

Public Act 198 of 1974, as amended

Delinquent IFT payments for real and personal property

207.562 Failure to pay tax applicable to personal property; seizure and sale of personal property; civil action; jeopardy assessment; disbursement.
Sec. 12.

(1) If the industrial facility tax applicable to personal property is not paid within the time permitted by law for payment without penalty of taxes imposed under Act No. 206 of the Public Acts of 1893, as amended, the officer to whom the industrial facility tax is first payable may in his own name or in the name of the city, village, township, or county of which he is an officer, seize and sell personal property within this state of the owner who has so neglected or refused to pay the industrial facility tax applicable to personal property, to an amount sufficient to pay the tax, the expenses of sale, and interest on the tax at the rate of 9% per annum from the date the tax was first payable; or the officer may in his own name or in the name of the city, village, township, or county of which he is an officer, institute a civil action against the owner in the circuit court of the county in which the facility is located or in the circuit court of the county in which the owner resides or has his or its principal place of business, and in that civil action recover the amount of the tax and interest thereon at the rate of 9% per annum from the date the tax was first payable.

(2) The officer may proceed to make a jeopardy assessment, in the manner and under the circumstances provided by Act No. 55 of the Public Acts of 1956, being sections 211.691 to 211.698 of the Michigan Compiled Laws, as an additional means of collecting the amount of the tax under those circumstances.

(3) The officer may pursue 1 or more of the remedies provided in this section until such time as he has received the amount of the tax and interest thereon and costs allowed by this act or by law governing the proceedings of civil actions in the circuit courts. The amount of the tax and interest thereon shall be disbursed by the officer in the same manner as the industrial facility tax is disbursed when first payable.

History: 1974, Act 198, Imd. Eff. July 9, 1974 .

Popular Name: Act 198

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207.563 Tax applicable to real property as lien; certificate of nonpayment as prerequisite to proceedings upon lien; automatic termination of exemption certificate.
Sec. 13.

(1) The amount of the tax applicable to real property, until paid, shall be a lien upon the real property to which the certificate is applicable; but only upon the filing by the officer of a certificate of nonpayment of the industrial facility tax applicable to real property, together with an affidavit of proof of service of the certificate of nonpayment upon the owner of the facility by certified mail with the register of deeds of the county in which the real property is situated, may proceedings then be had upon the lien in the same manner as provided by law for the foreclosure in the circuit courts of mortgage liens upon real property.

(2) On or after the December 31 next following the expiration of 60 days after the service upon the owner of a certificate of nonpayment and the filing of the certificate of nonpayment, if payment has not been made within the intervening 60 days, provided for by subsection (1), the industrial facilities exemption certificate shall automatically be terminated.

History: 1974, Act 198, Imd. Eff. July 9, 1974 .

Popular Name: Act 198

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