

Property Tax Process

Real property taxes are billed twice a year by the township or city treasurer in July and December. Current local tax information is available through the [BS&A Online](#) search portal or your local treasurer's office. If property taxes are not paid to the city or township treasurer by February 28, taxes are transferred to the County Treasurer for collection.

Delinquent Property Tax Timeline

Year One Delinquent

March 1 - Unpaid taxes are turned over to the County Treasurer for collection.

- 4% administrative fee added
- Interest accrues at 1% per month

October 1 - \$15 fee added

November 1 – Parcel is added to preliminary forfeiture list

February 1 – Mortgage lenders and banks may be notified

Year Two Delinquent

March 1 - Property forfeits to County Treasurer and a lien is recorded

- Minimum \$195 in fees added
- Interest rate increased to 1.5% per month, retroactive to March 1 of the previous year

June - Foreclosure petition filed in circuit court.

Between June 1 and December 31

- Title research to identify owners and lien holders, who are notified by certified and first class mail
- Personal visit made to property
- Foreclosure list published in local newspaper

Year Three Delinquent

January - Show Cause Hearing is held

- Taxpayers facing foreclosure have a chance to speak with the County Treasurer and explain why they should not be foreclosed

February - Court hearing held and judge signs foreclosure order

March 31 - Redemption rights expire if taxes are not paid. Ownership transfers to the County Treasurer

July 1 - Deadline for person that intends to make claim for remaining sales proceeds must complete and return notarized affidavit [form 5743](#) to the County Treasurer. This notice must be delivered by certified mail, return receipt requested, or by personal service. Completing and returning this form evidences an intent to make a future claim but is not itself a claim for proceeds.

Mid-July - Property sold at public auction. After transfer of the property, Treasurer will send each claimant certified mail indicating the amount of remaining proceeds, if any. Claimant may file a motion in circuit court between February 1 and May 15 of the following year to recover their share of any remaining proceeds. The court will hold a hearing and issue an order disbursing those proceeds to claimants. The claims process is described in detail in [MCL 211.78t](#).