

# SENATE BILL NO. 808

January 12, 2022, Introduced by Senators RUNESTAD, CHANG, WOZNIAK and JOHNSON  
and referred to the Committee on Finance.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending sections 78b, 78c, and 78f (MCL 211.78b, 211.78c, and  
211.78f), sections 78b and 78c as amended by 2015 PA 202 and  
section 78f as amended by 2015 PA 190.

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

1       Sec. 78b. Except as otherwise provided in section 79 for  
2       certified abandoned property, on or within 60 days before the June  
3       1 immediately succeeding the date that unpaid taxes are returned to  
4       the county treasurer as delinquent under section 78a, the county

1 treasurer shall send notice of all the following by first-class  
2 mail, address correction requested, to the person to whom a tax  
3 bill for property returned for delinquent taxes was last sent or to  
4 the person identified as the owner of property returned for  
5 delinquent taxes, to a person entitled to notice of the return of  
6 delinquent taxes under section 78a(4), and to a person to whom a  
7 tax certificate for property returned for delinquent taxes was  
8 issued under former section 71, as shown on the current records of  
9 the county treasurer:

10 (a) The date property on which unpaid taxes were returned as  
11 delinquent will be forfeited to the county treasurer for those  
12 unpaid delinquent taxes, interest, penalties, and fees, **along with,**  
13 **in those counties offering payment plans, a statement that payment**  
14 **plans may be available to avoid foreclosure and sale of the**  
15 **property.**

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

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

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

22 (e) The unpaid delinquent taxes, interest, penalties, and fees  
23 due on the property, **and a schedule of all additional interest,**  
24 **penalties, and fees that will accrue through the immediately**  
25 **succeeding March 1 under the provisions of this act relating to the**  
26 **return, forfeiture, and foreclosure of property for delinquent**  
27 **taxes if no payment is made by that March 1 toward delinquent**  
28 **taxes, interest, penalties, and fees due on the property.**

29 (f) A statement that unless those unpaid delinquent taxes,

1 interest, penalties, and fees are paid on or before the March 31  
2 immediately succeeding the entry in an uncontested case of a  
3 judgment foreclosing the property under section 78k, absolute title  
4 to the property ~~shall~~**will** vest in the foreclosing governmental  
5 unit.

6 (g) A statement of the person's rights of redemption and  
7 notice that the rights of redemption will expire on the March 31  
8 immediately succeeding the entry in an uncontested case of a  
9 judgment foreclosing the property under section 78k.

10 (h) **A statement warning that a delinquent payment submitted to**  
11 **the local tax collecting unit, rather than the county treasurer,**  
12 **cannot be applied to the delinquent amount and will not prevent**  
13 **foreclosure.**

14 (i) **A statement in bold type not smaller than 12-point font**  
15 **with contact information for help in preventing foreclosure and**  
16 **sale of the property.**

17 Sec. 78c. Except as otherwise provided in section 79 for  
18 certified abandoned property, on or within 60 days before the  
19 September 1 immediately succeeding the date that unpaid taxes are  
20 returned to the county treasurer as delinquent under section 78a,  
21 the county treasurer shall send notice of all the following by  
22 first-class mail, address correction requested, to the person to  
23 whom a tax bill for property returned for delinquent taxes was last  
24 sent or to the person identified as the owner of property returned  
25 for delinquent taxes, to a person entitled to notice of the return  
26 of delinquent taxes under section 78a(4), and to a person to whom a  
27 tax certificate for property returned for delinquent taxes was  
28 issued under former section 71, as shown on the current records of  
29 the county treasurer:

1 (a) The date property on which unpaid taxes were returned as  
2 delinquent will be forfeited to the county treasurer for those  
3 unpaid delinquent taxes, interest, penalties, and fees, **along with,**  
4 **in those counties offering payment plans, a statement that payment**  
5 **plans may be available to avoid foreclosure and sale of the**  
6 **property.**

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

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

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

13 (e) The unpaid delinquent taxes, interest, penalties, and fees  
14 due on the property, **and a schedule of all additional interest,**  
15 **penalties, and fees that will accrue through the immediately**  
16 **succeeding March 1 under the provisions of this act relating to the**  
17 **return, forfeiture, and foreclosure of property for delinquent**  
18 **taxes if no payment is made by that March 1 toward delinquent**  
19 **taxes, interest, penalties, and fees due on the property.**

20 (f) A schedule of the additional fees that will accrue on the  
21 immediately succeeding October 1 under section 78d if the unpaid  
22 delinquent taxes, interest, penalties, and fees due on the property  
23 are not paid.

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

(h) A statement of the person's rights of redemption and notice that the rights of redemption will expire on the March 31 immediately succeeding the entry in an uncontested case of a judgment foreclosing the property under section 78k.

**(i) A statement warning that a delinquent payment submitted to the local tax collecting unit, rather than the county treasurer, cannot be applied to the delinquent amount and will not prevent foreclosure.**

**(j) A statement in bold type not smaller than 12-point font with contact information for help in preventing foreclosure and sale of the property.**

Sec. 78f. (1) Except as otherwise provided in section 79 for certified abandoned property, not later than the February 1 immediately succeeding the date that unpaid taxes were returned to the county treasurer for forfeiture, foreclosure, and sale under section 60a(1) or (2) or returned to the county treasurer as delinquent under section 78a, the county treasurer shall send a notice by certified mail, return receipt requested, to the person to whom a tax bill for property returned for delinquent taxes was last sent and, if different, to the person identified as the owner of property returned for delinquent taxes as shown on the current records of the county treasurer and to those persons identified under section 78e(2). The notice required under this subsection ~~shall~~**must** include all of the following:

(a) The date property on which those unpaid taxes were returned as delinquent will be forfeited to the county treasurer for the unpaid delinquent taxes, interest, penalties, and fees.

(b) A statement that a person who holds a legal interest in the property may lose that interest as a result of the forfeiture

1 and subsequent foreclosure proceeding.

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

4 (d) The person to whom the notice is addressed.

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

7 (f) A schedule of the additional interest, penalties, and fees  
8 that will accrue on the immediately succeeding March 1 ~~pursuant to~~  
9 **under** section 78g if those unpaid delinquent taxes, interest,  
10 penalties, and fees due on the property are not paid.

11 (g) A statement that unless those unpaid delinquent taxes,  
12 interest, penalties, and fees are paid on or before the March 31  
13 immediately succeeding the entry in an uncontested case of a  
14 judgment foreclosing the property under section 78k, absolute title  
15 to the property ~~shall~~**will** vest in the foreclosing governmental  
16 unit.

17 (h) A statement of the person's rights of redemption and  
18 notice that the rights of redemption will expire on the March 31  
19 immediately succeeding the entry in an uncontested case of a  
20 judgment foreclosing the property under section 78k.

21 (i) **A statement warning that a delinquent payment submitted to**  
22 **the local tax collecting unit, rather than the county treasurer,**  
23 **cannot be applied to the delinquent amount and will not prevent**  
24 **foreclosure.**

25 (j) **A statement in bold type not smaller than 12-point font**  
26 **with contact information for help in preventing foreclosure and**  
27 **sale of the property.**

28 (2) The notice required under subsection (1) ~~shall~~**must** also  
29 be 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~~ **under** subsection (1).

3 (3) A county treasurer may insert 1 or more additional notices  
4 in a notice publication circulated in the county in which the  
5 property is located. If no notice publication is circulated in the  
6 county in which the property is located, the county treasurer may  
7 insert 1 or more additional notices in a notice publication  
8 circulated in an adjoining county. Additionally, a county treasurer  
9 may post 1 or more additional notices on a website, including, but  
10 not limited to, a website maintained by the county treasurer.

11 (4) The county treasurer may insert in a notice publication  
12 circulated in the county in which the property is located, notice  
13 of the street address, if available, of property subject to  
14 forfeiture under section 78g on the immediately succeeding March 1  
15 for delinquent taxes or the street address, if available, of  
16 property subject to forfeiture under section 78g on the immediately  
17 succeeding March 1 for delinquent taxes and the name of the person  
18 to whom a tax bill for property returned for delinquent taxes was  
19 last sent and, if different, the name of the person identified as  
20 the owner of the property returned for delinquent taxes as shown on  
21 the current records of the county treasurer. If no notice  
22 publication is circulated in the county in which the property is  
23 located, the county treasurer may insert a notice under this  
24 subsection in a notice publication circulated in an adjoining  
25 county. Additionally, a county treasurer may post on a website,  
26 including, but not limited to, a website maintained by the county  
27 treasurer.

28 Enacting section 1. This amendatory act does not take effect  
29 unless Senate Bill No. 809 of the 101st Legislature is enacted into

**1** law.