

TECHNOLOGY PARK DEVELOPMENT ACT (EXCERPT)
Act 385 of 1984

207.713 Technology park facilities tax; failure to pay; remedies; tax as lien; enforcement; disbursement of tax and interest.

Sec. 13.

(1) If a technology park facilities tax applicable to personal property is not paid within the time permitted by law for payment of taxes without penalty imposed under the general property tax act, Act No. 206 of the Public Acts of 1893, being sections 211.1 to 211.157 of the Michigan Compiled Laws, the officer to whom the technology park facilities tax is first payable may in his or her own name or in the name of the city, village, township, or county of which he or she is an officer, and in the manner and under the circumstances provided for a township or city treasurer by Act No. 206 of the Public Acts of 1893, collect an amount sufficient to pay the tax, the expenses of sale, and the interest on the tax at the rate of 9% per annum from the date the tax was first payable. In the alternative, the officer, in his or her own name or in the name of the city, village, township, or county of which he or she is an officer, may institute a civil action against the owner of the facility in the circuit court of the county in which the facility is located or in the circuit court of the county in which the holder of the certificate resides or has his, her, or its principal place of business, to recover the amount of the tax and interest on the tax at the rate of 9% per annum from the date the tax was first payable.

(2) The officer may seek a jeopardy assessment in the manner and under the circumstances provided for the treasurer of a city, village, or township by Act No. 55 of the Public Acts of 1956, being sections 211.691 to 211.697 of the Michigan Compiled Laws, as an additional means of collecting the amount of the tax under those circumstances.

(3) A technology park facilities tax applicable to real property, until paid, shall be a lien upon the real property to which the certificate is applicable. The officer may seek enforcement of the lien in the circuit court according to procedures for enforcement of a mortgage lien and only after filing the following with the register of deeds of the county in which the real property is located:

(a) A certificate of nonpayment of the tax.

(b) An affidavit of proof of service by certified mail of the certificate of nonpayment on the owner of the facility and, if different, on the holder of the certificate.

(4) The officer may pursue 1 or more of the remedies provided in this section until the officer has received the amount of the tax, interest on the tax, and costs allowed by this act or by the revised judicature act of 1961, Act No. 236 of the Public Acts of 1961, being sections 600.101 to 600.9947 of the Michigan Compiled Laws. The amount of the tax and interest on the tax shall be disbursed by the officer as provided in section 12 for the disbursement of the technology park facilities tax.

History: 1984, Act 385, Imd. Eff. Dec. 28, 1984