

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893
COLLECTING OF TAXES.

211.44 Collection of taxes; mailing and contents of tax statement; failure to send or receive notice; time and place for receiving taxes; property tax administration fees; return of excess; cost of appeals; waiver of interest, penalty charge, or property tax administration fee; use of fee; cost of treasurer's bond; enforcement of collection; seizing property or bringing action; amounts includable in return of delinquent taxes; distributions by county treasurer; local governing body authorization for imposition of fees or late penalty charges; annual statement; taxes levied after December 31, 2001 on qualified real property; definitions.

Sec. 44.

(1) Upon receipt of the tax roll, the township treasurer or other collector shall proceed to collect the taxes. The township treasurer or other collector shall mail to each taxpayer at the taxpayer's last known address on the tax roll or to the taxpayer's designated agent a statement showing the description of the property against which the tax is levied, the taxable value of the property, the amount of the tax on the property, and, for property returned to the county treasurer for delinquent taxes, in the year in which the property is returned to the county treasurer for delinquent taxes only, notice of the fact that as of March 1 there were delinquent taxes on the property, that those delinquent taxes were returned to the county treasurer for collection, and contact information for the county treasurer. However, if not later than 2 weeks before the tax bill is finalized, a local tax collecting unit receives from the county notice that previously delinquent taxes on a parcel of property are no longer delinquent, the statement for that property under this subsection is not required to include notice of the fact that as of March 1 there were delinquent taxes on the property, that those delinquent taxes were returned to the county treasurer for collection, and contact information for the county treasurer. If a tax statement is mailed to the taxpayer, a tax statement sent to a taxpayer's designated agent may be in a summary form or may be in an electronic data processing format. If the tax statement information is provided to both a taxpayer and the taxpayer's designated agent, the tax statement mailed to the taxpayer may be identified as an informational copy. A township treasurer or other collector electing to send a tax statement to a taxpayer's designated agent or electing not to include an itemization in the manner described in subsection (10)(d) in a tax statement mailed to the taxpayer shall, upon request, mail a detailed copy of the tax statement, including an itemization of the amount of tax in the manner described by subsection (10)(d), to the taxpayer without charge.

(2) The expense of preparing and mailing the statement shall be paid from the county, township, city, or village funds. Failure to send or receive the notice does not prejudice the right to collect or enforce the payment of the tax. The township treasurer or his or her designee shall remain in the office of the township treasurer at some convenient place in the township from 9 a.m. to 5 p.m. to receive taxes on the following days:

(a) At least 1 business day between December 25 and December 31 unless the township has an arrangement with a local financial institution to receive taxes on behalf of the township treasurer and to forward that payment to the township on the next business day. The township shall provide timely notification of which financial institutions will receive taxes for the township and which days the treasurer or his or her designee will be in the office to receive taxes. As used in this subsection, "designee" means a deputy treasurer or other individual acting on behalf of the township treasurer in compliance with section 43(2) who serves the township as an employee or elected official and is approved by the township board to serve as the designee.

(b) The last day that taxes are due and payable before being returned as delinquent under section 78a(2).

(c) For the collection of a summer tax levy, the last day taxes are due and payable before interest is added under section 44a(6).

(3) Except as provided by subsection (7), on a sum voluntarily paid before February 15 of the succeeding year, the local property tax collecting unit shall add a property tax administration fee of not more than 1% of the total tax bill per parcel. However, unless otherwise provided for by an agreement between the assessing unit and the collecting unit, if a local property tax collecting unit other than a village does not also serve as the local assessing unit, the excess of the amount of property tax administration fees over the expense to the local property tax collecting unit in collecting the taxes, but not less than 80% of the fee imposed, shall be returned to the local assessing unit. A property tax administration fee is defined as a fee to offset costs incurred by a collecting unit in assessing property values, in collecting the property tax levies, and in the review and appeal processes. The costs of any appeals, in excess of funds available from the property tax administration fee, may be shared by any taxing unit only if approved by the governing body of the taxing unit. Except as provided by subsection (7), on all taxes paid after February 14 and before taxes are returned as delinquent under section 78a(2) the governing body of a city or township may authorize the treasurer to add to the tax a property tax administration fee to the extent imposed on taxes paid before February 15 and the day that taxes are returned as delinquent under section 78a(2) a late penalty

charge equal to 3% of the tax. The governing body of a city or township may waive interest from February 15 to the last day of February on a summer property tax that has been deferred under section 51 or any late penalty charge for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible serviceperson, eligible veteran, eligible widow or widower, totally and permanently disabled person, or blind person, as those persons are defined in chapter 9 of the income tax act of 1967, 1967 PA 281, MCL 206.501 to 206.532, if the person makes a claim before February 15 for a credit for that property provided by chapter 9 of the income tax act of 1967, 1967 PA 281, MCL 206.501 to 206.532, if the person presents a copy of the form filed for that credit to the local treasurer, and if the person has not received the credit before February 15. The governing body of a city or township may waive interest from February 15 to the day taxes are returned as delinquent under section 78a(2) on a summer property tax deferred under section 51 or any late penalty charge for a person's property that is subject to a farmland development rights agreement recorded with the register of deeds of the county in which the property is situated as provided in section 36104 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.36104, if the person presents a copy of the development rights agreement or verification that the property is subject to a development rights agreement before February 15. A 4% county property tax administration fee, a property tax administration fee to the extent imposed on and if authorized under subsection (7) for taxes paid before taxes are returned as delinquent under section 78a(2), and interest on the tax at the rate of 1% per month shall be added to taxes collected by the township or city treasurer after the last day taxes are payable before being returned as delinquent under section 78a(2) and before settlement with the county treasurer, and the payment shall be treated as though collected by the county treasurer. If the statements required to be mailed by this section are not mailed before December 31, the treasurer shall not impose a late penalty charge on taxes collected after February 14.

(4) The governing body of a local property tax collecting unit may waive all or part of the property tax administration fee or the late penalty charge, or both. A property tax administration fee collected by the township treasurer shall be used only for the purposes for which it may be collected as specified by subsection (3) and this subsection. If the bond of the treasurer, as provided in section 43, is furnished by a surety company, the cost of the bond may be paid by the township from the property tax administration fee.

(5) If apprehensive of the loss of personal tax assessed upon the roll, the township treasurer may enforce collection of the tax at any time, and if compelled to seize property or bring an action in December may add, if authorized under subsection (7), a property tax administration fee of not more than 1% of the total tax bill per parcel and 3% for a late penalty charge.

(6) Along with taxes returned delinquent to a county treasurer, the amount of the property tax administration fee prescribed by subsection (3) that is imposed and not paid shall be included in the return of delinquent taxes and, when delinquent taxes are distributed by the county treasurer under this act, the delinquent property tax administration fee shall be distributed to the treasurer of the local unit who transmitted the statement of taxes returned as delinquent. Interest imposed upon delinquent property taxes under this act shall also be imposed upon the property tax administration fee and, for purposes of this act other than for the purpose of determining to which local unit the county treasurer shall distribute a delinquent property tax administration fee, any reference to delinquent taxes shall be considered to include the property tax administration fee returned as delinquent for the same property.

(7) The local property tax collecting treasurer shall not impose a property tax administration fee, collection fee, or any type of late penalty charge authorized by law or charter unless the governing body of the local property tax collecting unit approves, by resolution or ordinance adopted after December 31, 1982, an authorization for the imposition of a property tax administration fee, collection fee, or any type of late penalty charge provided for by this section or by charter, which authorization is valid for all levies that become a lien after the resolution or ordinance is adopted. However, unless otherwise provided for by an agreement between the assessing unit and the collecting unit, a local property tax collecting unit that does not also serve as the assessing unit shall impose a property tax administration fee on each parcel at a rate equal to the rate of the fee imposed for city or township taxes on that parcel.

(8) The annual statement required by 1966 PA 125, MCL 565.161 to 565.164, or a monthly billing form or mortgagor passbook provided instead of that annual statement must include a statement to the effect that a taxpayer who was not mailed the tax statement or a copy of the tax statement by the township treasurer or other collector will receive, upon request and without charge, a copy of the tax statement from the township treasurer or other collector or, if the tax statement has been mailed to the taxpayer's designated agent, from either the taxpayer's designated agent or the township treasurer or other collector. A designated agent who is subject to 1966 PA 125, MCL 565.161 to 565.164, and who has been mailed the tax statement for taxes that became a lien in the calendar year immediately preceding the year in which the annual statement may be required to be furnished shall mail, upon request and without charge to a taxpayer who was not mailed that tax statement or a copy of that tax statement, a copy of that tax statement.

(9) For taxes levied after December 31, 2001, if taxes levied on qualified real property remain unpaid on February 15, all of the following apply:

(a) The unpaid taxes on that qualified real property shall be collected in the same manner as unpaid taxes levied

on personal property are collected under this act.

(b) Unpaid taxes on qualified real property shall not be returned as delinquent to the county treasurer for forfeiture, foreclosure, and sale under sections 78 to 79a.

(c) If a county treasurer discovers that unpaid taxes on qualified real property have been returned as delinquent for forfeiture, foreclosure, and sale under sections 78 to 79a, the county treasurer shall return those unpaid taxes to the appropriate local tax collection unit for collection as provided in subdivision (a).

(10) As used in this section:

(a) "Designated agent" means an individual, partnership, association, corporation, receiver, estate, trust, or other legal entity that has entered into an escrow account agreement or other agreement with the taxpayer that obligates that individual or legal entity to pay the property taxes for the taxpayer or, if an agreement has not been entered into, that was designated by the taxpayer on a form made available to the taxpayer by the township treasurer and filed with that treasurer. The designation by the taxpayer remains in effect until revoked by the taxpayer in a writing filed with the township treasurer. The form made available by the township treasurer must include a statement that submission of the form allows the treasurer to mail the tax statement to the designated agent instead of to the taxpayer and a statement notifying the taxpayer of his or her right to revoke the designation by a writing filed with the township treasurer.

(b) "Qualified real property" means buildings and improvements located upon leased real property that are assessed as real property under section 2(1)(c), except buildings and improvements exempt under section 9f, if the value of the buildings or improvements is not otherwise included in the assessment of the real property.

(c) "Taxpayer" means the owner of the property on which the tax is imposed.

(d) When describing in subsection (1) that the amount of tax on the property must be shown in the tax statement, "amount of tax" means an itemization by dollar amount of each of the several ad valorem property taxes and special assessments that a person may pay under section 53 and an itemization by millage rate, on either the tax statement or a separate form accompanying the tax statement, of each of the several ad valorem property taxes that a person may pay under section 53. The township treasurer or other collector may replace the itemization described in this subdivision with a statement informing the taxpayer that the itemization of the dollar amount and millage rate of the taxes is available without charge from the local property tax collecting unit.

History: 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3867 ;-- Am. 1915, Act 187, Eff. Aug. 24, 1915 ;-- CL 1915, 4039 ;-- Am. 1929, Act 217, Eff. Aug. 28, 1929 ;-- CL 1929, 3434 ;-- Am. 1931, Act 88, Eff. Sept. 18, 1931 ;-- Am. 1932, 1st Ex. Sess., Act 21, Imd. Eff. May 6, 1932 ;-- Am. 1945, Act 8, Imd. Eff. Feb. 15, 1945 ;-- CL 1948, 211.44 ;-- Am. 1951, Act 85, Eff. Sept. 28, 1951 ;-- Am. 1952, Act 251, Eff. Sept. 18, 1952 ;-- Am. 1959, Act 216, Eff. Mar. 19, 1960 ;-- Am. 1961, Act 144, Eff. Sept. 8, 1961 ;-- Am. 1964, Act 275, Eff. Aug. 28, 1964 ;-- Am. 1965, Act 411, Imd. Eff. Nov. 3, 1965 ;-- Am. 1968, Act 277, Imd. Eff. July 1, 1968 ;-- Am. 1977, Act 166, Imd. Eff. Nov. 16, 1977 ;-- Am. 1980, Act 427, Imd. Eff. Jan. 13, 1981 ;-- Am. 1982, Act 503, Imd. Eff. Dec. 31, 1982 ;-- Am. 1983, Act 88, Imd. Eff. June 16, 1983 ;-- Am. 1984, Act 399, Imd. Eff. Dec. 28, 1984 ;-- Am. 1988, Act 388, Imd. Eff. Dec. 21, 1988 ;-- Am. 1989, Act 124, Imd. Eff. June 28, 1989 ;-- Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994 ;-- Am. 1996, Act 57, Imd. Eff. Feb. 26, 1996 ;-- Am. 2000, Act 364, Imd. Eff. Jan. 2, 2001 ;-- Am. 2002, Act 479, Imd. Eff. June 27, 2002 ;-- Am. 2002, Act 641, Eff. Mar. 31, 2003 ;-- Am. 2008, Act 352, Imd. Eff. Dec. 23, 2008 ;-- Am. 2011, Act 126, Imd. Eff. July 21, 2011 ;-- Am. 2012, Act 482, Imd. Eff. Dec. 28, 2012 ;-- Am. 2019, Act 129, Imd. Eff. Nov. 21, 2019

Constitutionality: The Prison Reimbursement Act was intended to apply to all inmates of the state penal system and was not limited to the inmates of the three penal institutions named in the act and in existence at the time of its passage; nor is the act violative of the constitutional guarantee of equal protection. *State Treasurer v Wilson*; 423 Mich 138; 347 NW2d 770 (1985). The collection fee imposed by the General Property Tax Act upon property taxes voluntarily paid before February 15 of the year following the issuance of a tax bill does not, on its face, create separate classifications that invoke an equal protection challenge under the Michigan Constitution. *Rouge Parkway Associates v Wayne*, 423 Mich 411; 364 NW2d 849 (1985).

Compiler's Notes: Section 2 of Act 503 of 1982 provides: "The designation, by this amendatory act, of collection fees as property tax administration fees is intended to clarify the legislative intent and cure any misinterpretation surrounding the fact that a "collection fee" is imposed to cover all costs necessary and incident to the collection of property taxes, including the costs of assessing property values and in the review and appeal processes."

Popular Name: Act 206

211.44a Summer property tax levy; imposition; tax previously billed and collected as part of winter property tax; collection; procedures; lien; interest; applicability of act to proceedings; establishment of revenue sharing reserve fund; expenditures by counties; limitations; "inflation rate" defined; deposit into other levies reserve fund; issuance of supplemental winter tax bill; collection of summer property tax levy by treasurer collecting state education tax.

Sec. 44a.

(1) Notwithstanding any other statutory or charter provision to the contrary, beginning in 2005 and each year

after 2005, a county shall impose as a summer property tax levy that portion of the number of mills allocated to the county by a county tax allocation board or authorized for the county through a separate tax limitation vote as provided in this section. The portion of the total number of mills allocated to a county by a county tax allocation board or authorized for a county through a separate tax limitation vote that shall be imposed in each year as a summer property tax levy under this section is as follows:

(a) In 2005, 1/3 of the total number of mills allocated to the county by a county tax allocation board or authorized for the county through a separate tax limitation vote.

(b) In 2006, 2/3 of the total number of mills allocated to the county by a county tax allocation board or authorized for the county through a separate tax limitation vote.

(c) In 2007 and each year after 2007, the total number of mills allocated to the county by a county tax allocation board or authorized for the county through a separate tax limitation vote.

(2) Notwithstanding any other statutory or charter provision to the contrary, beginning in 2013 and each year after 2013, a millage that is levied by any taxing authority within a local tax collecting unit that had been previously billed and collected as part of the winter property tax levy in a preceding tax year may be accelerated and collected earlier in that tax year as a summer property tax levy if all of the following conditions are satisfied:

(a) The aggregate amount of the revenue from the levy and collection of all individual millages that would be levied and collected in the winter tax bill totals \$100.00 or less per individual tax bill, excluding any property tax administration fee. A millage may be accelerated and collected earlier for only those tax bills that total \$100.00 or less for all individual millages and that millage may be levied and collected as a winter property tax levy for all other tax bills that total more than \$100.00 for all individual millages. Any additional millage approved to be levied by any taxing authority after collection of the summer property tax levy shall be collected as part of a winter property tax levy as provided in this act.

(b) A resolution authorizing the summer collection is approved by all of the following:

(i) The county board of commissioners.

(ii) The legislative body of the local tax collecting unit.

(iii) The county tax allocation board, if any.

(c) Within 60 days of approval of the resolutions required under subdivision (b), the local tax collecting unit notifies all owners of property on the tax roll that if the aggregate amount of the revenue from the levy and collection of all individual millages that would be levied and collected in the winter tax bill totals \$100.00 or less, excluding any property tax administration fee, those millages will be accelerated and collected as a summer property tax levy.

(3) Before June 30 and in conformance with the procedures prescribed by this act, the taxes being collected as a summer property tax levy shall be spread in terms of millages on the assessment roll, the amount of tax levied shall be assessed in proportion to the taxable value, and a tax roll shall be prepared that commands the appropriate treasurer to collect on July 1 the taxes indicated as due on the tax roll.

(4) Taxes authorized to be collected shall become a lien against the property on which assessed, and due from the owner of that property on July 1.

(5) All taxes and interest imposed pursuant to this section that are unpaid before March 1 shall be returned as delinquent on March 1 and collected pursuant to this act.

(6) Interest shall be added to taxes collected after September 14 at that rate imposed by section 78a on delinquent property tax levies that became a lien in the same year. However, if September 14 is on a Saturday, Sunday, or legal holiday, the last day taxes are due and payable before interest is added is on the next business day and interest shall be added to taxes that remain unpaid on the immediately succeeding business day. The tax levied under this act that is collected with the city taxes shall be subject to the same penalties, interest, and collection charges as city taxes and shall be returned as delinquent to the county treasurer in the same manner and with the same interest, penalties, and fees as city taxes.

(7) All or a portion of the fees or charges, or both, authorized under section 44 may be imposed on taxes paid before March 1 and shall be retained by the treasurer actually performing the collection of the summer property tax levy pursuant to this section, regardless of whether all or part of these fees or charges, or both, have been waived by the township or city.

(8) Collections shall be remitted to the county for which the taxes were collected pursuant to section 43.

(9) To the extent applicable and consistent with the requirements of this section, this act shall apply to proceedings in relation to the assessment, spreading, and collection of taxes pursuant to this section.

(10) Each county shall establish a restricted fund known as the revenue sharing reserve fund. The total amount required to be placed in the revenue sharing reserve fund for each county shall equal the amount of that county's December 2004 property tax levy of the total number of mills allocated to the county by a county tax allocation board or authorized for the county through a separate tax limitation vote, less any amount of tax levy captured and used under a tax increment financing plan under 1975 PA 197, MCL 125.1651 to 125.1681; the tax increment finance authority act, 1980 PA 450, MCL 125.1801 to 125.1830; the local development financing act, 1986 PA 281, MCL 125.2151 to 125.2174; or the brownfield redevelopment financing act, 1996 PA 381, MCL 125.2651 to 125.2672, and shall be deposited in the revenue sharing reserve fund as provided in this section. Revenues credited

to the revenue sharing reserve fund from the December tax levy of a county with a fiscal year ending December 31 shall be accrued to the fiscal year ending in the year of that December property tax levy. Revenue shall be credited to the fund by each county as follows:

(a) From the county's December 2004 property tax levy, 1/3 of the total December levy of the total number of mills allocated to the county by a county tax allocation board or authorized for the county through a separate tax limitation vote, less any amount of tax levy captured and used under a tax increment financing plan under 1975 PA 197, MCL 125.1651 to 125.1681; the tax increment finance authority act, 1980 PA 450, MCL 125.1801 to 125.1830; the local development financing act, 1986 PA 281, MCL 125.2151 to 125.2174; or the brownfield redevelopment financing act, 1996 PA 381, MCL 125.2651 to 125.2672.

(b) From the county's December 2005 property tax levy, 1/2 of the remaining balance required to be deposited in the fund.

(c) From the county's December 2006 property tax levy, the balance required to be deposited in the fund.

(11) All of the following apply to a revenue sharing reserve fund established under subsection (10):

(a) Funds in the revenue sharing reserve fund may not be expended in any fiscal year except as provided in this section.

(b) Funds in the revenue sharing reserve fund may be used within a county fiscal year for cash flow purposes at the discretion of the county.

(c) Interest earnings on funds deposited in the revenue sharing reserve fund shall be credited to the revenue sharing reserve fund. However, the county is not required to reimburse the revenue sharing reserve fund for a reduction of interest earnings that occurs because funds in the revenue sharing reserve fund were used for cash flow purposes.

(d) The revenue sharing reserve fund shall be separately reported in the annual financial report required under section 4 of 1919 PA 71, MCL 21.44.

(12) For a county fiscal year that ends on December 31, 2004, a county may expend in that fiscal year an amount not to exceed the payments made to that county under the Glenn Steil state revenue sharing act of 1971, 1971 PA 140, MCL 141.901 to 141.921, in October and December 2003 and, if the payment is accrued back to the county's 2003 fiscal year, February 2004.

(13) Not later than March 1, 2005, a county that receives a payment in October 2004 as provided in a bill making appropriations to the department of treasury for the 2004-05 fiscal year shall pay the amount of that payment to the state treasurer from the revenue sharing reserve fund. A county that does not make the payment required under this subsection shall not make any expenditures from the fund provided under subsection (13).

(14) For each fiscal year of a county that begins after September 30, 2004, a county may expend from the revenue sharing reserve fund an amount not to exceed the total payments made to that county under the Glenn Steil state revenue sharing act of 1971, 1971 PA 140, MCL 141.901 to 141.921, in the state fiscal year ending September 30, 2004, adjusted annually by the inflation rate, without regard to any executive orders issued after May 17, 2004. As used in this subsection, "inflation rate" means that term as defined in section 34d.

(15) A county's required 2012 revenue sharing reserve fund balance shall be reduced by an amount equal to the amount of county allocated property tax the county had to refund for the 2004 tax year due to a single court judgment, if the refund of 2004 county allocated tax due to that judgment was at least 70% of the county's 2011 allowable withdrawal from its revenue sharing reserve fund. The refund amount shall include the interest the county paid on the 2004 property tax refund.

(16) If a resolution authorizing a summer property tax levy for a tax previously billed as part of the winter property tax levy is approved under subsection (2), the treasurer that collects the summer property tax levy shall establish a restricted fund to be known as the other levies reserve fund for any millage collected that was previously billed as part of the winter property tax levy. Any millage that had been previously billed and collected as part of the winter property tax levy in a preceding tax year that is accelerated and collected earlier as a summer property tax levy shall be deposited into the other levies reserve fund. The treasurer that collects the summer property tax levy shall distribute to the local taxing authorities the revenues credited to the other levies reserve fund from the summer property tax collection of a millage that had been previously billed and collected as part of a winter property tax levy on December 1 of the tax year that the December property tax levy would otherwise have been due and payable. If a millage previously billed and collected as part of the winter property tax levy is accelerated and collected earlier as a summer property tax levy, and if the millage collected in that summer property tax levy is less than that millage would have been if levied as part of the immediately succeeding winter property tax levy, the treasurer that collected the summer property tax levy may issue a supplemental winter tax bill for the deficiency or, if approved by a resolution of the legislative body of the local unit that collected the summer property tax levy, pay any deficiency from that local unit's general fund. The treasurer collecting the summer property tax levy shall account for interest earned on the other levies reserve fund and interest shall be transmitted to the various local tax collecting units in proportion to the revenue collected from a millage previously billed and collected as part of the winter property tax levy in a preceding tax year that is accelerated and collected earlier as a summer property tax levy, after a deduction of reasonable expenses incurred by the treasurer in administering the accounting and disbursement of funds, to the extent that those expenses are in addition to the expenses of accounting and

disbursing other taxes.

(17) The treasurer that collects the state education tax shall collect the summer property tax levy under this section.

History: Add. 1993, Act 313, Eff. Mar. 15, 1994 ;-- Am. 2004, Act 357, Imd. Eff. Sept. 30, 2004 ;-- Am. 2008, Act 498, Imd. Eff. Jan. 13, 2009 ;-- Am. 2011, Act 126, Imd. Eff. July 21, 2011 ;-- Am. 2012, Act 184, Imd. Eff. June 20, 2012

Compiler's Notes: Enacting section 1 of Act 498 of 2008 provides: "Enacting section 1. This amendatory act is curative and intended to clarify the requirements concerning the amount of money that a county was required to deposit in the revenue sharing reserve fund under section 44a(9) of the general property tax act, 1893 PA 206, MCL 211.44a." In subsection (13), the reference to "subsection (13)" evidently should be to "subsection (14)."

Popular Name: Act 206

211.44b Determining date payment received; applicability of section.

Sec. 44b.

For purposes of determining the date payment of the tax is received under this act, the date of a United States postal service postmark may be considered the date of receipt. However, a tax payment shall not be considered received prior to 7 calendar days before the date of actual receipt. This section does not apply to the payment of the tax prior to the sale provided under section 60.

History: Add. 1994, Act 297, Imd. Eff. July 14, 1994

Popular Name: Act 206

211.44c Special assessment levied after December 31, 1998.

Sec. 44c.

An ad valorem special assessment levied on property after December 31, 1998 shall be levied on the property's taxable value as determined under section 27a.

History: Add. 1998, Act 543, Imd. Eff. Jan. 20, 1999

Popular Name: Act 206

211.44d Summer property tax levy; retention of administration fees.

Sec. 44d.

(1) A local taxing unit that levied part or all of its 2002 property taxes in December in a city or township shall not increase the proportion of its mills levied in the summer in that city or township in 2003.

(2) Notwithstanding section 44, if a county treasurer or the state treasurer collects a summer property tax levy under section 5b of the state education tax act, 1993 PA 331, MCL 211.905b, the county treasurer or the state treasurer may retain all administration fees collected in that summer property tax levy.

History: Add. 2002, Act 243, Imd. Eff. Apr. 30, 2002

Popular Name: Act 206

211.45 Collection; time limit.

Sec. 45.

All taxes shall be collected by the several township and city treasurers or collectors, before the first day of March, in each year.

History: 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3868 ;-- CL 1915, 4041 ;-- CL 1929, 3436 ;-- CL 1948, 211.45

Popular Name: Act 206

211.46 Collecting personal property taxes remaining unpaid on February 15; demand; receipt for payment; entering fact and date of payment on tax roll.

Sec. 46.

(1) For the purpose of collecting personal property taxes remaining unpaid on February 15, the treasurer shall, thereafter during that month, make demand for the payment of taxes either personally or by mail. In cases of companies or corporations demand may be made at the principal or other office of the company or corporation, or by mail directed to the corporation or company, or its principal officer at its usual place of business. In cities where some special provision is made for demand or collection of taxes, the collector or treasurer shall comply with the special provision, or otherwise be bound by this act.

(2) If demand is sent by mail, the amount of the tax shall be stated along with the place and time where and when the taxes may be paid. The treasurer shall give a receipt for every tax paid, and shall cause to be entered in an indelible manner the fact of payment, and the date of payment upon his or her tax roll.

History: 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3869 ;-- CL 1915, 4042 ;-- CL 1929, 3437 ;-- CL 1948, 211.46 ;-- Am. 1982, Act 539, Eff. Mar. 30, 1983

Popular Name: Act 206

211.47 Seizure of personal property for nonpayment of taxes; sale at public auction; notice; adjournment of sale; return of balance; returning tax as unpaid; garnisheeing debtors; tax roll as prima facie evidence; property owned by person on tax day for year in which unpaid tax levied; recovery of money paid in civil action; personal liability of person owning real property on tax day for year unpaid tax levied; "person" defined.

Sec. 47.

(1) If a person neglects or refuses to pay a tax on property assessed to that person, the township or city treasurer, as appropriate, shall, or for the state education tax levied under the state education tax act, 1993 PA 331, MCL 211.901 to 211.906, the state treasurer may also, subject to subsection (4), collect the tax by seizing the personal property of that person, in an amount sufficient to pay the tax, the fees, and the charges, for subsequent sale of the property, and no property is exempt. The treasurer may sell the property seized, in an amount sufficient to pay the taxes and all charges, at public auction in the place where seized or in the township or city of which he or she is treasurer or for the state treasurer, anywhere in the state. The treasurer shall give public notice of the auction at least 5 days before the sale by posting written or printed notices in 3 public places in the township, village, or city where the sale is to be made. The sale may be adjourned from time to time if the treasurer considers it necessary. If the property is seized and advertised, the sale may take place at any time within 6 days after the expiration of the warrant of sale. If it is necessary to sell personal property that brings more than the amount of taxes and charges, the balance shall be returned to the person from whose possession the property was taken. However, if the state seizes and sells property and the sale brings more than the amount of the state education tax and charges due, the state shall distribute the balance on a pro rata basis to any other local taxing units to which delinquent personal property taxes on that property remain unpaid. If property seized under this section cannot be sold for want of bidders, and in that case only, the treasurer shall return a statement of that fact and the tax shall be returned as unpaid.

(2) Notwithstanding or in lieu of subsection (1), and subject to subsection (4), the township or city treasurer, in the name of the township, village, or city, or the state treasurer, in the name of the state, may sue the person to whom the tax is assessed and garnishee any debtor or debtors of that person. The tax roll is prima facie evidence of the debt sought to be recovered. If the person to whom the tax is assessed did not own the property on the tax day for the year in which the unpaid tax was levied, the township or city treasurer, in the name of the township, village, or city, or the state treasurer, in the name of the state, may sue any person that did own the property on the tax day for the year in which the unpaid tax was levied and garnishee any debtor or debtors of that person.

(3) If a person that possesses the personal property of another person is assessed for that property and pays the taxes on the property, the person paying the taxes may recover in a civil action from the person for whose benefit the taxes were paid the money paid with the applicable interest.

(4) Notwithstanding any other provision in this act or charter to the contrary, a person is not subject to personal liability for any unpaid property tax levied on real property unless that person owned the real property on the tax day for the year in which the unpaid tax was levied. A person contesting personal liability under this subsection may raise the issue in an enforcement action in the trial court regardless of whether the person previously raised the issue with the local board of review. As used in this subsection, "trial court" means any district court, probate court, municipal court, small claims court, appellate court, or other tribunal in which the issue of personal liability is litigated.

(5) As used in this section, "person" means an individual, partnership, corporation, association, limited liability company, or any other legal entity.

History: 1893, Act 206, Eff. June 12, 1893 ;-- Am. 1895, Act 229, Imd. Eff. May 31, 1895 ;-- CL 1897, 3870 ;-- Am. 1899, Act 215, Eff. Sept. 23, 1899 ;-- CL 1915, 4043 ;-- CL 1929, 3438 ;-- CL 1948, 211.47 ;-- Am. 1987, Act 177, Imd. Eff. Nov. 19, 1987 ;-- Am. 1988, Act 202, Imd. Eff. June 29, 1988 ;-- Am. 1994, Act 253, Imd. Eff. July 5, 1994 ;-- Am. 2017, Act 189, Imd. Eff. Nov. 21, 2017

Compiler's Notes: Enacting section 1 of Act 189 of 2017 provides: "Enacting section 1. This amendatory act is retroactive and is effective for any unpaid property taxes or special assessments subject to collection under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, on and after the date this amendatory act is enacted into law. However, this amendatory act is not intended to affect any final determination, not subject to further appeal, of personal liability in a proceeding or case decided by the tax tribunal or a court of this state issued before the date this amendatory act is enacted into law."

Popular Name: Act 206

211.47a Treasurer's bill of sale of property sold for unpaid taxes; contents.

Sec. 47a.

The township or city treasurer when requested shall execute, acknowledge and deliver to the purchaser a bill of sale describing the property and setting forth the particulars of the sale.

History: Add. 1958, Act 191, Eff. Sept. 13, 1958

Popular Name: Act 206

211.48 Collecting officer's fee in case of distress and sale of goods and chattels; certified statement of property removed from township; contents; statement as evidence; authorization to levy and collect; transmittal of statement; double collection fees and additional sum; transmittal and receipt of taxes and collection fees; marking taxes paid on tax roll; levy and collection of executions issued upon judgments.

Sec. 48.

(1) In case of a distress and sale of goods and chattels for the payment of any tax, the treasurer or other collecting officer may also collect on such sale \$1.50 over and above the tax, as the collecting officer's fees for making the sale, which fees and percentage hereinbefore provided shall be in full for his or her services in collecting taxes. If payment of the tax is made after the distress and before the sale, the treasurer or collecting officer may require the payment of \$1.50 as his or her fee for making such distress, and to enforce payment of the same, if necessary, by making sale notwithstanding the payment of the tax.

(2) If personal property which is assessed to any person in any township in this state is removed from the township before the taxes assessed on the property are collected, and there is not other personal property sufficient

in that township upon which the treasurer or other collecting officer can levy and collect the taxes, or any portion of them, the treasurer shall make a statement, duly certified by him or her as correct and true, showing that personal property has been assessed to such person, naming that person, the valuation of the property, the various taxes thereon, and the total amount of taxes, as appears from the roll in the hands of the treasurer. The statement shall also show that such property has been removed from the township or city since the assessment thereof and that the taxes or some portion of the taxes have not been paid. The statement shall be witnessed and acknowledged in the same manner as deeds of real estate are acknowledged, and shall be received in all courts and other places as evidence of the facts therein contained, without proof of its execution, and shall be prima facie evidence of the validity of the tax therein named against the person therein named, and shall be full and ample authority to the treasurer or other tax collector to whom it shall be sent to levy and collect the same in the same manner as other personal taxes are collected by him or her when spread upon his or her own roll.

(3) This statement may be sent to the township or city treasurer or other collecting officer of any township or city in this state, where the person against whom the assessment was made may have property, and the treasurer, or other collecting officer to whom the statement is transmitted, shall, upon the receipt of the same, proceed to collect the taxes out of any property belonging to the owner of the property so taxed within his or her jurisdiction which is liable to be seized for taxes, together with double collection fees therefor, and the further sum of 25 cents to defray the expense of transmitting the taxes so collected as hereinafter provided, and shall give his or her receipt therefor. The treasurer or other collecting officer shall thereupon transmit the taxes, and 1/2 of the collection fees collected, to the township treasurer or other collecting officer from whom he or she received the statement, and the latter shall, upon the receipt of the taxes and collection fees, cause to be marked the taxes in an indelible manner as paid upon his or her tax roll, and the date of the receipt of the same, retaining the collection fees so received as his or her fees in the matter of the collection of the taxes.

(4) Executions issued upon judgments rendered for any tax may be levied upon any property, without exemption, the same as though seized for sale under warrants issued for the collection of taxes by township supervisors, and collected in the same manner, in all other respects, as provided by law for the collection of judgments.

History: 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3871 ;-- CL 1915, 4044 ;-- CL 1929, 3439 ;-- CL 1948, 211.48 ;-- Am. 1982, Act 539, Eff. Mar. 30, 1983

Popular Name: Act 206

211.49 Surplus from sale; contested claim; remedy; treasurer's liability; rule in action.

Sec. 49.

Whenever a surplus arising from the sale of any property distrained for taxes, shall be claimed by any other than the person for whose tax such property was sold, and such claim shall be contested, either of the contestants may prosecute an action against the other, as for money had and received, and in such action the rights of the parties to such surplus shall be determined. For the purpose of such action the defendant shall be deemed to be in possession of the surplus in the hands of the treasurer, and upon the presentation to said treasurer of a certified copy of the final judgment rendered in such action he shall pay over the same to the party recovering such judgment, and no such treasurer shall be liable to any claimant of such surplus, the right to which is contested as provided in this act, until he shall have refused to pay over such surplus upon the production of a certified copy of the judgment as aforesaid. In any action brought pursuant to this section no other case shall be joined, nor shall any set-off be allowed, and if an execution issue on a judgment so rendered, it shall direct the costs only of such action to be levied by virtue thereof.

History: 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3872 ;-- CL 1915, 4045 ;-- CL 1929, 3440 ;-- CL 1948, 211.49

Popular Name: Act 206

211.50 Repealed. 1976, Act 76, Imd. Eff. Apr. 11, 1976.

Compiler's Notes: The repealed section pertained to filling vacancy in office of township treasurer.

Popular Name: Act 206

211.51 Failure of township treasurer to file bond with county treasurer; failure to appoint treasurer to give bond and deliver receipt; delivery of tax roll and warrant; collection and return of taxes; adding property tax administration fee, late penalty charge, and interest; return of excess amount; powers of county treasurer; persons eligible for deferment of summer property taxes; deferred taxes not subject to penalties or interest; filing and form of intent to defer; duties of treasurer; statement of taxes deferred; levy and collection of summer property taxes by local taxing unit; definitions.

Sec. 51.

(1) If a township treasurer does not file his or her bond with the county treasurer as prescribed by law and the township board fails to appoint a treasurer to give the bond and deliver a receipt for the bond to the supervisor by December 10, the supervisor shall deliver the tax roll with the necessary warrant directed to the county treasurer, who shall make the collection and return of taxes. The county treasurer, pursuant to the adoption of a resolution by the county board of commissioners, has the same powers and duties to add a property tax administration fee, a late penalty charge, and interest to all taxes collected as conferred upon a township treasurer under section 44. The excess of the amount of property tax administration fees over the expense to the county in collecting the taxes shall be returned to the township, and the remainder of the property tax administration fees and any late penalty charges imposed shall be credited to the county general fund. For the purpose of collecting the taxes, the county treasurer is vested with all the powers conferred upon the township treasurer and an action may be brought on the county treasurer's bond under the same circumstances as on those of a township treasurer.

(2) A local tax collecting unit that collects a summer property tax shall defer the collection of summer property taxes against the following property for which a deferment is claimed until the following February 15:

(a) The principal residence of a taxpayer who meets both of the following conditions:

(i) Meets 1 or more of the following conditions:

(A) Is a totally and permanently disabled person, blind person, paraplegic, quadriplegic, eligible serviceperson, eligible veteran, or eligible widow or widower, as these persons are defined in chapter 9 of the income tax act of 1967, 1967 PA 281, MCL 206.501 to 206.532.

(B) Is 62 years of age or older, including the unremarried surviving spouse of a person who was 62 years of age or older at the time of death.

(ii) For the prior taxable year had a total household income of the following:

(A) For taxes levied before January 1, 2005, \$25,000.00, or less.

(B) For taxes levied after December 31, 2004 and before January 1, 2006, \$35,000.00, or less.

(C) For taxes levied after December 31, 2005 and before January 1, 2007, \$37,500.00, or less.

(D) For taxes levied after December 31, 2006, \$40,000.00, or less.

(b) Property classified or used as agricultural real property if the gross receipts of the agricultural or horticultural operations in the previous year or the average gross receipts of the operations in the previous 3 years are not less than the household income of the owner in the previous year or the combined household incomes in the previous year of the individual members of a limited liability company or partners of a partnership that owns the agricultural real property. A limited liability company or partnership may claim the deferment under this section only if the individual members of the limited liability company or partners of the partnership qualified for the deferment under this section before the individual members or partners formed the limited liability company or partnership.

(3) A taxpayer may claim a deferment provided by subsection (2) by filing with the treasurer of the local property tax collecting unit an intent to defer the summer property taxes that are due and payable in that year without penalty or interest. Taxes deferred under subsection (2) that are not paid by the following February 15 are not subject to penalties or interest for the period of deferment.

(4) The intent statement required by subsection (3) shall be on a form prescribed and provided by the department of treasury to the treasurer of the local property tax collecting unit.

(5) The treasurer of the local property tax collecting unit that collects a summer property tax shall do the following:

(a) Cause a notice of the availability of the deferment to be published in a newspaper of general circulation within the local property tax collecting unit or to be included as an insertion with the tax bill.

(b) Assist persons in completing the deferment form.

(6) If a local property tax collecting unit that collects a summer property tax also collects a winter property tax in the same year, a statement of the amount of taxes deferred pursuant to subsection (2) shall be in the December tax statement mailed by the local property tax collecting unit for each summer property tax payment that was deferred from collection. If a local property tax collecting unit that collects a summer property tax does not collect a winter property tax in the same year, it shall mail a statement of the amount of taxes deferred under subsection (2) at the

same time December tax statements are required to be mailed under section 44.

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

(8) To the extent permitted by the revised school code, 1976 PA 451, MCL 380.1 to 380.1852, or the charter of a local property tax collecting unit, a local property tax collecting unit may provide for the levy and collection of summer property taxes. The terms and conditions of collection established by or under an agreement executed pursuant to the revised school code, 1976 PA 451, MCL 380.1 to 380.1852, or the charter of a local tax collecting unit govern a summer property tax levy.

(9) As used in this section:

(a) "Principal residence" means property exempt under section 7cc.

(b) "Summer property tax" means a levy of ad valorem property taxes that first becomes a lien before December 1 of any calendar year.

History: 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3874 ;-- CL 1915, 4047 ;-- CL 1929, 3442 ;-- CL 1948, 211.51 ;-- Am. 1975, Act 294, Imd. Eff. Dec. 10, 1975 ;-- Am. 1978, Act 274, Imd. Eff. June 29, 1978 ;-- Am. 1982, Act 386, Imd. Eff. Dec. 28, 1982 ;-- Am. 1982, Act 503, Imd. Eff. Dec. 31, 1982 ;-- Am. 1983, Act 191, Imd. Eff. Nov. 1, 1983 ;-- Am. 1984, Act 31, Imd. Eff. Mar. 12, 1984 ;-- Am. 1984, Act 205, Eff. Mar. 29, 1985 ;-- Am. 1992, Act 97, Imd. Eff. June 19, 1992 ;-- Am. 2005, Act 24, Imd. Eff. May 23, 2005 ;-- Am. 2005, Act 114, Imd. Eff. Sept. 22, 2005 ;-- Am. 2009, Act 189, Imd. Eff. Dec. 22, 2009 ;-- Am. 2012, Act 57, Imd. Eff. Mar. 22, 2012

Popular Name: Act 206

211.52 Incomplete collection; disbursement of collection funds.

Sec. 52.

In case the township treasurer or other collecting officer shall not collect the full amount of taxes required by his warrant to be paid into the township treasury, such portion thereof as he shall collect shall be retained by him to be paid out for the following purposes: The amount of school taxes collected to be paid to the treasurer of each school district and the secretary or director of each school district notified of such amount paid, the state and county taxes to the county treasurer as in this act provided, the amount collected for general township purposes to be paid on the order of the township board, the amount collected for highway purposes to be paid on the order of the commissioner of highways countersigned by the township clerk or supervisor, and the amount collected for any special fund to be paid on the order of the proper officer, but in no case shall the amounts collected for any 1 fund be paid on the orders drawn on any other fund.

History: 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3875 ;-- CL 1915, 4048 ;-- CL 1929, 3443 ;-- Am. 1945, Act 269, Eff. Sept. 6, 1945 ;-- CL 1948, 211.52

Popular Name: Act 206

211.52a Returning erroneously collected taxes or taxes ordered returned by court order.

Sec. 52a.

If a local tax collecting unit has distributed taxes collected under this act to a local taxing unit or to the state treasurer, upon request by the local tax collecting unit, that local taxing unit or the state treasurer shall return to the local tax collecting unit an amount erroneously collected or an amount required to be returned by court order in a bankruptcy proceeding filed after December 31, 1999.

History: Add. 2004, Act 441, Imd. Eff. Dec. 21, 2004

211.53 Payment of taxes or special assessments; certificate; payment by owner of part or parcel of real property assessed in 1 description; suspected violation of or potential nonconformity with land division act; nonrecognition of division; payment by lienholder or tenant; payment by owner of mineral rights or surface rights; property acquired for highway purposes; excluding payment made by means of property tax credit; accepting less than total taxes or special assessments due.

Sec. 53.

(1) A person may pay the taxes or special assessments, any 1 of the several taxes or special assessments, a portion of the taxes or special assessments that is specified by the charter of a local collecting unit or by an ordinance or resolution adopted by the governing body of the local collecting unit, or if a specification is not made by an ordinance, resolution, or the charter of a local collecting unit a portion of the taxes or special assessments that is approved by the treasurer of the local collecting unit, on any parcel or description of land, or on any undivided share thereof, and the treasurer shall cause to be noted across the face of the receipt in an indelible manner any portion of the taxes or special assessments remaining unpaid. When payment of the taxes or special assessments on any parcel or description of land, or on any undivided share thereof, is made to any local collecting treasurer, the treasurer shall place or cause to be placed upon the face of the receipt the following certificate: "I hereby certify that application was made to pay all taxes and special assessments due and payable at this office on the description shown in this receipt except....."

(Signed)..... Treas."

(2) Except as provided in subsection (3), a person owning an undivided share or other part or parcel of real property assessed in 1 description may pay on the part thus owned, by paying in any manner provided by subsection (1) an amount having the same relation to the whole tax or special assessment as the value of the part on which payment is made has to the value of the whole parcel. The application to pay the taxes or special assessments on any part of any parcel or description of land shall be accompanied by a statement from the assessing officer of the township or city in which the lands are situated showing the valuation of the part and of the several parts of the parcel or description of land, and the assessing officer shall make the valuations and furnish a statement at the request of any person who presents to the assessing officer a correct description and division of the parcel or description of land to be divided. The person making the payment shall accurately describe the part or share on which he or she makes payment, and the receipt given, and the record of the receiving officer shall show the description, and by whom paid; and in case of the sale of the remaining part or share for nonpayment of taxes or special assessments, he or she may purchase the same in like manner as any disinterested person could.

(3) If an assessing officer has reason to believe that a violation of the land division act, 1967 PA 288, MCL 560.101 to 560.293, has occurred with respect to property for which a division is being requested pursuant to subsection (2) or section 24, or that such a division does not conform with the requirements of the land division act, 1967 PA 288, MCL 560.101 to 560.293, the assessing officer shall not recognize a division of that property requested pursuant to subsection (2) or section 24 on the tax roll or assessment roll until he or she refers the suspected violation or potential nonconformity to the county prosecuting attorney and gives written notice to the plat section of the department of commerce, the person requesting the division, and the person suspected of the violation or potential nonconformity, of such referral to the prosecuting attorney.

(4) A person having a lien on property may, after 30 days from the time the tax is payable, pay the taxes thereon, and the same may be added to his or her lien and recovered with the rate of interest borne by the lien. A tenant of real estate may pay the taxes thereon and deduct the taxes from his or her rent, unless there is an agreement to the contrary. Such payment may be made to the local collecting treasurer while the tax roll is in his or her hands, or afterwards to the county treasurer. The receipt given shall be evidence of payment. Every such receipt shall be considered to include the certificate prescribed by subsection (1), and unless otherwise noted thereon, shall be construed as an application to pay all taxes and special assessments assessed against the property described therein and then due and payable at the office of the treasurer issuing the receipt.

(5) A person owning either mineral rights not otherwise exempt under this act or surface rights in property, but not both, which rights are authorized under this act to be separately assessed, may pay on the rights owned as authorized in this section for the payment upon an undivided share in the property.

(6) If a part of any parcel of real property is acquired for highway purposes, it shall be separately assessed and the assessing officer shall make the allocation of the taxes or special assessments between the part so acquired and the remainder as may be considered by the assessing officer to be in conformity with standard assessment practices. Upon the payment of the taxes or assessments attributable thereto, the part or parcel of real property so acquired shall be removed from the tax rolls. The acceptance by the city, village, township, or county treasurer of the payment shall not affect, prejudice, or destroy any tax lien on the remainder of the parcel of real property from which the part is taken.

(7) For purposes of determining the taxes which are required to be paid, payment made by means of a property tax credit which is authorized to be transferred under the income tax act of 1967, 1967 PA 281, MCL 206.1 to 206.713, shall be excluded.

(8) The acceptance of payment of less than the total of the taxes or special assessments due shall not serve to waive interest imposed pursuant to law or charter on taxes or special assessments that are not paid by dates set, pursuant to subsection (1), by law or charter.

History: 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3876 ;-- Am. 1901, Act 130, Eff. Sept. 5, 1901 ;-- Am. 1913, Act 76, Eff. Aug. 14, 1913 ;-- CL 1915, 4049 ;-- CL 1929, 3444 ;-- Am. 1931, Act 32, Eff. Sept. 18, 1931 ;-- Am. 1935, Act 54, Imd. Eff. May 13, 1935 ;-- Am. 1941, Act 234, Imd. Eff. June 16, 1941 ;-- Am. 1945, Act 159, Imd. Eff. May 16, 1945 ;-- CL 1948, 211.53 ;-- Am. 1962, Act 133, Imd. Eff. May 4, 1962 ;-- Am. 1972, Act 226, Imd. Eff. July 25, 1972 ;-- Am. 1976, Act 292, Imd. Eff. Oct. 25, 1976 ;-- Am. 1982, Act 13, Imd. Eff. Feb. 25, 1982 ;-- Am. 1983, Act 24, Imd. Eff. Apr. 5, 1983 ;-- Am. 2012, Act 409, Imd. Eff. Dec. 20, 2012

Compiler's Notes: For transfer of powers and duties of department of environmental quality to department of natural resources and environment, see E.R.O. No. 2009-31, compiled at MCL 324.99919.

Popular Name: Act 206

211.53a Recovery of excess payments not made under protest.

Sec. 53a.

Any taxpayer who is assessed and pays taxes in excess of the correct and lawful amount due because of a clerical error or mutual mistake of fact made by the assessing officer and the taxpayer may recover the excess so paid, without interest, if suit is commenced within 3 years from the date of payment, notwithstanding that the payment was not made under protest.

History: Add. 1958, Act 209, Eff. Sept. 13, 1958

Popular Name: Act 206

211.53b Qualified error; verification, approval, and affidavit; correction of records; rebate; notice and payment; initiation of action; actions of board of review; exemption; appeal; approval; alternative meeting dates; "qualified error" defined.

Sec. 53b.

(1) If there has been a qualified error, the qualified error must be verified by the local assessing officer and approved by the board of review. Except as otherwise provided in subsection (5), the board of review shall meet for the purposes of this section on Tuesday following the second Monday in December and on Tuesday following the third Monday in July. If approved, the board of review shall file an affidavit within 30 days relative to the qualified error with the proper officials and all affected official records must be corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. A rebate must be without interest. The treasurer in possession of the appropriate tax roll may deduct the rebate from the appropriate tax collecting unit's subsequent distribution of taxes. The treasurer in possession of the appropriate tax roll shall bill to the appropriate tax collecting unit the tax collecting unit's share of taxes rebated. Except as otherwise provided in section 27a(4), a correction under this subsection may be made for the current year and the immediately preceding year only.

(2) Action under subsection (1) may be initiated by the taxpayer or the assessing officer.

(3) The board of review meeting in July and December must be held only for the purpose described in subsection (1) and to hear appeals provided for in sections 7u, 7ee, and 7jj. If an exemption under section 7u is approved, the board of review shall file an affidavit with the proper officials involved in the assessment and collection of taxes and all affected official records must be corrected. If an appeal under section 7ee or 7jj results in a determination that an overpayment has been made, the board of review shall file an affidavit and a rebate must be made at the times and in the manner provided in subsection (1). Except as otherwise provided in sections 7ee and 7jj, a correction under this subsection must be made for the year in which the appeal is made only. If the board of review approves an exemption or provides a rebate for property under section 7ee or 7jj as provided in this subsection, the board of review shall require the owner to execute the affidavit provided for in section 7ee or 7jj.

(4) An owner or assessor may appeal a decision of the board of review under this section regarding an exemption under section 7ee or 7jj to the residential and small claims division of the Michigan tax tribunal. An owner is not

required to pay the amount of tax in dispute in order to receive a final determination of the residential and small claims division of the Michigan tax tribunal. However, interest and penalties, if any, will accrue and be computed based on interest and penalties that would have accrued from the date the taxes were originally levied as if there had not been an exemption.

(5) The governing body of the city or township may authorize, by adoption of an ordinance or resolution, 1 or more of the following alternative meeting dates for the purposes of this section:

- (a) An alternative meeting date during the week of the second Monday in December.
- (b) An alternative meeting date during the week of the third Monday in July.
- (6) As used in this section, "qualified error" means 1 or more of the following:
 - (a) A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes.
 - (b) A mutual mistake of fact.
 - (c) An adjustment under section 27a(4) or an exemption under section 7hh(3)(b).
 - (d) An error of measurement or calculation of the physical dimensions or components of the real property being assessed.
 - (e) An error of omission or inclusion of a part of the real property being assessed.
 - (f) An error regarding the correct taxable status of the real property being assessed.
 - (g) An error made by the taxpayer in preparing the statement of assessable personal property under section 19.
 - (h) An error made in the denial of a claim of exemption for personal property under section 9o.
 - (i) Any of the following errors regarding an exemption under section 7b:
 - (i) An error made by the local tax collecting unit in the processing of a timely filed exemption affidavit.
 - (ii) A delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.
 - (iii) For tax year 2023 only, a denial by the board of review of an exemption claimed under section 7b(1)(b).
 - (j) An exemption under section 7u(10), for the immediately preceding tax year only, if the exemption was not on the assessment roll and was not denied for that tax year. A claim for exemption must be filed with the board of review on a form prescribed by the state tax commission and provided by the local assessing unit, accompanied by supporting documentation establishing eligibility for the exemption for that immediately preceding tax year under the criteria in section 7u(2) and any other supporting documentation as may be required by the state tax commission.

History: Add. 1967, Act 142, Eff. Nov. 2, 1967 ;-- Am. 1974, Act 379, Imd. Eff. Dec. 23, 1974 ;-- Am. 1982, Act 539, Eff. Mar. 30, 1983 ;-- Am. 1985, Act 14, Imd. Eff. May 3, 1985 ;-- Am. 1994, Act 237, Imd. Eff. June 30, 1994 ;-- Am. 1995, Act 74, Eff. Dec. 31, 1994 ;-- Am. 2000, Act 284, Imd. Eff. July 10, 2000 ;-- Am. 2002, Act 624, Imd. Eff. Dec. 23, 2002 ;-- Am. 2003, Act 105, Imd. Eff. July 24, 2003 ;-- Am. 2006, Act 13, Imd. Eff. Feb. 3, 2006 ;-- Am. 2006, Act 378, Imd. Eff. Sept. 27, 2006 ;-- Am. 2008, Act 122, Imd. Eff. May 9, 2008 ;-- Am. 2010, Act 24, Imd. Eff. Mar. 26, 2010 ;-- Am. 2013, Act 153, Imd. Eff. Nov. 5, 2013 ;-- Am. 2016, Act 108, Imd. Eff. May 6, 2016 ;-- Am. 2017, Act 261, Eff. Dec. 31, 2017 ;-- Am. 2020, Act 206, Imd. Eff. Oct. 15, 2020 ;-- Am. 2022, Act 141, Imd. Eff. July 11, 2022 ;-- Am. 2023, Act 152, Imd. Eff. Oct. 19, 2023 ;-- Am. 2023, Act 191, Imd. Eff. Nov. 7, 2023

Compiler's Notes: Section 2 of Act 74 of 1995 provides: "This amendatory act is retroactive and shall take effect December 31, 1994."

Popular Name: Act 206

211.53c Denial of claim for exemption; appeal.

Sec. 53c.

If the July or December board of review denies a claim for exemption under section 7u, the person claiming the exemption may appeal that decision to the Michigan tax tribunal within 30 days of the denial.

History: Add. 1995, Act 74, Eff. Dec. 31, 1994

Compiler's Notes: Section 2 of Act 74 of 1995 provides: "This amendatory act is retroactive and shall take effect December 31, 1994."

Popular Name: Act 206

211.53d Corrections to assessment rolls.

Sec. 53d.

(1) For taxes levied after December 31, 1991 and before January 1, 1998, the assessment roll for each tax year shall be corrected to reflect that improvements to real property assessed on that tax roll as partially completed new construction and the land on which the improvements are located are exempt from the collection of taxes under this act if all of the following conditions are satisfied:

(a) The improvements and the land on which the improvements are located are determined to be exempt from taxes collected under this act on tax day in the year construction of the improvements was completed and the property was put to use.

(b) The property owner claimed before January 1, 1998, that the partially completed new construction and the land on which the improvements are located was exempt from the collection of taxes under this act in a formal protest to the assessor as provided under a local ordinance or charter or in a protest to the first board of review that met pursuant to section 30 after a certificate of occupancy for the completed new construction was issued and that board of review denied the property owner's protest, and the property owner subsequently filed an appeal with the Michigan tax tribunal and that appeal was denied.

(2) For taxes levied after December 31, 1997, the assessment roll for each tax year shall be corrected to reflect that improvements to real property assessed on that tax roll as partially completed new construction and the land on which the improvements are located are exempt from the collection of taxes under this act if the improvements and the land on which the improvements are located are determined to be exempt from taxes collected under this act on tax day in the year construction of the improvements was completed and the property was put to use.

(3) For each tax year in which the tax roll is corrected under subsection (1) or (2), a corrected tax bill shall be issued by the local tax collecting unit if the local tax collecting unit has possession of the tax roll or by the county treasurer if the county has possession of the tax roll. If granting the exemption under this section results in an overpayment of the tax, a rebate, including any interest and penalties paid, shall be made to the taxpayer by the local tax collecting unit if the local tax collecting unit has possession of the tax roll or by the county treasurer if the county has possession of the tax roll within 30 days of the date the exemption is granted. The rebate shall be without interest.

(4) As used in this section, "new construction" means that term as defined in section 34d(1)(b)(iii).

History: Add. 1998, Act 280, Eff. Dec. 31, 1991

Compiler's Notes: Enacting section 1 of Act 280 of 1998 provides: "Enacting section 1. This amendatory act is retroactive and is effective December 31, 1991."

Popular Name: Act 206

211.54 Collected and unpaid taxes; accounting to county treasurer; time.

Sec. 54.

Within 20 calendar days after the time specified in his warrant, the township treasurer or other collecting officer shall pay to the county treasurer all state and county taxes collected, and within the same time shall make his statement of unpaid taxes upon real and personal property as required in section 55.

History: 1893, Act 206, Eff. June 12, 1893 ;-- Am. 1897, Act 225, Imd. Eff. May 29, 1897 ;-- CL 1897, 3877 ;-- Am. 1901, Act 193, Eff. Sept. 5, 1901 ;-- CL 1915, 4050 ;-- CL 1929, 3445 ;-- CL 1948, 211.54 ;-- Am. 1960, Act 8, Eff. Aug. 17, 1960

Popular Name: Act 206