TAX REVERSION PROCEDURE FOR OPT-OUT COUNTIES

ESTABLISHED BY P.A. 123 OF 1999

YEAR ONE

Summer Tax Levy
July 1

Winter Tax Levy
December 1

Unpaid taxes are returned delinquent to County Treasurer
March 1

Fees attaching on this date:
4% county property tax administration fee
PLUS
1% per month non-compounded interest

County Treasurer enters unpaid taxes on county books; makes statement of said taxes to State Treasurer. Statement is not sent to state, but held at county.
May 1 (30-day extension available)

01 **Deadline for first tax notice by County Treasurer**
June 1
(first-class mail)

02 **Deadline for second tax notice by County Treasurer**
September 1
(first-class mail)

County Treasurer attaches additional $15 fee
October 1

03 **County Treasurer prepares forfeiture list for delinquent taxes**
November 1

04 **County Treasurer determines and compiles all parcel information available from the local treasurer, local assessor, or county treasurer for properties included on forfeiture list.**
December 1

YEAR TWO

05 **Deadline for third tax notice by County Treasurer**
February 1
(by certified mail, although first class mail or publication may be necessary alternatives)

Property forfeits for delinquent taxes, subject to right of redemption
March 1

Fees attaching on this date:
$175.00 per parcel fee
PLUS
0.5% per month interest retroactive to 3/1 of previous year

Certified Abandoned Property (See CAP Module) and other properties forfeited for delinquent taxes enter the process here

06 **County Treasurer prepares and transmits forfeited property information to county register of deeds and the state (which uses specific forms and system guidelines**
March 1 – April 15

07 **State begins title work for forfeited parcels**
After March 1
(May 1 deadline for commencement of work)

08 **Deadline for state to file circuit court petition requesting hearing and judgment with respect to forfeited parcels**
June 15

Note: State may withhold from petition property which is held by a person undergoing substantial financial hardship, or property held by minor heirs or persons who are incompetent.

09 **State sends notice of show cause and foreclosure hearing to addresses reasonably calculated to apprise owners of a property interest**
>30 days prior to show cause hearing

10 **State conducts site visits to forfeited parcels, provides oral information to occupant, determines occupant's ability to understand advice given, may post written notice on property, and records proof of service with county register of deeds**
>30 days prior to show cause hearing

11 **State publishes notice for 3 consecutive weeks in newspaper located within the county if owner cannot be located or if notice cannot be otherwise served.**
>30 days prior to show cause hearing

YEAR THREE

12 **Deadline for state to hold administrative show cause hearings for delinquent taxes**
>7 days prior to hearing

13 **Deadline for judicial foreclosure hearing for delinquent taxes**
Last day in February

Uncontested

Deadline for circuit court entry of foreclosure judgment in uncontested cases for delinquent taxes
March 11

Contested

Deadline for circuit court entry of foreclosure judgment in contested cases is 10 days after conclusion of hearing.

14 **Deadline for circuit court entry of foreclosure judgment in uncontested cases for delinquent taxes**
March 11

15 **Deadline for filing appeal with court of appeals in cases for delinquent taxes**
21 days after entry of judgment

Note: The Court may withhold from foreclosure property which is held by a minor heir, a person who is incompetent, or a person without means of support.

Fee Simple Title Awarded to state
22 days after entry of judgment

OPTIONAL
If July sale is held, date and time of sale must be published in newspaper
>30 days prior to sale

16 **OPTIONAL**
Starting date for state to conduct land sale(s) of property forfeited for delinquent taxes
3rd Tuesday in July
(Minimum Bid)

Deadline for completion of July sale(s)
15 days after commence-ment of sale(s)

Date and time of September sale must be published in newspaper
>30 days prior to sale

17 **Starting date for state to conduct land sale(s) of property forfeited for delinquent taxes**
3rd Tuesday in September
(Minimum Bid)

Deadline for completion of September sale(s)
15 days after commence-ment of sale(s)

18 **Starting date for state to conduct land sale of property forfeited for delinquent taxes**
3rd Tuesday in November
(No Minimum Bid)

Deadline for completion of November sale
December 1

19 **Proceeds from sale are distributed according to order of priority established in statute**
Following conclusion of each sale

20 **State transmits list of unsold properties to local governmental units in which properties are located**
December 1

Deadline for local unit to file written objection to receipt of property
December 29

State transfers property to local unit of government (unless written objection filed, in which case state retains possession of property)
December 30

Rights of Refusal Module (with suggested time frames) 21

State is granted first right of refusal to purchase property at the greater of minimum bid or fair market value
1st Tuesday in July or, if July sale is not held, 1st Tuesday in September

3 Days

City, village or township, may purchase property for a public purpose at the minimum bid price
Following state decision not to purchase
(Transfer must occur within 30 days)

3 Days

County may purchase property at the minimum bid price
Following local unit decision not to purchase

If property is subsequently sold for greater than the minimum bid price and all improvement costs, the excess money must be remitted to the county's delinquent tax property sales proceeds account.

LEGEND

- Indicates city, village or township responsibility
- Indicates county responsibility
- Indicates state responsibility
- Indicates judicial responsibility
- Indicates more detail is included in numbered reference section
- Redemption Procedure 1
- Redemption Procedure 2
- Redemption Procedure 3
- Redemption Procedure 4