

State Tax Commission September 24, 2010 Tip
Topic: MCL 211.7d, Senior Citizen & Disabled Housing & Delinquent Taxes



Dear STaCy,

I am the assessor for a local unit that has a Senior Citizen & Disabled Housing property exempt under MCL 211.7d located within my local unit. Considering the Department of Treasury makes the payment in lieu of tax (PILT) for these properties, and I have not yet received payment, these properties are now listed as delinquent. How do I handle this situation and do these properties actually go into the forfeiture?

Sincerely,
Notawana B. Late

Dear Ms. Late:

That is a very good question. Generally, when the tax payment is late for a particular parcel of property it triggers the property to become delinquent. However, Senior Citizen & Disabled Housing property is to be handled differently by assessors and treasurers.

State Tax Commission Bulletin 6 of 2010 directs assessors as follows: Property that is used for occupancy or used solely by elderly or disabled families and is eligible for exemption under Section 211.7d is not subject to forfeiture, foreclosure, and delinquent taxes under the act for any year in which the property is exempt.

Remember, the Department of Treasury sends the PILT payments for Senior Citizen & Disabled Housing properties to the appropriate local units annually in December.

Sincerely,
STaCy