

HELPFUL HINTS

A. Buying a Business

1. Make sure that the seller has paid the personal property taxes.
2. Be aware! If you buy after January 1st, the tax bills for the following July-December may be in the name of the old business, but the tax lien on the property remains. Therefore, the property may be seized to pay delinquent personal property taxes even though you may be the new property owner. Make sure you contact the Assessor's Office and make changes in writing.
3. Call the Township/City Treasurer's Office to find out what personal property taxes are outstanding.

B. Opening a Business

Please contact the Township/City Assessor's Office to notify them that you are in business within the Township/City and for information concerning personal property.

C. Going Out of Business

Contact the Township/City Assessor and the Township/City to let them know.

D. Leasing Equipment

Leased equipment should be reported on the personal property statement.

As the owner of a business, you can benefit greatly from understanding Personal Property Taxes and how they affect your business. This brochure is designed to provide you with information you need to meet the requirements of the law. If you have any further questions, please contact the Township or City Treasurer's Office for current information or the Township/City Assessor's Office or the County Treasurer for delinquent information.

Blackman	(517) 788-4345
Columbia	(517) 592-2000
Concord	(517) 524-8291
Grass Lake	(517) 522-8464
Hanover	(517) 563-2791
Henrietta	(517) 596-3379
Leoni	(517) 764-4694
Liberty	(517) 529-4374
Napoleon	(517) 536-8694
Norvell	(517) 536-4370
Parma	(517) 629-8277
Pulaski	(517) 524-6619
Rives	(517) 569-2232
Sandstone	(517) 784-2712
Spring Arbor	(517) 750-2800
Springport	(517) 857-2030
Summit	(517) 788-4133
Tompkins	(517) 782-3469
Waterloo	(517) 596-8200
City of Jackson	(517) 788-4043



JACKSON COUNTY PERSONAL PROPERTY TAXES

BUSINESS OWNERS GUIDE TO PERSONAL PROPERTY TAXES

JACKSON COUNTY TREASURER

Karen A. Coffman

120 West Michigan Avenue
Jackson, Michigan 49201

Telephone: (517) 788 - 4418

Fax: (517) 788 - 4642

www.co.jackson.mi.us

Personal Property taxes a Guide For Businesspersons

DELINQUENT PERSONAL PROPERTY TAXES

I. PURPOSE

The purpose of this brochure is to familiarize business owners with the Personal Property tax. We will attempt to explain the function of the Township/City Treasurer's and Assessor's Offices in the administration of the tax.

2. PERSONAL PROPERTY

Personal property includes furniture, fixtures, equipment, and machinery used in the operation of a business. Typical items are desks, chairs, computers, cash registers, racks, beds, televisions, tools, cabinets, and anything used for business but not for resale. If you question whether the property qualifies for the tax, contact the Township/City Assessor's Office.

A. TAX DAY

The Township/City Assessor values your personal property on Tax Day. Under Michigan Law, (211.2) Tax Day is December 31st of each year. Property valued at market or true cash value and assessed at 50% thereof.

B. STATEMENT OF PERSONAL PROPERTY

The Township/City Assessor mails out personal property statements in December of each year. Under State Law, statements are to be filed with the Assessor declaring all personal property. Should you not receive a statement in early January, please contact the Assessor's Office, where your business is located.

C. RETURNING THE FORM

It is imperative that you return the completed statement in a timely fashion. Statements are due by February 20th of each year. If you do not return this statement, the Assessor is obligated, by law, to estimate the assessment based on available information. If you have gone out of business you must fill that in on the statement. **DO NOT ASSUME** that because you are out of business the Assessor will not assess the personal property. Remember, estimated assessments are valid.

D. CONTESTING THE ASSESSMENT

An assessment may be contested if you feel it is inaccurate. If you disagree with your assessment please contact the Assessor. If needed, you may appeal to the local Board of Review and further to the Michigan Tax Tribunal. However, to file with the Tribunal, you must have filed your personal property tax statement and must appeal to the local Board of Review. Contact the Assessor's Office for further details regarding this process.

E. JEOPARDY ASSESSMENT

When the Township becomes aware of a business closing, selling, transferring, or downsizing, or if the previous year's personal property tax is delinquent, the Treasurer will levy what is called a "Jeopardy Assessment."

Under this procedure, both the July and December bills will be issued in advance to ensure collection of the tax. Non-payment of a jeopardy assessment or prior year's bills will result in seizure or lawsuit.

If you owe delinquent personal property taxes, **PAY THEM**. The non-payment of these taxes may result in the seizure of the property. Personal Property taxes are considered delinquent the day after they are due. If you have a dispute, pay the taxes and pursue action to show why reimbursement should be made. But, once the opportunity to appeal with the Board of Review has passed and a bill has been issued, the assessment and the bill are both valid and the tax is not refundable.

A. SEIZURE

The Treasurer is authorized to seize and sell personal property of a business if personal property taxes remain unpaid. (Periodic statements serve as a formal notice that the tax is outstanding.) A jeopardy assessment for future taxes, based on the Tax Day assessment, can be levied if these are not paid.

B. POSTING OF NOTICE

Once seized, the personal property of the business is tagged or removed from the property. All property seized will fall under the control of the Treasurer.

C. SALE OF PROPERTY

If unpaid personal property taxes remain after seizure, the Treasurer may sell the property in accordance with State Law (211.47)

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.56 Indorsing settlement of bond on statement; discharge from obligation of bond; liability on bond for incorrect returns; deposit, filing, and preservation of tax roll; tax roll as evidence; statement of uncollected personal property taxes; warrant authorizing collection; payment of sums collected; credit and receipt for collection; liability; agreement for collection of delinquent personal property taxes; condition; notice demanding payment; neglecting or refusing to pay tax; distraint and sale; legal and equitable remedies; collection, deposit, and use of fees, interest, penalties, costs, charges, or expenses; transfer of excess money; distribution of taxes collected.

Sec. 56. (1) The county treasurer shall indorse on the statement given to the township treasurer the fact of the settlement on the bond of the township or city treasurer, which indorsement shall operate as a discharge of the township or city treasurer and his or her sureties from the obligation on the bond, unless the return of the treasurer is incorrect, in which case the bond shall continue in force, and the township or city treasurer and his or her sureties shall be liable on the bond for all damages occasioned by incorrect returns. The township treasurer shall immediately deposit his or her tax roll with the county treasurer, who shall file and preserve the tax roll in his or her office. This tax roll or a certified copy of this tax roll shall, for all purposes and in all courts, actions, and proceedings, be taken, held, and used as evidence, in the same manner and with like effect as the original roll.

(2) The county treasurer shall give the township or city treasurer a statement of all the personal property taxes which remain uncollected, taken from the return of the township or city treasurer, with a warrant authorizing the township or city treasurer, or his or her successor, to collect them pursuant to law, and after receipt of this statement the township or city treasurer, or his or her successor, shall have the same power to collect the personal property taxes as under the original warrant. A township or city shall not be required to advance to the county treasurer or school district treasurer the amount of any unpaid county and school district taxes assessed against personal property, but any sums collected by any township or city treasurer upon county personal property taxes subsequent to the settlement with the county treasurer shall be paid to the county treasurer and any sums collected by any township or city treasurer upon school district personal property taxes subsequent to the settlement with the county treasurer shall be paid to the school district treasurer within 10 days after the collection. The county treasurer and the township or city treasurer shall then credit the remitted personal property tax collections upon the returned tax roll and give receipt for them. The bond, if any, given by the township or city treasurer to the county treasurer covering the collection of county and school taxes shall not be kept in force on account of any unpaid personal property taxes but in case any treasurer should default in the payment to the county treasurer of any collected county personal property taxes or to the school district treasurer of any collected school district personal property taxes, after the termination of the bond, then the township or city of which he or she is treasurer shall be liable for these tax collections.

(3) Notwithstanding subsection (2) and upon an agreement entered into by the governing body of the local property tax collecting unit and the county board of commissioners with the concurrence of the county treasurer, the county treasurer shall be responsible for the collection of the delinquent personal property taxes of the city or township. The agreement shall specify the period during which the county treasurer shall be responsible for the collection of delinquent personal property taxes. However, a county may condition such an agreement upon the county entering into similar agreements with other local property tax collecting units in the county. After the accounting has been made and the other duties required by this section are performed, the county treasurer shall collect delinquent personal property taxes collected by the local property tax collecting unit which has entered into an agreement pursuant to this subsection. Within 120 days after March 1 of each year the county treasurer shall send notices to all known delinquent personal property taxpayers, demanding payment of the delinquent personal property taxes. Failure to send or receive the notice shall not in any way prejudice the right to collect or enforce the payment of the tax. If a delinquent personal property taxpayer neglects or refuses to pay the tax, the county treasurer shall have powers of distraint and sale identical to those given to the township or city treasurer in section 47. The county treasurer may also use whatever remedies there may be at law or equity for the collection of any indebtedness in order to enforce the payment of the tax. The county treasurer shall add to the amount of the assessed tax any collection or administration fee, distraint and sale fee, interest, penalty, or charge provided by this act and shall also collect whatever costs, fees, or expenses allowed by a court in which action was taken. For each county that has agreed to collect delinquent personal property taxes pursuant to this subsection, a county delinquent personal property tax administrative fund is established and all fees, interest, penalties, costs, charges, or expenses the

county treasurer collects pursuant to this subsection shall be deposited into this fund. The money in this fund shall be used by the county treasurer to pay the costs of collecting delinquent personal property taxes. To the extent that money in this fund exceeds the cost of collecting delinquent personal property taxes, the county treasurer shall intermittently transfer the excess money to the general fund of the county. The amount of the assessed taxes collected by the county treasurer shall be distributed to the different taxing units in the same manner as the delinquent real property taxes collected by him or her are distributed.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3879;—CL 1915, 4052;—CL 1929, 3447;—Am. 1933, Act 200, Eff. Oct. 17, 1933;—Am. 1945, Act 269, Eff. Sept. 6, 1945;—Am. 1947, Act 339, Eff. Oct. 11, 1947;—CL 1948, 211.56;—Am. 1971, Act 144, Imd. Eff. Nov. 12, 1971;—Am. 1982, Act 539, Eff. Mar. 30, 1983.

Popular name: Act 206

Pay this tax to:
JACKSON COUNTY TREASURER
 KAREN A COFFMAN
 JACKSON COUNTY TREASURER
 120 WEST MICHIGAN AVE
 JACKSON MI 49201

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT. THANK YOU.

*****FIRST NOTICE*****

Delinquent Tax for Property Number:
P-256950000

TAXPAYER NOTE: Are your name & mailing address correct?
 If not, please make corrections below. Thank You.

Due if paid by	09/01/09	2,611.59
Due if paid by		0.00
Due if paid by		0.00

Property Address:
 1 V

Make check payable to:
JACKSON COUNTY TREASURER

WILMORT ENTERPRISES LLC

 1339 HORTON RD
 JACKSON MI 49203

Amount Remitted: _____

*MINIMUM TRANSACTION OF \$10.00 REQUIRED

Please detach along perforation. Keep the bottom portion for your records.

JACKSON COUNTY DELINQUENT PERSONAL PROPERTY TAX NOTICE

KAREN A COFFMAN
 JACKSON COUNTY TREASURER
 120 WEST MICHIGAN AVE
 JACKSON MI 49201
 517-788-4418
 www.co.jackson.mi.us

***VISA & MC CREDIT & DEBIT PAYMENTS
 ACCEPTED OR PAY ONLINE @
 www.co.jackson.mi.us *MINIMUM
 TRANSACTION OF \$10.00 REQUIRED**

WILMORT ENTERPRISES LLC

 1339 HORTON RD
 JACKSON MI 49203

*****FIRST NOTICE*****

DELINQUENT TAXES DUE

TAX YEAR	BASE TAX	TOTAL DUE IF PAID BY 09/01/09	TOTAL DUE IF PAID BY	TOTAL DUE IF PAID BY
2008	984.72	1,093.04		
2007	1,234.60	1,518.55		
TOTAL	2,219.32	2,611.59	0.00	

PROPERTY INFORMATION
 Property Number: P-256950000
 School Dist: JACKSON PUBLIC
 Property Address:
 1 V
 JACKSON

LEGAL DESCRIPTION:
 PERSONAL PROPERTY

In accordance with section 211.46 of the compiled laws of the State of Michigan, demand is hereby made for full payment. To avoid further interest charges, PLEASE PAY NOW. If these taxes have already been paid contact the County Treasurer immediately so your records can be cleared of these unpaid taxes. If you would like to set up monthly payments please call our office at 517-788-4418. Under the Law, it is my duty to seize and sell enough of your personal property to pay said amount plus fees and charges of such sale. I shall be obligated to comply with the law and seize your personal property and sell the same to satisfy said

I want to work with you. Please do not make it necessary for me to seize your personal property and sell at public auction in order that the above tax may be paid.

Michigan General Property Tax Law required firm in business on December 31, (tax day) pay a full years Personal Property Tax for following year. The tax liability regardless of when the firm ceases operations in the taxing Michigan General Property Tax Law, Sec (2) states in part "Failure to send or notice shall not prejudice the right to or enforce payment of the tax"

Pay this tax to:

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT. THANK YOU.

JACKSON COUNTY TREASURER
KAREN A COFFMAN
JACKSON COUNTY TREASURER
120 WEST MICHIGAN AVE
JACKSON MI 49201

*****SECOND NOTICE*****

Delinquent Tax for Property Number:
P-256950000

TAXPAYER NOTE: Are your name & mailing address correct?
If not, please make corrections below. Thank You.

Due if paid by	10/01/09	2,633.79
Due if paid by		0.00
Due if paid by		0.00

Property Address:
1 V

WILMORT ENTERPRISES LLC

1339 HORTON RD
JACKSON

MI 49203

Make check payable to:

JACKSON COUNTY TREASURER

Amount Remitted: _____

Please detach along perforation. Keep the bottom portion for your records.

JACKSON COUNTY DELINQUENT PERSONAL PROPERTY TAX NOTICE

KAREN A COFFMAN
JACKSON COUNTY TREASURER
120 WEST MICHIGAN AVE
JACKSON MI 49201
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www.co.jackson.mi.us *MINIMUM
TRANSACTION OF \$10.00 REQUIRED**

WILMORT ENTERPRISES LLC

1339 HORTON RD
JACKSON MI 49203

*****SECOND NOTICE*****

DELINQUENT TAXES DUE

TAX YEAR	BASE TAX	TOTAL DUE IF PAID BY 10/01/09	TOTAL DUE IF PAID BY	TOTAL DUE IF PAID BY
2008	984.72	1,102.89		
2007	1,234.60	1,530.90		
TOTAL	2,219.32	2,633.79	0.00	

PROPERTY INFORMATION

Property Number: P-256950000
School Dist: JACKSON PUBLIC
Property Address:
1 V
JACKSON

LEGAL DESCRIPTION:

PERSONAL PROPERTY

In accordance with section 211.46 of the compiled laws of the State of Michigan, demand is hereby made for full payment. To avoid further interest charges, PLEASE PAY NOW. If these taxes have already been paid contact the County Treasurer immediately so your records can be cleared of these unpaid taxes. If you would like to set up monthly payments please call our office at 517-788-4418. Under the Law, it is my duty to seize and sell enough of your personal property to pay said amount plus fees and charges of such sale. I shall be obligated to comply with the law and seize your personal property and sell the same to satisfy said

I want to work with you. Please do not make it necessary for me to seize your personal property and sell at public auction in order that the above tax may be paid.

Michigan General Property Tax Law required firm in business on December 31, (tax day) pay a full years Personal Property Tax for following year. The tax liability regardless of when the firm ceases operations in the taxing Michigan General Property Tax Law, Sec (2) states in part "Failure to send or notice shall not prejudice the right to or enforce payment of the tax"

Label

Pay this tax to:

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT. THANK YOU.

JACKSON COUNTY TREASURER
KAREN A COFFMAN
JACKSON COUNTY TREASURER
120 WEST MICHIGAN AVE
JACKSON MI 49201

*****FINAL NOTICE*****

Delinquent Tax for Property Number:
P-256950000

TAXPAYER NOTE: Are your name & mailing address correct?
If not, please make corrections below. Thank You.

Due if paid by	11/01/09	2,655.98
Due if paid by		0.00
Due if paid by		0.00

Property Address:
1 V

Make check payable to:
JACKSON COUNTY TREASURER

WILMORT ENTERPRISES LLC

1339 HORTON RD
JACKSON MI 49203

Amount Remitted: _____

Please detach along perforation. Keep the bottom portion for your records.

JACKSON COUNTY DELINQUENT PERSONAL PROPERTY TAX NOTICE

KAREN A COFFMAN
JACKSON COUNTY TREASURER
120 WEST MICHIGAN AVE
JACKSON MI 49201
517-788-4418
www.co.jackson.mi.us

*****FINAL NOTICE*****

DELINQUENT TAXES DUE

TAX YEAR	BASE TAX	TOTAL DUE IF PAID BY 11/01/09	TOTAL DUE IF PAID BY	TOTAL DUE IF PAID BY
2008	984.72	1,112.73		
2007	1,234.60	1,543.25		
TOTAL	2,219.32	2,655.98	0.00	

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ACCEPTED OR PAY ONLINE @
www.co.jackson.mi.us *MINIMUM
TRANSACTION OF \$10.00 REQUIRED**

WILMORT ENTERPRISES LLC

1339 HORTON RD
JACKSON MI 49203

PROPERTY INFORMATION

Property Number: P-256950000
School Dist: JACKSON PUBLIC
Property Address:
1 V
JACKSON

LEGAL DESCRIPTION:

PERSONAL PROPERTY

The records of this office show that you have failed to pay the Personal Property Taxes assessed against you. Under the Law, it is my duty to seize and sell enough of your personal property to pay said amount plus fees and charges of such sale.

Michigan General Property Tax Law required firm in business on December 31, (tax day) pay a full years Personal Property Tax for following year. The tax liability regardless of when the firm ceases operations in the taxing Michigan General Property Tax Law, Sec (2) states in part "Failure to send or notice shall not prejudice the right to or enforce payment of the tax"

This is to notify you that unless said taxes, interest and collection fees are paid on or before the above date, I shall be obligated to comply with the law and seize your personal property and sell the same to satisfy said amount WITHOUT FURTHER NOTICE.

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.46 Collecting personal property taxes remaining unpaid on February 15; demand; receipt for payment; entering fact and date of payment on tax roll.

Sec. 46. (1) For the purpose of collecting personal property taxes remaining unpaid on February 15, the treasurer shall, thereafter during that month, make demand for the payment of taxes either personally or by mail. In cases of companies or corporations demand may be made at the principal or other office of the company or corporation, or by mail directed to the corporation or company, or its principal officer at its usual place of business. In cities where some special provision is made for demand or collection of taxes, the collector or treasurer shall comply with the special provision, or otherwise be bound by this act.

(2) If demand is sent by mail, the amount of the tax shall be stated along with the place and time where and when the taxes may be paid. The treasurer shall give a receipt for every tax paid, and shall cause to be entered in an indelible manner the fact of payment, and the date of payment upon his or her tax roll.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3869;—CL 1915, 4042;—CL 1929, 3437;—CL 1948, 211.46;—Am. 1982, Act 539, Eff. Mar. 30, 1983.

Popular name: Act 206



**JACKSON COUNTY TREASURER
JANET C. ROCHEFORT**

120 West Michigan Avenue
Jackson, Michigan 49201

Telephone: (517) 788 - 4418

Fax: (517) 788 - 4642

www.co.jackson.mi.us

May 23, 2006

AGREEMENT

This is an agreement between CAMSHAFT MACHINE CO, and JANET C. ROCHEFORT, JACKSON COUNTY TREASURER, 120 West Michigan Avenue, Jackson, Michigan 49201. This agreement has to do with delinquent personal property taxes assessed to CAMSHAFT MACHINE CO. for the year (s) 2004 and 2005. The property has been assessed by the Township of BLACKMAN.

And is identified on tax rolls by the parcel numbers of 900-08-40-600-005-20 and 000-08-22-302-006-01 for delinquent real property. As of the date of this agreement, the total amount of delinquent personal property taxes due with accumulated interest and fees is \$65,237.82. With regard to the total amount of delinquent real property, as of the date of this agreement, taxes due with accumulated interest and fees is \$126,373.78.

THE TERMS OF THIS AGREEMENT:

1. The Jackson County Treasurer will not seize for auction the personal property of CAMSHAFT MACHINE CO. LLC, as long as the above mentioned meets the payment schedules described in paragraph 2. If any payment is missed, the Jackson County Treasurer, without further notice to the above mentioned, will seize for auction said personal property in an amount sufficient to satisfy the personal property tax, including interest, penalty and cost.
2. CAMSHAFT MACHINE CO. LLC will pay not less than the amount of \$10,000 as stipulated on the attached payment schedule, until all taxes, accumulated interest and fees are paid in full. Payments must be received by the Jackson County Treasurer by the agreed upon dates or this agreement shall be null and void.

Mike Easterday – President CAMSHAFT

Joe Battles – CFO – Treasurer CAMSHAFT

Janet C. Rochefort - Jackson County Treasurer



**JACKSON COUNTY TREASURER
JANET C. ROCHEFORT**

120 West Michigan Avenue
Jackson, Michigan 49201

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Payment Date	Amount due	Type of Tax	Parcel #
May 26, 2006	10,000	2004 Personal	900-08-40-600-005-20
June 9, 2006	10,000	2004 Personal	900-08-40-600-005-20
June 23, 2006	10,000	2004 Personal	900-08-40-600-005-20
July 7, 2006	10,000	2005 Personal	900-08-40-600-005-20
July 21, 2006	10,000	2005 Personal	900-08-40-600-005-20
August 4, 2006	10,000	2005 Personal	900-08-40-600-005-20
August 11, 2006	10,000	2004 Real	900-08-40-600-005-20
August 18, 2006	10,000	2004 Real	000-08-22-302-006-01
August 18, 2006	10,000	2004 Real	000-08-22-302-006-01
August 25, 2006	10,000	2004 Real	000-08-22-302-006-01
September 1, 2006	10,000	2004 Real	000-08-22-302-006-01
September 8, 2006	10,000	2004 Real	000-08-22-302-006-01
September 15, 2006	10,000	2004 Real	000-08-22-302-006-01
September 22, 2006	10,000	2004 Real	000-08-22-302-006-01
September 29, 2006	10,000	2004 Real	000-08-22-302-006-01
	\$150,000		



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Jackson, Michigan 49201

Telephone: (517) 788 - 4418

Fax: (517) 788 - 4642

www.co.jackson.mi.us

May 23, 2006

AGREEMENT

This is an agreement between MICHNER PLATING CO, and JANET C. ROCHEFORT, JACKSON COUNTY TREASURER, 120 West Michigan Avenue, Jackson, Michigan 49201. This agreement has to do with delinquent personal property taxes assessed to MICHNER PLATING CO. for the year (s) 2004 and 2005. The property has been assessed by the City of JACKSON and the Township of BLACKMAN. And is identified on tax rolls by the parcel number P-26168 for delinquent personal property. As of the date of this agreement, the total amount of delinquent personal property taxes due with accumulated interest and fees is \$37,037.23.

With regard to the total amount of delinquent real property taxes, there are four parcels identified as 1-0146, 1-0148, 5-2195.2, and 7-0081, as of the date of this agreement, taxes due with accumulated interest and fees is \$450,543.19. Please see attached tax histories for each individual parcel with the breakdown of costs.

As discussed with Mr. Cunningham at our personal visit on Monday, May 22nd, if the 2004 delinquent taxes on all four of these parcels are not paid in full before March 31, 2007 at 5:00 pm, the County of Jackson will foreclose on any and all parcels that have not been paid current, pursuant to Public Act 123.

THE TERMS OF THIS AGREEMENT:

1. The Jackson County Treasurer will not seize for auction the personal property of MICHNER PLATING CO., as long as the above mentioned meets the payment schedules described in paragraph 2. If any payment is missed, the Jackson County Treasurer, without further notice to the above mentioned, will seize for auction said personal property in an amount sufficient to satisfy the personal property tax, including interest, penalty and cost.
2. MICHNER PLATING CO. will pay not less than the amount of \$3,500.00 monthly, until all taxes, accumulated interest and fees are paid in full. Payments must be received by the Jackson County Treasurer by the agreed upon dates or this agreement shall be null and void.

Jason Michner – President MICHNER PLATING

Mike Cunningham - CPA MICHNER PLATING

Janet C. Rochefort - Jackson County Treasurer

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.47 Seizure of personal property for nonpayment of taxes; sale at public auction; notice; adjournment of sale; return of balance; returning tax as unpaid; garnisheeing debtors; tax roll as prima facie evidence; recovery of money paid in civil action.

Sec. 47. (1) If a person, firm, or corporation neglects or refuses to pay a tax on property assessed to that person, firm, or corporation, the township or city treasurer, as the case may be, shall, or for the state education tax levied under the state education tax act, Act No. 331 of the Public Acts of 1993, being sections 211.901 to 211.906 of the Michigan Compiled Laws, the state treasurer may also, collect the tax by seizing the personal property of that person, firm, or corporation in this state, in an amount sufficient to pay the tax, the fees, and the charges, for subsequent sale of the property, and no property is exempt. **The treasurer may sell the property seized, in an amount sufficient to pay the taxes and all charges, at public auction in the place where seized or in the township or city of which he or she is treasurer or for the state treasurer, anywhere in the state. The treasurer shall give public notice of the auction at least 5 days before the sale by posting written or printed notices in 3 public places in the township, village, or city where the sale is to be made.** The sale may be adjourned from time to time if the treasurer considers it necessary. If the property is seized and advertised, the sale may take place at any time within 6 days after the expiration of the warrant of sale. If it is necessary to sell personal property that brings more than the amount of taxes and charges, the balance shall be returned to the person, firm, or corporation from whose possession the property was taken. However, if the state seizes and sells property and the sale brings more than the amount of the state education tax and charges due, the state shall distribute the balance on a pro rata basis to any other local taxing units to which delinquent personal property taxes on that property remain unpaid. If the property so seized cannot be sold for want of bidders, and in that case only, the treasurer shall return a statement of that fact and the tax shall be returned as unpaid.

(2) Notwithstanding or in lieu of subsection (1), the township or city treasurer, in the name of the township, village, or city, or the state treasurer in the name of the state may sue the person, firm, or corporation to whom the tax is assessed and garnishee any debtor or debtors of that person, firm, or corporation. The tax roll shall be prima facie evidence of the debt sought to be recovered.

(3) If a person, firm, or corporation having possession of the personal property of any other person, firm, or corporation is assessed for that property and is obliged to pay the taxes on the property, the person, firm, or corporation paying the taxes may recover in a civil action from the person, firm, or corporation for whose benefit the taxes were paid, the money paid with the applicable interest.

History: 1893, Act 206, Eff. June 12, 1893;—Am. 1895, Act 229, Imd. Eff. May 31, 1895;—CL 1897, 3870;—Am. 1899, Act 215, Eff. Sept. 23, 1899;—CL 1915, 4043;—CL 1929, 3438;—CL 1948, 211.47;—Am. 1987, Act 177, Imd. Eff. Nov. 19, 1987;—Am. 1988, Act 202, Imd. Eff. June 29, 1988;—Am. 1994, Act 253, Imd. Eff. July 5, 1994.

Popular name: Act 206

NOTICE OF SALE

Notice is hereby given that pursuant to the authority vested in me by law, I have levied upon certain personal property assessed to:

and located at: _____

and described as follows:

Notice is further given that I will, pursuant to the statute in such cases made and provided, proceed to sell the said property or so much thereof as may be necessary to an amount sufficient to pay the delinquent personal property taxes, interest, and penalty, including current personal property taxes that may be in jeopardy, now due and owing upon said property in the name of _____, together with costs and expenses of such sale and that if it becomes necessary to sell personal property which brings in more than the amount of taxes, interest, penalty, and charges, the balance from such sale shall be returned to the person, firm, or corporation from whose possession the property has been taken or to the person legally entitled thereto.

Now, therefore, notice is hereby given that said property will be sold in accordance with the foregoing on _____ at the hour of _____, said day at _____ to the highest bidder for cash to the extent necessary to satisfy the personal property taxes herein before referred to.

**THIS PROPERTY IS NOW UNDER CONTROL OF THE
TREASURER OF THE COUNTY OF JACKSON AND MUST
NOT BE REMOVED FROM THE PREMISES UNDER
PENALTY OF LAW**

Date _____

Jackson County Treasurer

Witness

**THIS NOTICE MAY ONLY BE REMOVED BY AUTHORITY OF THE
JACKSON COUNTY TREASURER**

ATTEMPTS TO CONCEAL OR
ALTER THIS NOTICE ARE ALSO
FORBIDDEN

Jackson County
Personal Property Auction

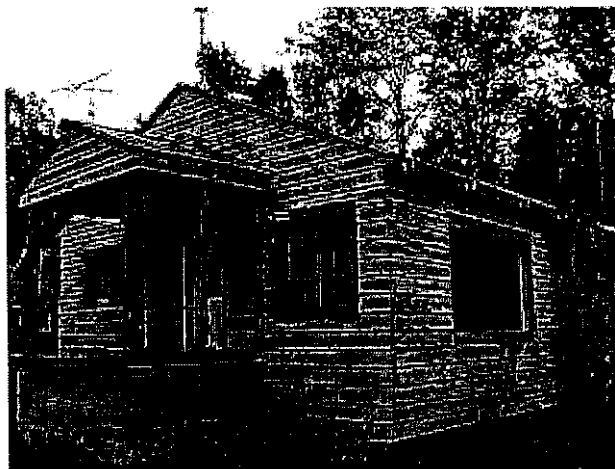
November 10, 2004, 10 a.m.
8 Herdale, Napoleon Township,
Jackson County, Michigan.
I.D. 809-21-39-604-001-00 &
900-21-39-604-001-00

Property for auction is the
Building on the leased land.
The land is NOT for auction.

For More Information go to
www.jacksoncountytaxsale.com

517 788-4418

Janet C. Rochefort
Jackson County Treasurer



Minimum Bid \$1,102.87*

This Auction is for property on the leased land. The real property is NOT included in the auction.

House is condemned.
Purchaser must remove all structures from this property.
The land is NOT for auction.

All costs associated with this auction will be added to the minimum bid.

Minimum Bid Effective Through: November 10, 2004
809-21-39-604-001-00 & 900-21-39-604-001-
Parcel Identification Number: 00, described as PERSONAL COTTAGE ON
LOT 3 HERDALE'S .
Address: 8 Herdale, Napoleon Township
*The Minimum Bid includes taxes assessed
through the Winter 2004 Tax Bill.

Additional Information:

The property for auction is the building only.
The land is NOT for sale

Jackson County, its agents, assigns, and/or representatives assumes no responsibility for the accuracy of the information. Any prospective purchaser **cannot** rely on this information and must make all inquires of the Local Unit of Government and rely on legal opinions, legal advice, all laws that pertain to personal property taxation and buildings on leased land, and all other legal means.

Local Unit Contact: Napoleon Township 536-8694
Treasurer's Office Contact: Denise Butler, Chief Deputy,
dbutler@co.jackson.mi.us

Jackson County Treasurer's Office

Janet C. Rochefort
County Treasurer

Denise Butler
Chief Deputy Treasurer

Diane B. Donaldson
Tax Administrator/
Computer Liaison

TREASURER'S BILL OF SALE

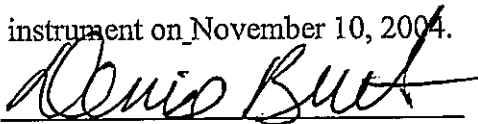
KNOW ALL MEN BY THESE PRESENTS, that Jackson County Treasurer, Janet C. Rochefort, by Denise Butler, Chief Deputy Treasurer, party of the First Part, pursuant to MCL 211.47 of the Michigan Compiled Laws, for and in consideration of the sum of \$ 1102.87, lawful money of the United States, to her paid by Ymca Storer, Camp party of the Second Part, the receipt of which is hereby acknowledged, has bargained and sold, and by these presents does grant and convey unto said party of the Second Part, their personal representatives or assigns, and its successors, all right, title and interest in and to the following described personal property:

All personal property located at 8 Herdale, Napoleon Township, Jackson County, Michigan, Bearing Personal Identification numbers 900-21-39-604-001-00 and 809-21-39-604-001-00 described as:

Personal Cottage on Lot 3 Herdale's

TO HAVE AND TO HOLD the same unto the party of the Second Part, their personal representatives and assigns, FOREVER.

IN WITNESS WHEREOF, I have hereto signed this instrument on November 10, 2004.



Denise Butler
Jackson County Chief Deputy

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.56a Personal property taxes uncollected for 5 years; petition; striking from rolls; judgment; duties of county treasurer.

Sec. 56a. (1) If a tax levied on personal property remains uncollected for more than 5 years after that tax becomes delinquent, the township or city treasurer shall prepare a statement showing all of the following:

- (a) The taxes levied upon personal property that remain unpaid.
- (b) The names of the persons against whom those taxes were assessed.
- (c) The amount assessed against each person that remains uncollected, together with all fees, penalties, and interest due under this act or under a city charter.

(2) The original copy of the statement prepared pursuant to subsection (1) shall be filed with the circuit court of the county in which the township or city is located together with a petition. Two or more township or city treasurers may file a joint petition under this section.

(3) The petition shall state all of the following:

(a) That the taxes upon personal property as shown in the statement have remained unpaid for more than 5 years after they were returned to the county treasurer as delinquent.

(b) That the taxes have remained delinquent despite the fact that the township or city treasurer or his or her predecessors in office exercised due diligence in an effort to collect the taxes.

(c) The taxes are, to the township or city treasurer's best knowledge and information, uncollectible.

(4) The petition shall request that a date, not less than 30 nor more than 45 days after the date of filing the petition, be set for a hearing on the petition and that the court enter a judgment in favor of the township or city, striking those taxes from the tax rolls of the county and township or city. If a judgment is entered in favor of the township or city, the taxes in the statement shall cease to constitute an asset of the township or city, the county in which the township or city is located, and any school district or other taxing entity in which the personal property was located at the time it was assessed for taxes.

(5) The township or city treasurer shall, not less than 10 days before the date set by the circuit court for the hearing, notify the county treasurer and the clerk or secretary of any school district in which any personal property may have been located at the time it was assessed for taxes that a petition was filed with the circuit court under this section, that the statement required under this section was prepared, and the date set for the hearing on the petition.

(6) Within 15 days after the hearing on the petition, the court shall enter a judgment that as to all items or personal taxes set forth in the statement of uncollected taxes filed with the court for which the township or city treasurer and his or her predecessors in office have exercised due diligence in an effort to collect the taxes upon that personal property, those taxes shall be stricken from the tax rolls of the county and of the township or city and shall cease to constitute an asset of the township or city, the county in which the township or city is located, and any school district in which the personal property was located at the time it was assessed for taxes, and that the debt created by the provisions of this act or by any city charter of the person assessed for those taxes to the township or city shall, from the date of entry of the judgment, assume the status of a debt against which the statute of limitations has run.

(7) A copy of the judgment shall be served upon the county clerk, the clerk of the township or city, and the clerk or secretary of each school district located in the township or city.

(8) In a county in which the county treasurer collects delinquent personal property taxes as provided in section 56, the county treasurer shall undertake and carry out all of the proceedings to strike delinquent personal property taxes from the county tax rolls as provided in this section.

History: Add. 1941, Act 234, Imd. Eff. June 16, 1941;—Am. 1947, Act 339, Eff. Oct. 11, 1947;—CL 1948, 211.56a;—Am. 1998, Act 435, Imd. Eff. Dec. 30, 1998.

Popular name: Act 206

Instructions for Charging Off Personal Property Taxes

Fill out *Petition for Cancellation of Uncollected Personal Property Taxes*. (Exhibit A)
Treasurer must sign each form, each form must be notarized. Make a copy of each form. Take to courthouse and file at Clerks office. Stamp "True Copy" on copies and stamp date, write in the file number and stamp judge's name on copies. Originals are filed with the Clerks office. Go to judges office and set a court date. Make a copy of the True copy and set aside.

After court date is set, fill out *Notice of Hearing & Proof of Service* (Exhibits B & C).
Treasurer must sign each form, each form must be notarized. Make a copy of each form. Take to courthouse and file at Clerks office. Stamp "True Copy" on copies and stamp date. Originals are filed with the Clerks office. Make a copy of the True Copies, and mail out to all Townships and School Districts along with a copy of the *Petition for Cancellation of Uncollected Personal Property Taxes*.

Then fill out *Order for Cancellation of Uncollected Personal Property Taxes & Notice of Entry of Order Under 7- day Rule*. (Exhibits D & E). Make another copy of the Proof of Service and the list of taxes due and mail out to the Township and schools.

These documents are taken to court by Treasurer the day of the scheduled hearing.

After the court hearing date, the attorney files necessary paperwork with the Clerks office. The 7 days must pass before further action can take place. Tax specialist removes the personal property taxes from BS&A after the 7 day period has expired. In BS&A, use code CHO for charge off.

This process is done once a year at the discretion of the Treasurer.

STATE OF MICHIGAN

IN THE CIRCUIT COURT FOR THE COUNTY OF JACKSON COUNTY

IN THE MATTER OF THE PETITION OF
KAREN A. COFFMAN, COUNTY TREASURER
FOR THE TOWNSHIP OF SUMMIT,
Jackson County, Michigan

_____/

ERIC C. WHITE, P53527
Attorney for Karen A Coffman, County Treasurer
1000 Laurence
Jackson, Michigan 49202
517-784-6250

**PETITION FOR CANCELLATION OF UNCOLLECTED
PERSONAL PROPERTY TAXES
Pursuant to MSA 7.100 (1)-,MCL 211.56a**

NOW COMES the above named Karen A. Coffman, and respectfully shows:

1. That she is the County Treasurer for the Township of Summit
2. That attached hereto is a list of personal property taxes which have remained unpaid for more than five years; that the attached original list shows the names of the persons or businesses against whom the personal property tax was assessed, the amount assessed against each which remains uncollectible.
3. That the said personal property taxes, as herein indicated, have remained unpaid for more than five (5) years after they were returned to the County Treasurer as delinquent; that the same have remained delinquent despite the fact that your Petitioner and her predecessors have exercised due diligence to collect them; that they are, to her best knowledge, and information uncollectible.

WHEREFORE, your PETITIONER PRAYS:

That a date, not less than thirty (30) nor more than fortyfive (45) days, after the date of

Filing of this Petition, be set for hearing thereon and that the Court shall, after said Hearing, enter a decree in favor of said Township after determining that the Township of Summit and County Treasurer and all their predecessors have exercised due diligence in an effort to collect the taxes upon the personal property listed in said statement striking such taxes from the tax rolls of the County and of the Township of Summit further ordering that the taxes shall cease to constitute an asset of said Township and of any school district in which such personal property was located at the time it was assessed for taxes.

Your Petitioner will ever pray.

I DECLARE THAT THE CONTENTS ABOVE ARE TRUE TO THE BEST OF MY INFORMATION, KNOWLEDGE AND BELIEF.

Karen A. Coffman,
Jackson County Treasurer
(517) 788-4418

STATE OF MICHIGAN)
)ss.
COUNTY OF JACKSON)

On this 6th day of May, 2009, before me a notary public in and for the County of Jackson personally appeared the within named Petitioner, Karen A. Coffman, who, being Duly sworn, made oath that she has read the above and foregoing Petition and that she knows the contents thereof and that the same is true of her own knowledge except as to matters therein stated to be on information and belief, and as to those matters she believes it to be true.

Notary Public, Jackson County, MI
My commission expires: _____

**2004 PERSONAL PROPERTY TAXES
SUMMER & WINTER ALL ENTITIES
SUMMIT TOWNSHIP**

900-13-37-000-027-80 ADVANTAGE COLLISON (OUT OF BUSINESS)	\$ 228.44
900-13-14-151-067-01 PENGUINE LEASING (OUT OF BUSINESS)	\$ 146.17
900-13-37-000-007-97 DMX, INC (OUT OF BUSINESS)	\$ 9.08
900-13-37-000-062-80 CHALFANT R J DC (OUT OF BUSINESS)	\$ 228.44
900-13-37-000-092-71 HYPERTECH COMPUTERS (OUT OF BUSINESS)	\$ 21.91
900-13-37-000-093-15 TAMMIE'S PLACE (OUT OF BUSINESS)	\$ 137.04
900-13-37-000-109-00 JOE'S ICE CREAM (OUT OF BUSINESS)	\$ 100.68
900-13-37-000-137-50 PANORAMA VIDEO (OUT OF BUSINESS)	\$ 753.92
900-13-40-000-240-55 DOLLAR PLUS (OUT OF BUSINESS)	\$ 71.49
900-13-40-000-246-60 DMX MUSIC INC (OUT OF BUSINESS)	\$ 23.79
900-13-40-000-264-15 LORETTA LYNN'S RERUNS (OUT OF BUSINESS)	\$ 14.26

STATE OF MICHIGAN

IN THE CIRCUIT COURT FOR THE COUNTY OF JACKSON

IN THE MATTER OF THE PETITION
OF KAREN A. COFFMAN, COUNTY TREASURER
FOR THE TOWNSHIP OF SUMMIT,
County of Jackson, Michigan

File No. 09-1459 CZ

Hon. Thomas D. Wilson

Karen A. Coffman
Jackson County Treasurer
120 W. Michigan Ave.
Jackson, MI 49201
(517) 788-4418

Eric C. White, P53527
Attorney for Karen A. Coffman, County Treasurer
1000 Laurence
Jackson, MI 49202
517-784-6250

NOTICE OF HEARING

TO: The Clerk and Secretary of all School Districts which lie within the boundaries of the

Township of Summit

PLEASE TAKE NOTICE that the attached Petition has been filed in the Circuit Court for
the County of Jackson seeking relief prayed for therein; that said Petition has been set for
hearing
before the Hon. Thomas D. Wilson, in the Court House, 312 S. Jackson Street, Jackson,
Michigan on, July 1, 2009 at 8:30am, or as soon thereafter as counsel may be heard.

BY:
Eric C. White, P53527
Attorney for Karen A. Coffman,
517-784-6250

Dated: May 20, 2009

STATE OF MICHIGAN

IN THE CIRCUIT COURT FOR THE COUNTY OF JACKSON

IN THE MATTER OF THE PETITION OF
KAREN A. COFFMAN, COUNTY TREASURER
FOR THE TOWNSHIP OF SUMMIT, Jackson County,
Michigan (517) 788-4418
120 W. Michigan
Jackson, MI 49201

File No. 09-1459 CZ

Hon. Thomas D. Wilson

Eric C. White, P53527
Attorney for Karen A. Coffman, County Treasurer
1000 Laurence
Jackson, MI 49202
517-784-6250

PROOF OF SERVICE

STATE OF MICHIGAN)
)
COUNTY OF JACKSON)

Karen A. Coffman, being first duly sworn, deposes and says that on May 14, 2009, she served a true copy of the Petition for Cancellation of Uncollected Personal Property Taxes, Notice of Hearing and Proof of Service upon the following, by mailing the same in an envelope with the Jackson County Treasurer’s return address clearly visible thereon, addressed to them at their last known addresses with first class postage fully prepaid thereon:

Western School District
Jackson Intermediate School Dist
Jackson Community College
Vandercook School District
East Jackson School District

Township of Summit Treasurer
Township of Summit Assessor
Hanover-Horton School District
Jackson Public Schools

Karen A. Coffman

Subscribed and sworn to before
me this 20th day of May, 2009

Notary Public, Jackson County, MI
My commission expires:_____

STATE OF MICHIGAN

IN THE CIRCUIT COURT FOR THE COUNTY OF JACKSON

IN THE MATTER OF

KAREN A. COFFMAN, COUNTY TREASURER

File No. 09-1459 CZ

FOR THE TOWNSHIP OF SUMMIT

Hon. Thomas D. Wilson

Jackson County, Michigan

Eric C. White, P253527
Attorney for Karen A. Coffman, County Treasurer
1000 Laurence
Jackson, MI 49202
517-784-6250

**ORDER FOR CANCELLATION OF
UNCOLLECTED PERSONAL PROPERTY TAXES**

At a session of said Court
held in the Courthouse, City of Jackson,
County of Jackson, State of Michigan
this 1 day of July, 2009

PRESENT; Honorable Thomas D. Wilson Circuit Judge

Eric C. White, Attorney, and Karen A. Coffman, Jackson County Treasurer, Petition of Cancellation of Uncollected Personal Property Taxes pursuant to MSA 7.100(1); MCL 211.56(a) having been filed with the Court: service of process of the Petition having been obtained over all parties as required by MSA 7.100(1); MCL 211.56(a); Karen A. Coffman having personally appeared before the Court on July 1, 2009; it appearing to the Court the Jackson County Treasurer has exercised due diligence in her effort to collect the unpaid personal property taxes; it appearing to the Court an Order should enter canceling the uncollected personal property taxes pursuant to MSA 7.100(1); MCL 211.56(a); the Court being otherwise fully advised in the premises;

IT IS HEREBY ORDERED the uncollected personal property taxes per the attached list for the Township of Summit to be stricken from the tax rolls of the County of Jackson and of the Township of Summit and that same shall cease to constitute an asset of Township of Summit and of any school district in which such personal property taxes was located at the time it was assessed for taxes and that the debt created by the provisions of the Michigan Tax Statutes, MSA 7.1 et seq; MCL 211.1 et seq, or by any City charter of the person assessed for such taxes to the Township of Summit shall, from the date of this Order, assume the status of a debt against which the Statute of Limitations has run.

It is further ordered and adjudged a copy of this Order shall be served upon the County Clerk, the Clerk of the Township of Summit, as the case may be, and upon the Clerk or Secretary of each school district located in Township of Summit,

Hon. Thomas D. Wilson
Circuit Court Judge

STATE OF MICHIGAN

IN THE CIRCUIT COURT FOR THE COUNTY OF JACKSON

IN THE MATTER OF

KAREN A. COFFMAN, COUNTY TREASURER

File No. 09-1459 CZ

FOR THE TOWNSHIP OF SUMMIT

Hon. Thomas D. Wilson

JACKSON COUNTY, MICHIGAN

NOTICE OF ENTRY OF ORDER UNDER 7-DAY RULE

TO: Township of Summit

YOU ARE HEREBY NOTIFIED that absent objection filed pursuant to MCR 2.602(B)(3) within 7 days of receipt hereof, the attached Order shall be duly entered and signed by the Honorable Thomas D. Wilson.

Karen A. Coffman
County Treasurer for the
Township of Summit

Dated: July 1, 2009