

FORECLOSURE OF LIENS AS TAXES

“Taxes” as used in the GPTA sections addressing the foreclosure process include special assessments. [MCL 211.78a](#). But not all special assessments are subject to collection as taxes. And in some cases, delinquent special assessments can be foreclosed only if the property taxes themselves are also subject to foreclosure.

Most public-service–type special assessments can be collected as taxes, e.g., assessments for

- township water supply for fire protection, [MCL 41.350](#);
- township public improvements, including roads, water systems, parks, garbage collection and disposal, and others, [MCL 41.728](#);
- township police and fire protection, [MCL 41.803](#);
- village improvements, [MCL 68.33](#);
- public improvements—fourth-class cities, [MCL 104A.3](#);
- collection of service charges for public improvements funded under the Revenue Bond Act of 1933, [MCL 141.121](#); and
- drain assessments, [MCL 280.266](#).

In addition, an assortment of other special assessments can be collected as taxes, including the following:

- City administrative hearings bureau (“blight court”) liens may be foreclosed as taxes, but only if delinquent property taxes are also subject to foreclosure, [MCL 117.4r](#).
- A county may collect a solid waste reduction program fee, [MCL 124.508a\(2\)](#), [\(9\)](#).
- A city, village, or township may enforce a lien to recover costs incurred in demolishing, maintaining, and making dangerous buildings safe, [MCL 125.541\(6\)](#), [\(7\)](#).
- A solid waste fee, in a city with a population of 600,000 or more, may be foreclosed as taxes, but only if delinquent property taxes are also subject to foreclosure, [MCL 211.89c](#).
- A city or village, or a township with a population of more than 5,000 may enforce a lien pursuant to an ordinance addressing eradication of noxious weeds, [MCL 247.64\(2\)](#).
- The Michigan Department of Agriculture may enforce a lien for costs of eradicating white pine blister rust, [MCL 286.105](#).
- A county or municipal enforcing agency may enforce a lien to recover costs of soil erosion and sedimentation control measures, [MCL 324.9120](#).
- A county, city, township, village, or local authority created under 1947 PA 179 with a population of 2,000,000 or less may collect a fee from users or beneficiaries of a waste management project, [MCL 324.11904](#).
- The Michigan Department of Environmental Quality may recover expenditures from the hazardous waste service fund, [MCL 324.11143](#).
- A county may recover costs of normal lake level proceedings, [MCL 324.30715](#).
- Local units of government may recover lake improvement assessments, [MCL 324.30915](#).

- The Michigan Department of Public Health or a local health department may recover expenses incurred to remove a nuisance, unsanitary condition, or cause of illness created by a building or condition, [MCL 333.2455\(3\)](#), [\(4\)](#).
- A county, city, township, or village may enforce a recorded lien for unpaid fines or assessments in a municipal civil infraction action brought for an ordinance violation involving the use or occupation of land or a building or other structure, but only if delinquent property taxes are also subject to foreclosure, [MCL 600.8731](#).