

Act No. 47
Public Act of 1989
June 13, 1989
Filed by the Secretary of State
June 13, 1989

**STATE OF MICHIGAN
85TH LEGISLATURE
REGULAR SESSION OF 1989**

Introduced by Rep. Niederstadt

ENROLLED HOUSE BILL No. 4352

AN ACT to amend section 4 of Act No. 203 of the Public Acts of 1968, entitled "An act to provide for the recording and filing of notices of state tax liens and discharges of tax liens," being section 211.684 of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Section 4 of Act No. 203 of the Public Acts of 1968, being section 211.684 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 4. (1) If a notice of state tax lien or a notice of revocation of any certificate described in subsection (2) is presented to the secretary of state, the secretary of state shall cause the notice to be marked, held, and indexed pursuant to subsection (4) of section 9403 of the uniform commercial code, Act No. 174 of the Public Acts of 1962, as amended, being section 440.9403 of the Michigan Compiled Laws, as if the notice were a financing statement within the meaning of that act. If a notice of state tax lien, a refiled notice of state tax lien, or a notice of revocation of any certificate described in subsection (2) is presented to any other officer described in section 2, the officer shall indorse the notice with his or her identification and the date and time of receipt and immediately file it alphabetically or enter it in an alphabetical index showing the name and address of the person named in the notice, the date and time of receipt, the serial number of the state collecting agency, and the total unpaid balance of the assessment appearing on the notice of lien.

(2) If a refiled notice of state tax lien or a certificate of release, nonattachment, discharge, or subordination of any tax lien is presented to the secretary of state for filing, the secretary of state shall do all of the following:

(a) Subject to subsection (5), cause the refiled notice of state tax lien to be marked, held, and indexed as if the notice is a continuation statement within the meaning of the uniform commercial code, Act No. 174 of the Public Acts of 1962, being sections 440.1101 to 440.1102 of the Michigan Compiled Laws.

(b) Cause a certificate of release or nonattachment to be marked, held, and indexed as if the certificate were a termination statement within the meaning of Act No. 174 of the Public Acts of 1962, as amended.

(c) Cause a certificate of discharge or subordination to be held, marked, and indexed as if the certificate were a release of collateral within the meaning of Act No. 174 of the Public Acts of 1962, as amended.

(3) Subject to subsection (5), if a refiled notice of state tax lien or any of the certificates or notices referred to in subsection (2) is presented for filing with any other filing officer specified in section 2, he or she shall attach the refiled notice or the certificate to the original notice of lien and shall enter the refiled notice or the certificate with the date of filing in any alphabetical state tax lien index on the line where the original notice of lien is entered.

(4) Upon request of any person, the filing officer shall issue his or her certificate showing whether there is on file, on the date and hour stated therein, any notice of state tax lien or certificate or notice affecting the lien, filed or after July 1, 1968, naming a particular person, and if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate. The fee for a certificate is \$3.00. Upon request the filing officer shall furnish a copy of any notice of state tax lien or notice or certificate affecting a state tax lien for a fee of \$1.00 per page.

(5) If a refiled notice of a state tax lien is not presented to the filing officer for filing within 7 years and 60 days after the date on which a notice of a state tax lien or the latest refiled notice of that state tax lien is filed, the filing officer may remove the notice of a state tax lien and any related refiled notice of a state tax lien or any certificate described in subsection (2) from the file. If a refiled notice of a state tax lien is presented to the filing officer after the removal of any document from the file pursuant to this subsection, the notice shall be indexed as provided for a notice of a state tax lien under subsection (1).

(6) If a state tax lien has been assessed and filed or recorded in error, the certificate of release or discharge shall contain a statement that explains that the tax lien has been assessed and filed or recorded in error.

This act is ordered to take immediate effect.

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Clerk of the House of Representatives.

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Secretary of the Senate.

Approved

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Governor.