AS TAXES
19 OF THE CURRENT YEAR. TAXES THAT ARE REJECTED OR CHARGED BACK ARE
20 NOT SUBJECT TO PENALTIES OTHER THAN THE PENALTIES THAT APPLY TO
21 TAXES ASSESSED IN THE CURRENT YEAR. IF THE TAXES CANNOT BE PROPERLY
22 REASSESSED UPON THE SAME PROPERTY, THE COUNTY TREASURER SHALL CAUSE
23 THE TAXES TO BE REASSESSED UPON THE TAXABLE PROPERTY OF THE PROPER
24 LOCAL TAX COLLECTING UNIT.

25 (4) THIS SECTION APPLIES TO TAXES IMPOSED UNDER THIS ACT AFTER
26 DECEMBER 31, 2006. HOWEVER, IF TAXES WERE IMPOSED UPON PROPERTY
27 OWNED BY, OR BEING ACQUIRED PURSUANT TO, AN INSTALLMENT PURCHASE

1 AGREEMENT BY A PUBLIC SCHOOL ACADEMY AS THAT TERM IS DEFINED IN
2 SECTION 5 OF THE REVISED SCHOOL CODE, 1976 PA 451, MCL 380.5, AND
3 THE TAXES WERE REJECTED FOR ANY OF THE REASONS CONTAINED IN
4 SUBSECTION (2), THIS SECTION APPLIES TO TAXES IMPOSED UNDER THIS
5 ACT AFTER DECEMBER 31, 1999.