

# SENATE BILL NO. 1147

September 07, 2022, Introduced by Senator SCHMIDT and referred to the Committee on Finance.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending sections 78a and 78g (MCL 211.78a and 211.78g), section  
78a as amended by 2014 PA 499 and section 78g as amended by 2020 PA  
256.

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

1       Sec. 78a. (1) For taxes levied after December 31, 1998, all  
2       property returned for delinquent taxes, and upon which taxes,  
3       interest, penalties, and fees remain unpaid after the property is  
4       returned as delinquent to the county treasurers of this state under

1 this act, is subject to forfeiture, foreclosure, and sale for the  
2 enforcement and collection of the delinquent taxes as provided in  
3 section 78, this section, and sections 78b to 79a. As used in  
4 section 78, this section, and sections 78b to 79a, "taxes" includes  
5 interest, penalties, and fees imposed before the taxes become  
6 delinquent and unpaid special assessments or other assessments that  
7 are due and payable up to and including the date of the foreclosure  
8 hearing under section 78k.

9 (2) On March 1 in each year, taxes levied in the immediately  
10 preceding year that remain unpaid ~~shall~~**must** be returned as  
11 delinquent for collection. However, if the last day in a year that  
12 taxes are due and payable before being returned as delinquent is on  
13 a Saturday, Sunday, or legal holiday, the last day taxes are due  
14 and payable before being returned as delinquent is on the next  
15 business day and taxes levied in the immediately preceding year  
16 that remain unpaid ~~shall~~**must** be returned as delinquent on the  
17 immediately succeeding business day. Except as otherwise provided  
18 in section 79 for certified abandoned property, property delinquent  
19 for taxes levied in the second year preceding the forfeiture under  
20 section 78g or in a prior year to which this section applies ~~shall~~  
21 **must** be forfeited to the county treasurer for the total of the  
22 unpaid taxes, interest, penalties, and fees for those years as  
23 provided under section 78g.

24 (3) A county property tax administration fee of 4% and, except  
25 as provided in section 78g(3)(c), interest computed at a  
26 noncompounded rate of 1% per month or fraction of a month on the  
27 taxes that were originally returned as delinquent, computed from  
28 the date that the taxes originally became delinquent, ~~shall be~~**are**  
29 added to property returned as delinquent under this section. A

1 county property tax administration fee provided for under this  
2 subsection ~~shall~~**must** not be less than \$1.00. **After December 31,**  
3 **2022, the following apply to property returned as delinquent under**  
4 **this section:**

5 (a) If the property is located in a qualified large county,  
6 the treasurer of that county shall further add a \$100.00 fee to the  
7 property if any delinquent taxes, interest, penalties, or fees  
8 remain unpaid on the immediately succeeding July 1.

9 (b) If the property is located in a qualified small county,  
10 the treasurer of that county may opt to further add a \$100.00 fee  
11 if any delinquent taxes, interest, penalties, or fees remain unpaid  
12 on the immediately succeeding July 1.

13 (4) Any person with an unrecorded property interest or any  
14 other person who ~~wishes at any time~~**wants** to receive notice of the  
15 return of delinquent taxes on a parcel of property may pay an  
16 annual fee not to exceed \$5.00 by February 1 to the county  
17 treasurer and specify the parcel identification number, the address  
18 of the property, and the address to which the notice ~~shall~~**must** be  
19 sent. Holders of any undischarged mortgages wishing to receive  
20 notice of the return of delinquent taxes on a parcel or parcels of  
21 property may provide a list of such parcels in a form prescribed by  
22 the county treasurer and pay an annual fee not to exceed \$1.00 per  
23 parcel to the county treasurer and specify for each parcel the  
24 parcel identification number, the address of the property, and the  
25 address to which the notice should be sent. The county treasurer  
26 shall notify the person or holders of undischarged mortgages if  
27 delinquent taxes on the property or properties are returned within  
28 that year.

29 (5) Notwithstanding any charter provision to the contrary, the

1 governing body of a local governmental unit that collects  
2 delinquent taxes may establish for any property, by ordinance,  
3 procedures for the collection of delinquent taxes and the  
4 enforcement of tax liens and the schedule for the forfeiture or  
5 foreclosure of delinquent tax liens. The procedures and schedule  
6 established by ordinance ~~shall~~**must** conform at a minimum to those  
7 procedures and schedules established under sections 78a to 78l,  
8 except that those taxes subject to a payment plan approved by the  
9 treasurer of the local governmental unit as of July 1, 1999 ~~shall~~  
10 **must** not be considered delinquent if payments are not delinquent  
11 under that payment plan.

12 (6) Taxes returned as delinquent to a county treasurer under  
13 this section may be paid at any time before forfeiture under  
14 section 78g by paying the county treasurer all of the following:

15 (a) The total amount of unpaid delinquent taxes, interest,  
16 penalties, and fees returned as delinquent.

17 (b) The county property tax administration fee required under  
18 subsection (3), unless waived under section 59(3).

19 (c) Interest required under subsection (3), unless waived  
20 under section 59(3).

21 (d) If added under subsection (3)(a) or (b), the \$100.00 fee  
22 provided for under subsection (3)(a) or (b).

23 (7) Payment of taxes, interest, penalties, and fees under  
24 subsection (6) does not create a lien against the property or  
25 create a legal interest in the property.

26 (8) If the county treasurer collects the county property tax  
27 administration fee under subsection (3), the fee must be used by  
28 the county treasurer to offset the costs incurred in and ancillary  
29 to collecting delinquent property taxes and for purposes authorized

1 by sections 87b to 87f.

2 (9) If a county treasurer of a qualified large county or a  
3 qualified small county collects the \$100.00 fee under subsection  
4 (3)(a) or (b) for a property before the property is forfeited to  
5 the county treasurer under section 78g, the county treasurer shall,  
6 except as otherwise provided in this subsection and subsection  
7 (10), transfer the fee collected to the land bank fast track  
8 authority created by that county under section 23(4) of the land  
9 bank fast track act, 2003 PA 258, MCL 124.773, for use by the land  
10 bank fast track authority consistent with purposes of the land bank  
11 fast track act, 2003 PA 258, MCL 124.751 to 124.774. In a qualified  
12 small county, the land bank fast track authority may determine that  
13 some or all of the proceeds of the fee transmitted to the land bank  
14 fast track authority are not needed for those purposes, declare a  
15 surplus of fee revenue, and return the surplus fee revenue to the  
16 county treasurer for deposit in the qualified small county's  
17 delinquent tax revolving fund.

18 (10) Notwithstanding the provisions of the land bank fast  
19 track act, 2003 PA 258, MCL 124.751 to 124.774, both of the  
20 following apply if a qualified large county has a county executive,  
21 a population over 1,000,000, and a city with a population over  
22 500,000, and if the county and the city each has a land bank fast  
23 track authority:

24 (a) The land bank fast track authority for the city must  
25 receive the \$100.00 authorized by subsection (3)(a) from amounts  
26 collected relating to property located within the city.

27 (b) The land bank fast track authority for the county must  
28 receive the \$100.00 authorized by subsection (3)(a) from amounts  
29 collected relating to property located within the county but

1 outside the city.

2 (11) As used in this section:

3 (a) "Qualified large county" means a county as to which all of  
4 the following apply:

5 (i) The county has a population of at least 130,000 according  
6 to the most recent federal decennial census.

7 (ii) The county has created a land bank fast track authority  
8 under section 23(4) of the land bank fast track act, 2003 PA 258,  
9 MCL 124.773.

10 (iii) This state is not the foreclosing governmental unit for  
11 the county.

12 (iv) Before December 31, 2022, the treasurer of the county has  
13 notified the department of treasury in a form and manner prescribed  
14 by the department of treasury that the county meets the  
15 requirements of subparagraphs (i) to (iii) and will impose the  
16 \$100.00 fee as a qualified large county under subsection (3)(a).

17 (b) "Qualified small county" means a county as to which all of  
18 the following apply:

19 (i) The county has a population of less than 130,000 according  
20 to the most recent federal decennial census.

21 (ii) The county has created a land bank fast track authority  
22 under section 23(4) of the land bank fast track act, 2003 PA 258,  
23 MCL 124.773.

24 (iii) This state is not the foreclosing governmental unit for  
25 the county.

26 (iv) Before December 31, 2022, the treasurer of the county has  
27 notified the department of treasury in a form and manner prescribed  
28 by the department of treasury that the county meets the  
29 requirements of subparagraphs (i) to (iii) and has elected to impose

1 the \$100.00 fee as a qualified small county under subsection  
 2 (3) (b) .

3 Sec. 78g. (1) Except as otherwise provided in this subsection,  
 4 on March 1 in each tax year, certified abandoned property and  
 5 property that is delinquent for taxes, interest, penalties, and  
 6 fees for the immediately preceding 12 months or more is forfeited  
 7 to the county treasurer for the total amount of those unpaid  
 8 delinquent taxes, interest, penalties, and fees. If property is  
 9 forfeited to a county treasurer under this subsection, the  
 10 foreclosing governmental unit does not have a right to possession  
 11 of the property until the April 1 immediately succeeding the entry  
 12 of a judgment foreclosing the property under section 78k or in a  
 13 contested case until 22 days after the entry of a judgment  
 14 foreclosing the property under section 78k. If property is  
 15 forfeited to a county treasurer under this subsection **and the**  
 16 **property is not located in a qualified large county or a qualified**  
 17 **small county that imposes a \$100.00 fee under section 78a(3) (a) or**  
 18 **(b),** the county treasurer shall add a \$175.00 fee to each property  
 19 for which those delinquent taxes, interest, penalties, and fees  
 20 remain unpaid. ~~The fee~~ **If property is forfeited to a county**  
 21 **treasurer under this subsection and the property is located in a**  
 22 **qualified large county or a qualified small county that imposes a**  
 23 **\$100.00 fee under section 78a(3) (a) or (b),** the county treasurer  
 24 shall add an additional \$75.00 fee to each property for which those  
 25 delinquent taxes, interest, penalties, and fees remain unpaid for  
 26 use along with the \$100.00 fee added to the property under section  
 27 78a(3) (a) or (b) . **Any fees** added **and collected** under this  
 28 subsection must be used by the foreclosing governmental unit, and  
 29 the fee added under section 78d must be used by the county

1 treasurer, for the administration of sections 78 to 79a, including,  
2 but not limited to, costs associated with providing required  
3 notices and with the forfeiture, foreclosure, sale, maintenance,  
4 repair, and remediation of property. **Any proceeds from a fee added**  
5 **and collected under this subsection and not used for the purposes**  
6 **described in this subsection for property located in a qualified**  
7 **large county or a qualified small county may be transferred by the**  
8 **county treasurer to the county's land bank fast track authority for**  
9 **costs incurred by the land bank fast track authority and associated**  
10 **with the revitalization and reuse of tax reverted property or other**  
11 **action encouraging the expeditious return to productive use of tax**  
12 **reverted property.** A county treasurer shall withhold a property  
13 from forfeiture for any reason determined by the state tax  
14 commission. The state tax commission shall determine the procedure  
15 for withholding a property from forfeiture under this subsection.

16 (2) Not more than 45 days after property is forfeited under  
17 subsection (1), the county treasurer shall record with the county  
18 register of deeds a certificate in a form determined by the  
19 department of treasury for each property forfeited to the county  
20 treasurer, specifying that the property has been forfeited to the  
21 county treasurer and not redeemed and that absolute title to the  
22 property and any equity associated with an interest in the property  
23 will vest in the foreclosing governmental unit on the March 31  
24 immediately succeeding the entry of a judgment foreclosing the  
25 property under section 78k or in a contested case 21 days after the  
26 entry of a judgment foreclosing the property under section 78k. The  
27 certificate must include an explanation of the right of a person  
28 with an interest in the property at the time a judgment of  
29 foreclosure of the property is effective under section 78k to claim



1 that person's interest in any remaining proceeds pursuant to  
 2 section 78t after a sale or transfer of the property under section  
 3 78m. If a certificate of forfeiture is recorded in error, the  
 4 county treasurer shall record with the county register of deeds a  
 5 certificate of error in a form prescribed by the department of  
 6 treasury. A certificate submitted to the county register of deeds  
 7 for recording under this subsection need not be notarized and may  
 8 be authenticated by a digital signature of the county treasurer or  
 9 by other electronic means. If ~~the county has elected under section~~  
 10 ~~78 to have this state foreclose property under this act forfeited~~  
 11 ~~to the county treasurer under this section, the~~ **this state is the**  
 12 **foreclosing governmental unit for a county, both of the following**  
 13 **apply:**

14 (a) The county treasurer shall immediately transmit to the  
 15 department of treasury a copy of each certificate recorded under  
 16 this subsection.

17 (b) The county treasurer shall upon collection transmit to the  
 18 department of treasury within 30 days the **\$175.00** fee added to each  
 19 property under subsection (1), which may be paid from the county's  
 20 delinquent tax revolving fund and upon receipt must be deposited by  
 21 the department of treasury in the land reutilization fund created  
 22 under section 78n.

23 (3) Property forfeited to the county treasurer under  
 24 subsection (1) may be redeemed at any time on or before the March  
 25 31 immediately succeeding the entry of a judgment foreclosing the  
 26 property under section 78k or in a contested case within 21 days of  
 27 the entry of a judgment foreclosing the property under section 78k  
 28 upon payment to the county treasurer of all of the following:

29 (a) The total amount of unpaid delinquent taxes, interest,

1 penalties, and fees for which the property was forfeited or the  
2 reduced amount of unpaid delinquent taxes, interest, penalties, and  
3 fees payable under subsection (8), if applicable.

4 (b) Except as otherwise provided in this subdivision and  
5 subdivision (c), in addition to the interest calculated under  
6 sections 60a(1) or (2) and 78a(3), additional interest computed at  
7 a noncompounded rate of 1/2% per month or fraction of a month on  
8 the taxes that were originally returned as delinquent, computed  
9 from the March 1 preceding the forfeiture. The county treasurer may  
10 waive the additional interest under this subdivision if the  
11 property is withheld from the petition for foreclosure under  
12 section 78h(3)(c).

13 (c) If the property is classified as residential real property  
14 under section 34c, the property is a principal residence exempt  
15 from the tax levied by a local school district for school operating  
16 purposes under section 7cc, and a tax foreclosure avoidance  
17 agreement is in effect for the property under section 78q(5), while  
18 the tax foreclosure avoidance agreement is effective, all of the  
19 following apply:

20 (i) The property must be withheld from the petition for  
21 foreclosure under section 78h.

22 (ii) The additional interest under subdivision (b) does not  
23 apply and interest computed at a noncompounded rate of 1/2% per  
24 month or fraction of a month on the taxes that were originally  
25 returned as delinquent, computed from the date that the taxes  
26 originally were returned as delinquent, applies to the property.

27 (d) All recording fees and all fees for service of process or  
28 notice.

29 (4) If property is redeemed by a person with a legal interest

1 in the property as provided under subsection (3), any unpaid taxes,  
2 interest, penalties, and fees not returned as delinquent to the  
3 county treasurer under section 78a are not extinguished.

4 (5) If property is redeemed by a person with a legal interest  
5 in the property as provided under subsection (3), the person  
6 redeeming does not acquire a title or interest in the property  
7 greater than that person would have had if the property had not  
8 been forfeited to the county treasurer, but a person redeeming,  
9 other than the owner, is entitled to a lien for the amount paid to  
10 redeem the property in addition to any other lien or interest the  
11 person may have, which must be recorded within 30 days with the  
12 register of deeds by the person entitled to the lien. The lien  
13 acquired has the same priority as the existing lien, title, or  
14 interest.

15 (6) If property is redeemed as provided under subsection (3),  
16 the county treasurer shall issue a redemption certificate in  
17 quadruplicate in a form prescribed by the department of treasury.  
18 One of the quadruplicate certificates must be delivered to the  
19 person making the redemption payment, 1 must be filed in the office  
20 of the county treasurer, 1 must be recorded in the office of the  
21 county register of deeds, and 1 must be immediately transmitted to  
22 the department of treasury if this state is the foreclosing  
23 governmental unit. The county treasurer shall also make a note of  
24 the redemption certificate in the tax record kept in his or her  
25 office, with the name of the person making the final redemption  
26 payment, the date of the payment, and the amount paid. If the  
27 county treasurer accepts partial redemption payments, the county  
28 treasurer shall include in the tax record kept in his or her office  
29 the name of the person or persons making each partial redemption

1 payment, the date of each partial redemption payment, the amount of  
2 each partial redemption payment, and the total amount of all  
3 redemption payments. A certificate and the entry of the certificate  
4 in the tax record by the county treasurer is evidence of a  
5 redemption payment in the courts of this state. A certificate  
6 submitted to the county register of deeds for recording under this  
7 subsection need not be notarized and may be authenticated by a  
8 digital signature of the county treasurer or by other electronic  
9 means. If a redemption certificate is recorded in error, the county  
10 treasurer shall record with the county register of deeds a  
11 certificate of error in a form prescribed by the department of  
12 treasury. A copy of a certificate of error recorded under this  
13 section must be immediately transmitted to the department of  
14 treasury if this state is the foreclosing governmental unit.

15 (7) If a foreclosing governmental unit has reason to believe  
16 that a property forfeited under this section may be the site of  
17 environmental contamination, the foreclosing governmental unit  
18 shall provide the department of environment, Great Lakes, and  
19 energy with any information in the possession of the foreclosing  
20 governmental unit that suggests the property may be the site of  
21 environmental contamination.

22 (8) Notwithstanding any provision of this act or charter to  
23 the contrary, until July 1, 2025, all of the following apply to  
24 property for which delinquent property taxes remain unpaid,  
25 including property forfeited under this section, located in a local  
26 unit of government that, pursuant to subsection (10) (b) (i) or (ii) ,  
27 is participating in a payment reduction program authorized by this  
28 subsection:

29 (a) If the property is subject to an exemption under section

1 7u and the property's owner has not previously received a payment  
2 reduction under this subsection, the foreclosing governmental unit  
3 may do 1 or more of the following:

4 (i) If the total amount of unpaid delinquent taxes is greater  
5 than 10% of the property's taxable value for the calendar year  
6 preceding the year the property was exempt from the collection of  
7 taxes under section 7u, reduce the amount required to be paid under  
8 section 78a(1) or required to be paid to redeem the property under  
9 subsection (3)(a) to 10% of the property's taxable value for the  
10 calendar year preceding the year the property was exempt from the  
11 collection of taxes under section 7u. A reduction under this  
12 subparagraph must be allocated to each taxing unit based on the  
13 proportion that its unpaid delinquent taxes certified to the county  
14 treasurer bear to the total amount of unpaid delinquent taxes  
15 certified to the county treasurer in connection with the property.

16 (ii) Cancel some or all of any unpaid delinquent taxes that  
17 represent charges for services that have become delinquent and have  
18 been certified to the county treasurer for collection of taxes and  
19 enforcement of the lien for the taxes under section 21(3) of the  
20 revenue bond act of 1933, 1933 PA 94, MCL 141.121.

21 (iii) Cancel all of the interest, penalties, and fees required  
22 to be paid under this act.

23 (b) If the amount required to be paid under this act is  
24 reduced under subdivision (a), the foreclosing governmental unit  
25 may further reduce the amount by an amount not to exceed 10% of the  
26 unpaid delinquent taxes required to be paid to redeem the property  
27 if the property is redeemed by a single lump-sum payment made  
28 within a period to be determined by the foreclosing governmental  
29 unit.

1 (c) A foreclosing governmental unit may apply the provisions  
2 of this subsection to property subject to a delinquent property tax  
3 installment payment plan under section 78q(1) or a tax foreclosure  
4 avoidance agreement under section 78q(5). Except as provided in  
5 this subdivision, the terms and conditions of a payment reduction  
6 applied to property under this subsection must be consistent with  
7 the terms and conditions of a delinquent property tax installment  
8 payment plan under section 78q(1) or tax foreclosure agreement  
9 under section 78q(5) for the property. If the owner of property  
10 subject to a delinquent property tax installment payment plan under  
11 section 78q(1) or a tax foreclosure avoidance agreement under  
12 section 78q(5) has failed to pay any amounts owed under the plan or  
13 agreement, that nonpayment does not prohibit the property owner  
14 from receiving a payment reduction under this subsection.  
15 Notwithstanding any provision of this act to the contrary, the full  
16 amount owed by an owner of property as reduced by this subsection  
17 must be payable in not more than 3 years after the date the  
18 reduction is established by the foreclosing governmental unit.

19 (d) If a property owner has paid a reduced amount under this  
20 subsection in accordance with the terms, conditions, and time  
21 period established by the county treasurer, any remaining unpaid  
22 taxes, interest, penalties, and fees otherwise payable ~~shall~~**must**  
23 be canceled by the county treasurer, including, but not limited to,  
24 any interest, fee, or penalty payment requirements set forth in a  
25 delinquent property tax installment payment plan under section  
26 78q(1) or a tax foreclosure avoidance agreement under section  
27 78q(5) with respect to the property. A county treasurer shall not  
28 impose any additional interest, penalties, fees, or other charges  
29 of any kind in connection with a payment reduction program under

1 this subsection.

2 (e) If the owner of property subject to a payment reduction  
3 under this subsection fails to pay the full reduced amount of  
4 delinquent taxes, penalties, and fees under this subsection in  
5 accordance with the terms, conditions, and time period established  
6 by the county treasurer, all of the following apply:

7 (i) The amount required to be paid to redeem the property is  
8 the sum of both of the following:

9 (A) The full amount of any unpaid delinquent taxes on the  
10 property.

11 (B) Interest under subsection (3)(b) and any additional  
12 interest, fees, charges, and penalties otherwise applicable to any  
13 unpaid taxes on the property, including, but not limited to,  
14 interest, fees, charges, and penalties canceled under subdivision  
15 (d).

16 (ii) The property must be included in the immediately  
17 succeeding petition for foreclosure under section 78h.

18 (f) A foreclosing governmental unit may not approve a  
19 reduction in the amount required to redeem property under this  
20 subsection if the reduction would cause noncompliance with section  
21 87c(7) or otherwise impermissibly impair an outstanding debt of the  
22 county or any taxing unit.

23 (g) All payments collected in connection with property under  
24 this subsection must be distributed to each taxing unit that has  
25 certified to the county treasurer unpaid delinquent taxes for the  
26 property in an amount based on the proportion that the taxing  
27 unit's unpaid delinquent taxes certified to the county treasurer  
28 bear to the total amount of unpaid delinquent taxes certified to  
29 the county treasurer in connection with the property.

1 (h) A county treasurer shall set forth the terms and benefits  
2 of a payment reduction program available under this subsection in a  
3 plan available upon request to the department of treasury. The plan  
4 must set forth which of the reductions described in subdivisions  
5 (a) and (b) are available under the program and must include any  
6 other information determined to be necessary or appropriate in the  
7 discretion of the county treasurer.

8 (9) If a payment reduction under subsection (8) is in effect  
9 for property for which a county has issued notes under this act  
10 that are secured by the delinquent taxes and interest on that  
11 property, at any time within 2 years after the date that those  
12 taxes were returned as delinquent, the county treasurer may charge  
13 back to any taxing unit the face amount of the delinquent taxes  
14 that were owed to that taxing unit on the date those taxes were  
15 returned as delinquent, less the amount of any payments received by  
16 the county treasurer on that property. All subsequent payments of  
17 delinquent taxes and interest on that property must be retained by  
18 the county treasurer in a separate account and either paid to or  
19 credited to the account of that taxing unit.

20 (10) A foreclosing governmental unit's authority to apply any  
21 of the payment-reduction measures otherwise available under  
22 subsection (8) is subject to all of the following:

23 (a) A foreclosing governmental unit that seeks to implement a  
24 program under subsection (8) shall provide written notice to the  
25 treasurer of each affected local unit of government within the  
26 county in which the property is located of the foreclosing  
27 governmental unit's intent to implement the program and state that  
28 the local unit of government has the option of participating in the  
29 program. The notice must contain all of the terms and conditions to



1 be offered under the program, in addition to any other information  
2 that the foreclosing governmental unit considers necessary or  
3 appropriate.

4 (b) Not later than 21 days after the foreclosing governmental  
5 unit provides the written notice described in subdivision (a), the  
6 treasurer of any affected local unit of government may provide the  
7 foreclosing governmental unit with 1 of the following, as  
8 applicable:

9 (i) Written notice of nonparticipation in the program, if the  
10 local unit of government is located in a county with a population  
11 of more than 1,500,000 according to the most recent population  
12 estimate produced by the United States Census Bureau's Population  
13 Estimates Program (PEP). All property within a local unit of  
14 government that provides written notice of nonparticipation under  
15 this subparagraph will be excluded from the program. Any affected  
16 local unit of government whose treasurer does not provide written  
17 notice of nonparticipation under this subparagraph is conclusively  
18 presumed to have consented to participation in the program, and all  
19 property within that local unit of government will be included in  
20 the program.

21 (ii) Written notice of participation in the program, if the  
22 local unit of government is located in a county other than one  
23 described in subparagraph (i) and the governing body of the local  
24 unit of government has approved a resolution to participate in the  
25 program. All property within a local unit of government that  
26 provides written notice of participation under this subparagraph  
27 will be included in the program. Any affected local unit of  
28 government whose treasurer does not provide written notice of  
29 participation under this subparagraph is conclusively presumed to

1 have declined to participate in the program, and all property  
2 within that local unit of government will be excluded from the  
3 program.

4 (11) As used in this section: ~~,"local~~

5 (a) **"Local** unit of government" means a city, township, or  
6 village.

7 (b) **"Qualified large county" and "qualified small county" mean**  
8 **those terms as defined in section 78a.**