

HOUSE BILL No. 4426

March 15, 2011, Introduced by Reps. Stanley, Santana, Hobbs, Dillon, Brunner, Segal, Smiley, Haugh, Ananich, Lipton, Darany, Kandrevas, McCann, Slavens, Switalski, Geiss, Barnett, Bauer, Liss, Howze, Rutledge, Meadows and Jackson and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 78c (MCL 211.78c), as amended by 2003 PA 263.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 78c. Except as otherwise provided in section 79 for
2 certified abandoned property, on the September 1 immediately
3 succeeding the date that unpaid taxes are ~~returned to the county~~
4 ~~treasurer for forfeiture, foreclosure, and sale under section~~
5 ~~60a(1) or (2) or~~ returned to the county treasurer as delinquent
6 under section 78a, the county treasurer shall send notice of all
7 the following by first-class mail, address correction requested, to
8 the person to whom a tax bill for property returned for delinquent
9 taxes was last sent or to the person identified as the owner of
10 property returned for delinquent taxes ~~, AND~~ to a person entitled

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

5 (a) The date, **STATING THE MONTH, DAY, AND YEAR**, property on
6 which unpaid taxes were returned as delinquent will be forfeited to
7 the county treasurer for those unpaid delinquent taxes, interest,
8 penalties, and fees.

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

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

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

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

17 (f) A schedule of the additional fees that will accrue on the
18 immediately succeeding October 1 pursuant to section 78d if the
19 unpaid delinquent taxes, interest, penalties, and fees due on the
20 property are not paid.

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

26 (h) A statement of the person's rights of redemption and
27 notice that the rights of redemption will expire on the March 31

- 1 immediately succeeding the entry in an uncontested case of a
- 2 judgment foreclosing the property under section 78k.