

SENATE BILL No. 350

June 4, 2019, Introduced by Senator LASATA and referred to the Committee on Finance.

A bill to amend 1895 PA 3, entitled
 "The general law village act,"
 by amending section 18 (MCL 69.18), as amended by 1984 PA 179.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 18. (1) Taxes collected by a village ~~shall~~ become a lien
 2 against the property on which assessed on July 1. Taxes collected
 3 on or before September 14 in each year ~~shall be without~~ **ARE NOT**
 4 **SUBJECT TO** interest. Taxes collected after September 14 of any year
 5 shall bear interest at the rate imposed by ~~section 59 of Act No.~~
 6 ~~206 of the Public Acts of 1893, being section 211.59 of the~~
 7 ~~Michigan Compiled Laws,~~ **THE GENERAL PROPERTY TAX ACT, 1893 PA 206,**
 8 **MCL 211.1 TO 211.155,** on delinquent property tax levies ~~which~~ **THAT**
 9 became a lien in the same year. The village taxes ~~which~~ **THAT** are

1 collected by a village ~~shall be~~ **ARE** subject to the same fees and
2 charges the village may impose under ~~section 44 of Act No. 206 of~~
3 ~~the Public Acts of 1893, being section 211.44 of the Michigan~~
4 ~~Compiled Laws.~~ **SECTION 44 OF THE GENERAL PROPERTY TAX ACT, 1893 PA**
5 **206, MCL 211.44.** All interest and property tax administration fees
6 that are imposed ~~prior to~~ **BEFORE** the date these taxes are returned
7 delinquent and that are attributable to village taxes ~~shall belong~~
8 to the village. Interest and, to the extent permitted by ~~section 44~~
9 ~~of Act No. 206 of the Public Acts of 1893,~~ **SECTION 44 OF THE**
10 **GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.44,** fees ~~shall~~ **MUST**
11 be included in the unpaid tax rolls or the delinquent tax rolls
12 returned to the county treasurer on September 15, or not later than
13 March 1 if the warrant is extended.

14 (2) Taxes collected by the village ~~shall~~ **MUST** be returned
15 delinquent to the county treasurer on September 15 unless the
16 governing body of the village by resolution ~~adopted on or before~~
17 ~~June 1 of each year~~ determines that the village taxes ~~shall~~ **WILL** be
18 returned to the county treasurer on the same date that county taxes
19 are returned delinquent for collection. **THE RESOLUTION MUST BE**
20 **ADOPTED ON OR BEFORE JUNE 1 TO BE EFFECTIVE AS TO THE IMMEDIATELY**
21 **SUCCEEDING SUMMER TAX LEVY AND, SUBJECT TO THIS QUALIFICATION, IS**
22 **EFFECTIVE AS TO ALL SUBSEQUENT TAX LEVIES UNTIL REVOKED BY**
23 **RESOLUTION OF THE GOVERNING BODY OF THE VILLAGE. A REVOKING**
24 **RESOLUTION MUST BE ADOPTED ON OR BEFORE JUNE 1 TO BE EFFECTIVE AS**
25 **TO THE IMMEDIATELY SUCCEEDING SUMMER TAX LEVY AND, SUBJECT TO THIS**
26 **QUALIFICATION, IS EFFECTIVE AS TO ALL SUBSEQUENT TAX LEVIES. A**
27 resolution ~~shall~~ **OF EITHER KIND MUST** be forwarded to the county

1 treasurer before ~~THE~~ July 1 each year. ~~The TAX LEVY TO WHICH IT~~
2 ~~FIRST APPLIES. A VILLAGE COLLECTING DELINQUENT TAXES UNDER THIS~~
3 ~~SECTION SHALL SPECIFY IN THE~~ village tax bill for each year or a
4 separate enclosure with the tax bill ~~shall specify where such~~
5 delinquent taxes are to be paid.

6 (3) If the unpaid village taxes are returned to the county
7 treasurer ~~prior to~~ ~~BEFORE~~ March 1 of the year following the levy of
8 the village taxes, the county treasurer shall add to ~~such~~ ~~THOSE~~
9 taxes fees and interest in the same amount as would have been added
10 if collected by the village treasurer. As of March 1, the
11 accumulated interest and the fees on ~~such~~ ~~THOSE~~ taxes ~~which~~ ~~THAT~~
12 may be imposed and returned delinquent ~~shall~~ ~~MUST~~ be added to and
13 become a part of the village tax subject to the interest and fees
14 charged by the county treasurer on the delinquent taxes ~~pursuant to~~
15 ~~section 59 of Act No. 206 of the Public Acts of 1893.~~ ~~UNDER THE~~
16 ~~GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.1 TO 211.155.~~

17 (4) Within 1 week after the expiration of the time limited in
18 the warrant for the collection of the taxes levied on the roll, or
19 within 1 week after the time to which the warrant may have been
20 renewed or extended, if the treasurer has been unable to collect
21 any of the taxes on the roll on real property, the treasurer shall
22 return all unpaid taxes on real property to the county treasurer in
23 the same manner and with like effect as returns by township
24 treasurers. The taxes returned ~~shall~~ ~~MUST~~ be collected in the same
25 manner as other taxes returned to the county treasurer are
26 collected ~~pursuant to~~ ~~UNDER~~ the general property tax act, ~~Act No.~~
27 ~~206 of the Public Acts of 1893, being sections 211.1 to 211.157 of~~

1 ~~the Michigan Compiled Laws, 1893 PA 206, MCL 211.1 TO 211.155,~~ with
2 the same rate of interest and fees. All taxes ~~upon~~ **ON** real property
3 returned as delinquent ~~shall be~~ **ARE** and remain a lien on the
4 property until paid. The county treasurer at the time that he or
5 she ~~makes the return~~ **RETURNS** to the department of treasury ~~of~~
6 delinquent taxes assessed under the general property tax act, ~~Act~~
7 ~~No. 206 of the Public Acts of 1893,~~ **1893 PA 206, MCL 211.1 TO**
8 **211.155,** shall also ~~make a return of~~ all village taxes that were
9 returned delinquent to his or her office and ~~remaining~~ **THAT REMAIN**
10 unpaid on March 1 of the year ~~in which~~ **OF** the return. ~~is made.~~