

# HOUSE BILL No. 4670

April 19, 1989, Introduced by Reps. Brown, Hertel, O'Neill, Murphy, Perry Bullard, Willis Bullard, Jondahl, Varga and DeMars and referred to the Committee on Taxation.

A bill to amend sections 40, 44, 57, 59, 60, 61, 61a, 61b, 62, 63, 65, 66, 67, 67a, 69, 70, 73c, 74, 95, 113, 131, 131c, and 131e of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

section 44 as amended by Act No. 388 of the Public Acts of 1988, section 59 as amended by Act No. 254 of the Public Acts of 1983, section 60 as amended by Act No. 503 of the Public Acts of 1982, sections 61 and 74 as amended by Act No. 539 of the Public Acts of 1982, section 67a as amended by Act No. 103 of the Public Acts of 1984, and sections 131, 131c, and 131e as amended by Act No. 406 of the Public Acts of 1984, being sections 211.40, 211.44, 211.57, 211.59, 211.60, 211.61, 211.61a, 211.61b, 211.62, 211.63, 211.65, 211.66, 211.67, 211.67a, 211.69, 211.70, 211.73c, 211.74, 211.95, 211.113, 211.131, 211.131c, and 211.131e of the

Michigan Compiled Laws; and to repeal certain acts and parts of acts.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Section 1. Sections 40, 44, 57, 59, 60, 61, 61a, 61b, 62,  
2 63, 65, 66, 67, 67a, 69, 70, 73c, 74, 95, 113, 131, 131c, and  
3 131e of Act No. 206 of the Public Acts of 1893, section 44 as  
4 amended by Act No. 388 of the Public Acts of 1988, section 59 as  
5 amended by Act No. 254 of the Public Acts of 1983, section 60 as  
6 amended by Act No. 503 of the Public Acts of 1982, sections 61  
7 and 74 as amended by Act No. 539 of the Public Acts of 1982, sec-  
8 tion 67a as amended by Act No. 103 of the Public Acts of 1984,  
9 and sections 131, 131c, and 131e as amended by Act No. 406 of the  
10 Public Acts of 1984, being sections 211.40, 211.44, 211.57,  
11 211.59, 211.60, 211.61, 211.61a, 211.61b, 211.62, 211.63, 211.65,  
12 211.66, 211.67, 211.67a, 211.69, 211.70, 211.73c, 211.74, 211.95,  
13 211.113, 211.131, 211.131c, and 211.131e of the Michigan Compiled  
14 Laws, are amended to read as follows:

15       Sec. 40. Notwithstanding any provisions in the charter of  
16 any city or village to the contrary, all taxes shall become a  
17 debt due to the township, city, village, and county from the  
18 owner or person otherwise to be assessed on the tax day provided  
19 for in sections 2 and 13. ~~of this act, and the amounts assessed~~  
20 ~~on any interest in real property shall, on~~ ON the first day of  
21 December ~~—~~ for state, county, village, or township taxes, or  
22 upon ~~such~~ A day ~~as~~ THAT may be ~~heretofore or hereafter~~  
23 provided by THE charter of a city or village, THE AMOUNT ASSESSED  
24 ON ANY INTEREST IN REAL PROPERTY SHALL become a lien upon ~~such~~

1 THAT real property, and the lien for ~~such amounts,~~ THAT AMOUNT  
 2 and for all interest and charges ~~thereon,~~ ON THAT AMOUNT shall  
 3 continue until payment ~~thereof~~ OF THAT AMOUNT. Each statement  
 4 ~~and~~ OR receipt for CURRENT taxes on real estate sent or given  
 5 by ~~any~~ A county, township, city, or village treasurer shall  
 6 contain a PRINTED, STAMPED, OR WRITTEN statement ~~, which shall~~  
 7 ~~be printed, stamped or written thereon, setting~~ THAT SETS forth  
 8 the ~~date~~ DATES of the commencement and ~~ending~~ END of the  
 9 fiscal year of each taxing unit of government during which THE  
 10 CURRENT general taxes stated ~~thereon~~ will defray the costs of  
 11 governmental services rendered. ~~thereby. And all~~ ALL personal  
 12 taxes ~~hereafter~~ levied or assessed shall also be a first lien,  
 13 prior, superior, and paramount, on all personal property of  
 14 ~~such~~ persons ~~so~~ assessed ~~from and~~ ON OR after ~~the first~~  
 15 ~~day of~~ December 1 in each year for state, county, village, or  
 16 township taxes or upon ~~such~~ A day ~~as~~ THAT may be ~~heretofore~~  
 17 ~~or hereafter~~ provided by THE charter of a city or village, and  
 18 ~~so~~ SHALL remain A LIEN until paid. ~~, which said~~ THESE tax  
 19 liens shall take precedence over all other claims, encumbrances,  
 20 and liens upon ~~said~~ THE personal property, ~~whatsoever,~~  
 21 whether created by chattel mortgage, title retaining contract,  
 22 execution, or upon any other final process of a court, attach-  
 23 ment, replevin, judgment, or otherwise, and whether ~~such~~ THE  
 24 liens, claims, and encumbrances created by chattel mortgage,  
 25 title retaining contract, execution, or upon any other final pro-  
 26 cess of a court, attachment, replevin, judgment, or otherwise,  
 27 become effective ~~prior to the effective date of this act or~~

1 ~~subsequent thereto, and no~~ BEFORE, ON, OR AFTER JUNE 12, 1893.  
2 A transfer of personal property assessed for taxes ~~thereon~~ ON  
3 THAT PROPERTY shall NOT operate to divest or destroy ~~such~~ THE  
4 lien, except where ~~such~~ THE personal property is actually sold  
5 in the regular course of retail trade. The personal property  
6 taxes ~~hereafter~~ levied or assessed by ~~any~~ A city or village  
7 shall be a first lien, prior, superior, and paramount to any  
8 other claims, liens, and encumbrances ~~whatsoever~~ upon the per-  
9 sonal property assessed as ~~herein~~ provided IN THIS ACT, ~~any~~  
10 ~~provisions~~ NOTWITHSTANDING A PROVISION in the charter of ~~such~~  
11 ~~cities or villages~~ THE CITY OR VILLAGE to the contrary.  
12 ~~notwithstanding.~~

13       Sec. 44. (1) Upon receipt of the tax roll, the township  
14 treasurer or other collector shall proceed to collect the taxes.  
15 The township treasurer or other collector shall mail to each tax-  
16 payer at the taxpayer's last known address on the tax roll or to  
17 the taxpayer's designated agent a statement showing the descrip-  
18 tion of the property against which the tax is levied, the  
19 assessed valuation of the property, and the amount of the tax on  
20 the property. The tax statement shall set forth the state equal-  
21 ized valuation. If a tax statement is mailed to the taxpayer, a  
22 tax statement sent to a taxpayer's designated agent may be in a  
23 summary form or may be in an electronic data processing format.  
24 If the tax statement information is provided to both a taxpayer  
25 and the taxpayer's designated agent, the tax statement mailed to  
26 the taxpayer may be identified as an informational copy. A  
27 township treasurer or other collector electing to send a tax

1 statement to a taxpayer's designated agent or electing not to  
2 include an itemization in the manner described in subsection  
3 (9)(c) in a tax statement mailed to the taxpayer, ~~shall~~ upon  
4 request, SHALL mail a detailed copy of the tax statement, includ-  
5 ing an itemization of the amount of tax in the manner described  
6 by subsection (9)(c), to the taxpayer without charge, as previ-  
7 ously required by this section.

8       (2) The expense of preparing and mailing the statement shall  
9 be paid from the county, township, city, or village funds.  
10 Failure to send or receive the notice shall not prejudice the  
11 right to collect or enforce the payment of the tax. The township  
12 treasurer shall remain in the office of the township treasurer at  
13 some convenient place in the township on each Friday in the month  
14 of December, from 9 a.m. to 5 p.m. to receive taxes, but shall  
15 receive taxes upon a weekday when they are offered. However, if  
16 a Friday in the month of December is Christmas eve, Christmas  
17 day, New Year's eve, or a day designated by the township as a  
18 holiday for township employees, the township treasurer shall not  
19 be required to remain in the office of the township treasurer on  
20 that Friday, but shall remain in the office of the township trea-  
21 surer at some convenient place in the township from 9 a.m. to 5  
22 p.m. on the day most immediately preceding that Friday, which day  
23 is not Christmas eve, Christmas day, New Year's eve, or a day  
24 designated by the township as a holiday for township employees,  
25 to receive taxes.

26       (3) Except as provided by subsection (7), on a sum  
27 voluntarily paid before February 15 of the succeeding year, the

1 local property tax collecting unit shall add 1% for a property  
2 tax administration fee. However, if the local property tax col-  
3 lecting unit does not also serve as the local assessing unit, the  
4 excess of the amount of property tax administration fees over the  
5 expense to the local property tax collecting unit in collecting  
6 the taxes shall be returned to the local assessing unit. A prop-  
7 erty tax administration fee is defined as a fee to offset costs  
8 incurred by a collecting unit in assessing property values, col-  
9 lecting the property tax levies, and in the review and appeal  
10 processes. The costs of any appeals, in excess of funds avail-  
11 able from the property tax administration fee, may be shared by  
12 any taxing unit only if approved by the governing body of the  
13 taxing unit. Except as provided by subsection (7), on all taxes  
14 paid after February 14 and before March 1 the governing body of a  
15 city or township may authorize the treasurer to add to the tax a  
16 property tax administration fee to the extent imposed on taxes  
17 paid before February 15 and a late penalty charge equal to 3% of  
18 ~~such~~ THE tax. Interest from February 15 to the last day of  
19 February on a summer property tax which has been deferred pursu-  
20 ant to section 51 or any late penalty charge may be waived by the  
21 governing body of a city or township for the homestead property  
22 of a senior citizen, paraplegic, quadriplegic, eligible  
23 ~~serviceman~~ SERVICEPERSON, eligible veteran, eligible widow,  
24 totally and permanently disabled person, or blind person, as  
25 those persons are defined in chapter 9 of the income tax act of  
26 1967, Act No. 281 of the Public Acts of 1967, as amended, being  
27 sections 206.501 to 206.532 of the Michigan Compiled Laws, if the

1 person makes a claim before February 15 for a credit for that  
2 property provided by chapter 9 of Act No. 281 of the Public Acts  
3 of 1967, as amended, presents a copy of the form filed for that  
4 credit to the local treasurer, and ~~if the person has~~ DOES not  
5 ~~received~~ RECEIVE the credit before February 15. Interest from  
6 February 15 to the last day of February on a summer property tax  
7 that has been deferred under section 51 or any late penalty  
8 charge may be waived by the governing body of a city or township  
9 for the property of a person, which property is subject to a  
10 farmland development rights agreement recorded with the register  
11 of deeds of the county in which the property is situated as pro-  
12 vided in section 5 of the farmland and open space preservation  
13 act, Act No. 116 of the Public Acts of 1974, being section  
14 554.705 of the Michigan Compiled Laws, if the person presents a  
15 copy of the development rights agreement or verification that the  
16 property is subject to a development rights agreement before  
17 February 15. A 4% county property tax administration fee, a  
18 property tax administration fee to the extent imposed on and if  
19 authorized pursuant to subsection (7) for taxes paid before March  
20 1, and interest on the tax at the rate of 1% per month shall be  
21 added to taxes collected by the township or city treasurer after  
22 the last day of February and before settlement with the county  
23 treasurer, which payment shall be treated as though collected by  
24 the county treasurer. THE 4% COUNTY PROPERTY TAX ADMINISTRATION  
25 FEE SHALL BE REMITTED TO THE COUNTY TREASURER. If the statements  
26 required to be mailed by this section are not mailed before

1 December 31, the treasurer shall not impose a late penalty charge  
2 with respect to taxes collected after February 14.

3 (4) The governing body of a local property tax collecting  
4 unit may waive all or part of the property tax administration fee  
5 or the late penalty charge, or both. A property tax administra-  
6 tion fee collected by the township treasurer shall be used only  
7 for the purposes for which it may be collected as specified by  
8 subsection (3) and this subsection. When the bond of the trea-  
9 surer, as provided in section 43, is furnished by a surety com-  
10 pany, the cost of the bond may be paid by the township from the  
11 property tax administration fee.

12 (5) If apprehensive of the loss of personal tax assessed  
13 upon the roll, the township treasurer may enforce collection of  
14 the tax at any time, and if compelled to seize property or bring  
15 an action in December may add, if authorized pursuant to  
16 subsection (7), 1% for a property tax administration fee and 3%  
17 for a late penalty charge.

18 (6) Along with taxes returned delinquent to a county trea-  
19 surer pursuant to section 55, the amount of the 1% property tax  
20 administration fee prescribed by subsection (3) that is imposed  
21 and not paid shall be included in the return of delinquent taxes  
22 and, when delinquent taxes are distributed by the county trea-  
23 surer pursuant to this act, the delinquent 1% property tax admin-  
24 istration fee shall be distributed to the treasurer of the local  
25 unit who transmitted the statement of taxes returned as  
26 delinquent. Interest imposed upon delinquent property taxes  
27 pursuant to this act shall also be imposed upon the 1% property



1 tax administration fee and, for purposes of this act other than  
2 to which local unit the county treasurer shall distribute a  
3 delinquent 1% property tax administration fee, any reference to  
4 delinquent taxes shall be considered to include the 1% property  
5 tax administration fee returned as delinquent for the same  
6 property. This subsection shall apply to property tax adminis-  
7 tration fees imposed upon property taxes that become a lien in  
8 1983 or any year ~~thereafter~~ AFTER 1983.

9 (7) For levies that become a lien in 1983 or any year  
10 ~~thereafter~~ AFTER 1983, the local property tax collecting trea-  
11 surer shall not impose a property tax administration fee, collec-  
12 tion fee, or any type of late penalty charge authorized by law or  
13 charter unless the governing body of the local property tax col-  
14 lecting unit approves, by resolution or ordinance adopted after  
15 December 31, 1982, an authorization for the imposition of a prop-  
16 erty tax administration fee, collection fee, or any type of late  
17 penalty charge provided for by this section or by charter, which  
18 authorization shall be valid for all levies that become a lien  
19 after the resolution or ordinance is adopted.

20 (8) The annual statement required by Act No. 125 of the  
21 Public Acts of 1966, being sections 565.161 to 565.163 of the  
22 Michigan Compiled Laws, or a monthly billing form or mortgagor  
23 passbook provided in lieu of that annual statement shall include  
24 a statement to the effect that a taxpayer who has not been mailed  
25 the tax statement or a copy of the tax statement by the township  
26 treasurer or other collector shall receive, upon request and  
27 without charge, a copy of the tax statement from the township

1 treasurer or other collector or, if the tax statement has been  
 2 mailed to the taxpayer's designated agent, from either the  
 3 taxpayer's designated agent or the township treasurer or other  
 4 collector. A designated agent who is subject to Act No. 125 of  
 5 the Public Acts of 1966 and who has been mailed the tax statement  
 6 for taxes that became a lien in the calendar year immediately  
 7 preceding the year in which the annual statement may be required  
 8 to be furnished shall mail, upon the request of and without  
 9 charge to a taxpayer who has not been mailed that tax statement  
 10 or a copy of that tax statement, a copy of that tax statement to  
 11 that taxpayer.

12 (9) As used in this section:

13 (a) "Designated agent" means an individual, partnership,  
 14 association, corporation, receiver, estate, trust, or other legal  
 15 entity ~~which~~ THAT has entered into an escrow account agreement  
 16 or other agreement with the taxpayer which agreement obligates  
 17 that individual or legal entity to pay the property taxes for the  
 18 taxpayer or, if ~~such~~ an agreement has not been entered into,  
 19 ~~which~~ THAT has been designated by the taxpayer on a form made  
 20 available to the taxpayer by the township treasurer and filed  
 21 with ~~such~~ THE treasurer. The designation by the taxpayer shall  
 22 remain in effect until revoked by the taxpayer in a writing filed  
 23 with the township treasurer. The form made available by the  
 24 township treasurer shall include a statement that submission of  
 25 the form allows the treasurer to mail the tax statement to the  
 26 designated agent instead of to the taxpayer and a statement

1 notifying the taxpayer of his or her right to revoke the  
2 designation by a writing filed with the township treasurer.

3 (b) "Taxpayer" means the owner of the property upon which  
4 the tax is imposed.

5 (c) When describing in subsection (1) that the amount of tax  
6 on the property must be shown in the tax statement, "amount of  
7 tax" means an itemization by dollar amount of each of the several  
8 ad valorem property taxes and special assessments that a person  
9 may pay pursuant to section 53 and an itemization by millage  
10 rate, on either the tax statement or a separate form accompanying  
11 the tax statement, of each of the several ad valorem property  
12 taxes that a person may pay pursuant to section 53. The township  
13 treasurer or other collector may replace the itemization  
14 described in this subdivision with a statement informing the tax-  
15 payer that the itemization of the dollar amount and millage rate  
16 of the taxes is available without charge from the local property  
17 tax collecting unit. This subdivision shall not apply for tax  
18 statements for taxes that become a lien in 1983.

19 Sec. 57. (1) When a county treasurer receives from a town-  
20 ship, city, or village treasurer a statement of unpaid taxes,  
21 together with a list of the lands on which the ~~same~~ TAXES are  
22 delinquent ~~—~~ AND verified, ~~according to law,~~ the county trea-  
23 surer shall enter ~~the same~~ THAT INFORMATION at length on the  
24 books in his OR HER office provided for that purpose. ~~—, and he~~  
25 THE TREASURER shall make a statement of all descriptions of land  
26 returned as delinquent for unpaid taxes, except ~~such as may have~~  
27 ~~been~~ THOSE THAT ARE rejected by ~~him~~ THE TREASURER, with ALL

1 the ~~several~~ taxes assessed upon ~~such~~ THE descriptions  
2 respectively. ~~, which~~ THE statement shall be compared by the  
3 county clerk with the statement of unpaid taxes filed by the  
4 township, city, or village treasurer, and if the county clerk  
5 finds it to be a true statement ~~thereof, he~~ OF UNPAID TAXES,  
6 THE CLERK shall add to it a certificate that, ~~he has,~~ upon  
7 careful examination, THE CLERK found it correct. The statement  
8 ~~, so made,~~ AS compared and certified shall be considered the  
9 return of delinquent taxes by the county treasurer to the depart-  
10 ment of ~~the state~~ treasury under this act, and shall be com-  
11 pleted not later than May 1 next after the return to the county  
12 treasurer of the statements of the ~~several~~ township  
13 treasurers. ~~The~~ IF THE state treasurer ~~, when in his judgment~~  
14 ~~it may be deemed~~ CONSIDERS IT expedient, THE STATE TREASURER may  
15 extend ~~for a period not to exceed 30 days~~ the time within which  
16 the statement shall be completed FOR A PERIOD OF NOT MORE THAN 30  
17 DAYS. The state treasurer shall promulgate rules and regulations  
18 governing THE STATEMENT and shall supervise the preparation of  
19 the statement. The statement shall be kept on file in the office  
20 of the ~~several~~ county ~~treasurers as custodians~~ TREASURER AS  
21 CUSTODIAN for the state treasurer and shall not be forwarded to  
22 the state treasurer. The county treasurers shall perform ~~such~~  
23 duties with respect to the maintenance and correction of the  
24 statement as ~~shall be~~ prescribed by the state treasurer. The  
25 keeping of the statement shall take the place of the records of  
26 delinquent taxes in the department of ~~the state~~ treasury before

1 sale of lands delinquent for taxes, as PROVIDED in this act.

2 ~~provided.~~

3 (2) Within 120 days after the county treasurer ~~shall~~  
4 ~~receive from the township treasurer~~ RECEIVES a statement of  
5 unpaid taxes, together with a VERIFIED list of the lands on which  
6 the ~~same~~ TAXES are delinquent, ~~verified according to law~~ FROM  
7 THE TOWNSHIP TREASURER, the county treasurer shall mail to the  
8 persons assessed for those unpaid taxes as well as the legal  
9 owner of the property ~~in cases where~~ IF they are not the same  
10 party a notice that the ~~same~~ TAXES have been returned to the  
11 county treasurer as unpaid. The notice shall state the amount of  
12 UNPAID taxes, ~~unpaid, and~~ penalties, interest, and charges,  
13 ~~thereon,~~ and shall state that a description of the property  
14 assessed is on file in the office of the county treasurer.

15 (3) Within ~~+20~~ 90 days after ~~March~~ JULY 1 of the year  
16 ~~following~~ OF the return of the delinquent taxes to the county  
17 treasurer, the county treasurer shall again mail the notice on  
18 all parcels for which the tax is still unpaid.

19 (4) ~~Any~~ A person who wishes ~~at any time~~ to receive  
20 notice of the return of taxes on a parcel of property ~~may~~ SHALL  
21 pay an annual fee not to exceed \$5.00 by February 1 to the county  
22 treasurer together with a parcel identification number and  
23 address of the property, and the county treasurer ~~will~~  
24 ~~thereafter~~ SHALL THEN notify the person if the property is  
25 returned delinquent within that year.

26 (5) The notices required by this section shall be sent by  
27 first class mail, address correction requested.

1       Sec. 59. (1) A person may pay the taxes, any 1 of the  
 2 several taxes, a portion of the taxes that is specified by reso-  
 3 lution of the county board of commissioners, or, if a specifica-  
 4 tion is not made by a resolution of the county board of commis-  
 5 sioners, a portion of the taxes that is approved by the county  
 6 treasurer ~~—~~ on a parcel or description of land returned as  
 7 delinquent, or on an undivided share of a parcel or description  
 8 of land returned as delinquent, with interest computed from  
 9 March 1 next after the taxes were assessed at the rate of 1% per  
 10 month or fraction of a month, AND except as provided in section  
 11 89, with 4% of the delinquent taxes as a county property tax  
 12 administration fee ~~which shall be~~ OR a minimum of \$1.00,  
 13 WHICHEVER IS GREATER, per payment of delinquent taxes, except as  
 14 provided in section 89, to the county treasurer of the county in  
 15 which the lands are situated, at any time before they are sold.  
 16 The county and township treasurers shall allocate and distribute  
 17 the taxes and interest paid proportionately among the county or  
 18 township funds and the property tax administration fee returned  
 19 as delinquent pursuant to section 44(6) to the treasurer of the  
 20 local unit who transmitted the statement of taxes returned as  
 21 delinquent. On all descriptions of land on which the taxes  
 22 remain unpaid ~~on October 1 next preceding the time prescribed~~  
 23 ~~for the sale of the land~~ 1 YEAR FROM THE DATE OF DELINQUENCY,  
 24 there shall be charged an additional ~~-\$10.00~~ \$20.00 for  
 25 expenses, which shall ~~thereafter~~ THEN be a lien on the land.  
 26 When collected, ~~-\$5.00~~ \$10.00 of this expense charge shall be  
 27 credited to a restricted revenue fund of the state, to be known

1 as the delinquent property tax administration fund, to reimburse  
 2 the state for the cost of publishing the lists of lands and other  
 3 ~~expense~~ RELATED EXPENSES, and ~~\$5.00~~ \$10.00 shall belong to  
 4 the general fund of the county to reimburse the county for the  
 5 expense incurred in preparing the list of delinquent lands for  
 6 ~~sale~~ LIEN TRANSFER.

7 (2) The county property tax administration fee paid to the  
 8 county treasurer shall belong to the general fund of the county  
 9 and that paid to the state treasurer shall be credited to the  
 10 delinquent property tax administration fund. Amounts credited to  
 11 the general fund of the county shall be used only for the pur-  
 12 poses for which they may be collected as specified by subsection  
 13 (6).

14 (3) A county board of commissioners, by resolution, may pro-  
 15 vide that for taxes paid in the first year of delinquency before  
 16 May 1 for the homestead property for which a senior citizen,  
 17 paraplegic, quadriplegic, eligible ~~serviceman~~ SERVICEPERSON,  
 18 eligible veteran, eligible widow, totally and permanently dis-  
 19 abled person, or blind person, as those persons are defined in  
 20 chapter 9 of THE INCOME TAX ACT OF 1967, Act No. 281 of the  
 21 Public Acts of 1967, as amended, being sections 206.501 to  
 22 206.532 of the Michigan Compiled Laws, makes a claim ~~—~~ before  
 23 February 15 ~~—~~ for the credit provided by chapter 9 of THE  
 24 INCOME TAX ACT OF 1967, Act No. 281 of the Public Acts of 1967,  
 25 as amended, ~~if that claimant presents a copy of the form filed~~  
 26 ~~for that credit to the county treasurer,~~ AND has not received  
 27 the credit before March 1, ALL OF THE FOLLOWING APPLY IF THAT

1 CLAIMANT PRESENTS A COPY OF THE FORM FILED FOR THAT CREDIT TO THE  
2 COUNTY TREASURER:

3 (a) Any interest, fee, or penalty in excess of the interest,  
4 fee, or penalty that would have been added if the tax had been  
5 paid before February 15 shall be waived.

6 (b) Interest paid pursuant to subsection (1) or section  
7 89(1)(a) shall be waived unless the interest is pledged to the  
8 repayment of delinquent tax revolving fund notes or payable to  
9 the county delinquent tax revolving fund, in which case the  
10 interest shall be refunded from the general fund of the county.

11 (c) The county property tax administration fee shall be  
12 waived.

13 (4) The local treasurer shall indicate on the delinquent tax  
14 roll if a 1% property tax administration fee was added to taxes  
15 collected before February 15.

16 (5) The fees authorized and collected pursuant to this sec-  
17 tion and credited to the delinquent property tax administration  
18 fund shall be used by the department of treasury to pay expenses  
19 incurred in the administration of this act.

20 (6) The county property tax administration fee shall be used  
21 by the county to offset the costs incurred in and ancillary to  
22 collecting delinquent property taxes, and for purposes authorized  
23 by sections 87b and 87d.

24 Sec. 60. Those lands which are returned as delinquent for  
25 taxes — and upon which taxes remain unpaid — after their  
26 return under this act, or to the county treasurers of the state,  
27 shall be subject to disposition, ~~sale~~ LIEN TRANSFER, and



1. redemption for the enforcement and collection of the tax liens  
 2 ~~—~~ in the method and manner ~~as~~ provided in this act. On the  
 3 first Tuesday in May in each year, a tax ~~sale~~ LIEN TRANSFER  
 4 shall be held in the counties of this state by the county trea-  
 5 surers of those counties for and in behalf of the state. At the  
 6 tax ~~sale~~ LIEN TRANSFER, LIENS FOR lands delinquent for taxes  
 7 assessed in the ~~third~~ SECOND year preceding the ~~sale~~ TRANSFER  
 8 or in a prior year shall be ~~sold for the total of the unpaid~~  
 9 ~~taxes of those years~~ TRANSFERRED TO THE STATE. Delinquent tax  
 10 ~~sales shall~~ LIEN TRANSFERS include ~~\$10.00~~ \$20.00 for expenses  
 11 ~~—~~ as provided in section 59, a county property tax administra-  
 12 tion fee of 4%, and interest computed at a rate of 1.25% per  
 13 month, except as provided in section 89, from the date the taxes  
 14 originally became delinquent pursuant to this act. In the dispo-  
 15 sition and ~~sale~~ TRANSFER of LIENS ON delinquent tax lands, the  
 16 people of the state shall have a valid lien upon the lands, with  
 17 rights to enforce the lien as a preferred or first claim upon the  
 18 lands. The rights ~~and choses~~ to enforce the lien shall be the  
 19 prima facie rights of the state ~~—~~ and shall not be set aside or  
 20 annulled except in the manner and for the causes specified in  
 21 this act.

22       Sec. 61. Before the time fixed for the annual tax ~~sale~~  
 23 LIEN TRANSFER, the state treasurer shall cause to be prepared and  
 24 filed in the office of the county clerk in each county in which  
 25 ~~lands~~ TAX LIENS are to be ~~sold~~ TRANSFERRED under this act, a  
 26 petition addressed to the circuit court for the county ~~—~~  
 27 stating, by appropriate reference to lists or schedules annexed

1 to the petition, a description of those lands in the county upon  
2 which taxes have remained unpaid for more than ~~1 year~~ 180 DAYS  
3 after the lands were returned as delinquent, and the total amount  
4 of the taxes, with interest computed on the amount as provided in  
5 this act to May 1 following the filing of the petition, and a  
6 county property tax administration fee of 4% extended separately  
7 against each parcel of land. ~~Ten~~ TWENTY dollars shall be added  
8 to the total amount against each parcel for expenses as provided  
9 in section 59. The petition shall seek a judgment in favor of  
10 the state against the land for the payment of the several amounts  
11 specified, and in default of those amounts that the ~~lands be~~  
12 ~~sold~~ TAX LIENS BE TRANSFERRED. The petition shall be signed by  
13 the state treasurer or his or her authorized representative and  
14 need not be otherwise verified. ~~and~~ THE PETITION shall be  
15 considered equivalent to a bill in chancery to enforce the lien  
16 for the taxes, interest, and charges, averring their validity ~~and~~  
17 AND that the amounts have not been paid. ~~and seeking a sale~~  
18 ~~to pay the lien.~~ Lands ~~bid off in the name of~~ TRANSFERRED TO  
19 the state and thus held, and on which taxes have been assessed  
20 subsequent to the tax for which the ~~lands~~ TAX LIENS were ~~sold~~  
21 ~~and purchased by~~ TRANSFERRED TO the state, shall be included in  
22 the petition for those subsequent taxes ~~which~~ THAT have  
23 remained unpaid for more than 1 year after they were returned as  
24 delinquent. The petition shall be in a substantial record book,  
25 with the lists of lands and taxes annexed following the petition  
26 in the book. The record shall be ruled with appropriate columns,  
27 1 containing a description of the lands, with other columns as

1 the state treasurer finds necessary. The word petition shall  
 2 include the lists annexed to the petition. The record shall be  
 3 called tax record. Parts of descriptions of land upon which  
 4 taxes are paid before ~~sale~~ THE LIEN TRANSFER, or which are  
 5 withheld from ~~sale~~ TRANSFER, the amount paid on taxes before  
 6 ~~sale~~ THE LIEN TRANSFER, the amount of taxes, interest, and  
 7 charges adjudged against lands, special orders made by the court  
 8 relating to a parcel of land or ~~any~~ A tax, the interest in each  
 9 parcel of land, ~~sold, the name of each purchaser and his or her~~  
 10 ~~address,~~ and the number of certificate of ~~sale~~ LIEN TRANSFER  
 11 shall be entered in the record under their appropriate headings,  
 12 opposite the description of lands affected. The county treasurer  
 13 shall, under the direction of the state treasurer, prepare the  
 14 lists and schedules required in this section.

15       Sec. 61a. (1) As soon as the state treasurer's petition,  
 16 with a list of delinquent tax lands is filed with the county  
 17 clerk under section 61 and not less than 30 days before the date  
 18 fixed for the annual tax ~~sale~~ LIEN TRANSFER, the county trea-  
 19 surer of each county ~~in this state~~ shall notify ~~such~~ THOSE  
 20 persons, ~~according to~~ WHO ARE LISTED ON the records of ~~his~~  
 21 THE TREASURER'S office ~~,~~ FOR each piece or parcel of land upon  
 22 which taxes are then delinquent ~~,~~ and which ~~are~~ IS subject to  
 23 ~~sale~~ LIEN TRANSFER at the next ensuing annual tax ~~sale~~ LIEN  
 24 TRANSFER, by mailing A NOTICE to the last known address of those  
 25 persons. ~~, a notice in substantially the form prescribed~~  
 26 ~~below.~~ The notice shall be sent by first class mail, address  
 27 correction requested, to each person, directed to ~~his~~ THE

1 PERSON'S last known post-office address with postage fully  
2 prepaid ~~thereon~~ IN SUBSTANTIALLY THE FOLLOWING FORM:

3                               Office of the county treasurer of  
4                               ..... county, Michigan.

5 ~~Sir~~ TO WHOM IT MAY CONCERN:

6       You are hereby notified that the annual tax ~~sale~~ LIEN  
7 TRANSFER of lands for delinquent taxes of 19.... ~~—~~ and prior  
8 years for the county of ..... ~~—~~ will be made at the county  
9 treasurer's office of ~~said~~ THAT county at the county seat of  
10 ~~said~~ THAT county ~~—~~ on the ..... day of May, 19.... .

11 According to the records of this office the following described  
12 lands are assessed to you and certain years' taxes ~~thereon~~ ON  
13 THOSE LANDS appear to be unpaid as stated below.

14 Description of land:

15 .....

16 Amount of delinquent taxes unpaid for the year 19...., \$.....

17       If the taxes on the above mentioned lands are not paid  
18 ~~prior to~~ BEFORE the date upon which ~~said sale~~ THE LIEN  
19 TRANSFER is to be held, ~~then said~~ THE LIENS ON THOSE lands will  
20 be ~~sold~~ TRANSFERRED TO THE STATE for the taxes above stated.  
21 ~~Any~~ A person with an interest in this land has a right to be  
22 heard at the circuit court hearing authorizing the tax ~~sale~~  
23 LIEN TRANSFER. This hearing will be held on the ..... day of  
24 ....., 19...., at ..... (time), at ..... (place

1 of hearing). To be heard, you must file written objections in  
2 advance, as provided by law.

3 Very truly yours,

4 .....

5 County Treasurer.

6 (2) At the time the state treasurer forwards ~~his~~ THE STATE  
7 TREASURER'S petition to the county clerk of each county, ~~he~~ THE  
8 STATE TREASURER shall also send to the county treasurer of each  
9 county ~~in this state,~~ a sufficient number of printed forms to  
10 enable the county treasurer to notify the owners of all lands  
11 included in the petition ~~in accordance with~~ UNDER this  
12 section. The cost of mailing the notices shall be paid to the  
13 county treasurer out of the general or contingent fund of each  
14 county on allowance by the county board of commissioners or board  
15 of county auditors. Failure to receive ~~or serve~~ the notice  
16 shall not invalidate the proceedings taken under the state  
17 treasurer's petition and ~~decree~~ THE ORDER of the circuit court  
18 ~~, in foreclosure and sale of the lands~~ FOR THE LIEN TRANSFER  
19 for taxes.

20 Sec. 61b. (1) Not later than ~~February~~ JANUARY 1, the  
21 county treasurer shall send a list of delinquent tax lands  
22 subject to that year's tax ~~sale~~ LIEN TRANSFER to the local  
23 treasurer and assessor.

24 (2) Not later than ~~March~~ FEBRUARY 1, the local treasurer  
25 AND THE ASSESSOR, SEPARATELY OR JOINTLY, shall furnish a street

1 address, if known, for all parcels of property on the list to the  
2 county treasurer.

3 (3) Not later than 30 days before the date fixed for the  
4 annual tax ~~sale~~ LIEN TRANSFER, the county treasurer shall send  
5 to ~~that~~ THE address OF DELINQUENT TAX LANDS SUBJECT TO THAT  
6 YEAR'S TAX LIEN TRANSFER a notice indicating that THE LIEN ON the  
7 property will be ~~sold~~ TRANSFERRED for the payment of taxes  
8 addressed to "occupant" if either of the following apply:

9 (a) A notice required by section 61a has not been sent to  
10 that address.

11 (b) A notice required by section 61a sent to that address  
12 has been forwarded or returned as undeliverable.

13 Sec. 62. ~~It shall be the duty of the county clerk, on~~ ON  
14 the filing of the ~~said~~ STATE TREASURER'S petition, ~~to at once~~  
15 THE COUNTY CLERK SHALL present the ~~same~~ PETITION IMMEDIATELY to  
16 the circuit judge of the county in which ~~said~~ THE delinquent  
17 tax lands are situated. ~~, and it shall be the duty of said~~  
18 AFTER A HEARING ON THE PETITION, THE circuit judge ~~to~~ SHALL  
19 make an order in the form ~~herein~~ prescribed ~~, which order,~~  
20 ~~when so made and~~ IN THIS SECTION. THE ORDER SHALL BE signed by  
21 the circuit judge ~~, shall be~~ AND countersigned by the county  
22 clerk. ~~as register in chancery, and~~ THE ORDER SHALL BE  
23 recorded by ~~him~~ THE COUNTY CLERK in the proper books of ~~his~~  
24 THE COUNTY CLERK'S office, and ~~thereupon it shall be the duty of~~  
25 ~~said~~ THE county clerk ~~to immediately~~ SHALL make a true copy of  
26 ~~said~~ THE order ~~, and~~ and transmit the ~~same~~ COPY IMMEDIATELY to

1 the ~~auditor general. Said~~ STATE TREASURER. THE order shall be  
2 substantially in the following form:

3 STATE OF MICHIGAN, )  
4 ) ss.

5 County of .....)

6 The circuit court for the county of ..... in  
7 ~~chancery~~.

8 In the matter of the petition of ....., ~~auditor~~  
9 ~~general~~ THE STATE TREASURER of the state of Michigan, for and  
10 ~~in~~ ON behalf of ~~said~~ THE state, for the ~~sale of~~ TRANSFER OF  
11 THE TAX LIEN ON certain lands for taxes assessed ~~thereon~~ ON  
12 THOSE LANDS:

13 On reading and filing the petition of the ~~auditor general~~  
14 STATE TREASURER of the state of Michigan ~~, praying for a decree~~  
15 ASKING FOR AN ORDER in favor of the state of Michigan ~~, against~~  
16 each parcel of land ~~therein~~ described ~~, IN THE PETITION for~~  
17 the amounts ~~therein~~ specified ~~, AND claimed to be due for~~  
18 taxes, interest, and charges on each ~~such~~ parcel of land, and  
19 that ~~such lands~~ THE LIENS be ~~sold~~ TRANSFERRED for the amounts  
20 so claimed by the state of Michigan: ~~—~~

21 It is ordered that ~~said~~ THE petition ~~will~~ SHALL be  
22 brought on for hearing and ~~decree~~ ORDER at the ..... term  
23 of this court, to be held at ....., in the county of  
24 ....., state of Michigan, on the ..... day of  
25 ....., ~~A.D. 18~~ 19...., at the opening of the court on  
26 that day. ~~, and that all persons~~ A PERSON interested in ~~such~~

1 THOSE lands, or any part ~~thereof~~ OF THOSE LANDS, desiring to  
 2 contest the lien claimed ~~thereon~~ by the state of Michigan ~~,~~  
 3 for ~~such~~ THE taxes, interest, and charges, or any part thereof,  
 4 shall appear in ~~said~~ THIS court, and file with the clerk  
 5 ~~thereof, acting as register in chancery,~~ OF THE COURT their  
 6 objections ~~thereto,~~ TO THE LIEN on or before the first day of  
 7 the term of this court. ~~above mentioned, and that in default~~  
 8 ~~thereof the same~~ IF A PERSON DOES NOT APPEAR AT THE TIME OF THE  
 9 HEARING, A DEFAULT will be ~~taken as confessed and a decree will~~  
 10 ~~be taken and entered as prayed for in said petition. And it~~  
 11 ENTERED AND AN ORDER ISSUED IN FAVOR OF THE PETITIONER.

12 IT is further ordered that in pursuance of ~~said decree~~ THE  
 13 ORDER, the LIENS ON lands described in ~~said~~ THE petition for  
 14 which ~~a decree~~ AN ORDER of ~~sale shall be~~ LIEN TRANSFER IS  
 15 made ~~, will~~ SHALL be ~~sold~~ TRANSFERRED for the ~~several~~  
 16 taxes, interest, and charges ~~thereon~~ ON THE LANDS as determined  
 17 by ~~such decree~~ THE ORDER, on the first Tuesday in May  
 18 ~~thereafter~~ AFTER THE ISSUANCE OF THE ORDER, beginning at ~~+0~~  
 19 ~~o'clock~~ 10 a.m. ~~,~~ on ~~said~~ THAT day, or on the SUBSEQUENT day  
 20 or days ~~subsequent thereto, as may be~~ THAT ARE necessary to  
 21 complete the ~~sale of said lands and of each and every parcel~~  
 22 ~~thereof,~~ TRANSFER OF THE LIENS at the office of the county trea-  
 23 surer, or at ~~such~~ A convenient place ~~as shall be~~ selected by  
 24 ~~him~~ THE COUNTY TREASURER at the county seat of the county of  
 25 ....., state of Michigan. ~~, and that the sale then~~  
 26 ~~and there made will~~ THE TRANSFER OF THE LIENS SHALL be ~~a~~ OPEN  
 27 TO THE public. ~~sale, and each~~ A LIEN TRANSFER FOR EACH



1 REMAINING UNPAID parcel described in the ORDER OR REMAINING  
 2 UNPAID LIST SHALL BE MADE TO THE STATE. ~~decree shall be sepa-~~  
 3 ~~rately exposed for sale for the total taxes, interest, and~~  
 4 ~~charges, and the sale shall be made to the person paying the full~~  
 5 ~~amount charged against such parcel, and accepting a conveyance of~~  
 6 ~~the smallest undivided fee simple interest therein; or, if no~~  
 7 ~~person will pay the taxes and charges and take a conveyance of~~  
 8 ~~less than the entire thereof, then the whole parcel shall be~~  
 9 ~~offered and sold. If any parcel of land cannot be sold for~~  
 10 ~~taxes, interest, and charges, such parcel shall be passed over~~  
 11 ~~for the time being, and shall, on the succeeding day, or before~~  
 12 ~~the close of the sale, be reoffered, and if, on such second~~  
 13 ~~offer, or during such sale, the same cannot be sold for the~~  
 14 ~~amount aforesaid, the county treasurer shall bid off the same in~~  
 15 ~~the name of the state.~~

16       Witness the Hon. ...., circuit judge, and the  
 17 seal of ~~said~~ ( THE circuit ) court of ..... county, this  
 18 ..... day of ....., ~~A.D. 18~~ 19....

19 .....  
 20 ..... Circuit Judge.  
 21 Countersigned,  
 22 .....  
 23 ~~Register~~ CLERK OF THE COURT.

24       Sec. 63. (1) The newspapers in which ~~such~~ THE order and  
 25 petition are to be published shall be designated by the ~~auditor~~

1 ~~general~~ STATE TREASURER on or before September 1 in each year,  
 2 ~~and not afterwards,~~ unless the publisher of the newspaper so  
 3 designated ~~shall fail~~ FAILS to accept ~~such~~ THE designation  
 4 within 15 days after the ~~same~~ DESIGNATION is made ~~, or shall~~  
 5 ~~refuse or neglect~~ OR REFUSES OR NEGLECTS to publish and print  
 6 ~~such~~ THE order and petition, or unless, from any other cause,  
 7 ~~such~~ THE publication ~~shall become~~ BECOMES impracticable. ~~7~~  
 8 ~~in which case the auditor general~~ IF 1 OF THE ABOVE OCCURS, THE  
 9 STATE TREASURER shall designate some other newspaper for that  
 10 purpose before the time limited for commencing publication. In  
 11 counties where 1 or more regularly established newspapers have  
 12 been printed, published, and circulated more than 1 year ~~prior~~  
 13 ~~to such~~ BEFORE THE designation, 1 of ~~such~~ THE newspapers shall  
 14 be designated for the publication ~~herein~~ AS required.

15 (2) The ~~auditor general~~ STATE TREASURER shall also cause  
 16 to be carried in not ~~to exceed~~ MORE THAN 10 newspapers in each  
 17 county a notice advising the public of the tax ~~sale~~ LIEN  
 18 TRANSFER advertising. The newspapers shall be designated by the  
 19 ~~auditor general, and the~~ STATE TREASURER. THE notice referred  
 20 to shall be carried once in each of the newspapers designated on  
 21 a date selected by the ~~auditor general~~ STATE TREASURER and  
 22 shall contain the name of the newspaper in the county ~~which~~  
 23 THAT has been designated to print the order and petition and  
 24 description of lands advertised.

25 Sec. 65. (1) The total cost of the advertising shall not  
 26 exceed the sum of ~~\$6.50~~ \$9.50 per column inch as measured in  
 27 the initial publication. ~~and~~ THE ADVERTISING shall include the

1 description of lands ~~so advertised and sold~~ FOR WHICH LIENS ARE  
 2 TO BE TRANSFERRED AS PROVIDED BY THE COUNTY TREASURER, THE PARCEL  
 3 IDENTIFICATION NUMBER, AND THE PROPERTY ADDRESS IF AVAILABLE. The  
 4 petition and court order, column headings, and captions within  
 5 the columns shall be paid for at the same rate. Copy for the  
 6 description of lands for the tax ~~sale~~ LIEN TRANSFER and for the  
 7 petition and court order shall be set ~~on~~ IN 6 point ~~slugs~~  
 8 TYPE in columns at least 11 picas wide, except for captions and  
 9 headings within the columns, the size of which shall be specified  
 10 by the director of the department of management and budget. Copy  
 11 set ~~on slugs~~ IN TYPE larger in size than 6 point shall be paid  
 12 for on the basis of the amount of space required if set ~~on~~ IN 6  
 13 point ~~slugs~~ TYPE.

14 (2) The additional notices referred to in section 63 shall  
 15 not exceed 2 columns in width and 5 inches in length and the inch  
 16 rate charged for those notices shall not exceed the designated  
 17 newspaper's published inch rate prices.

18 Sec. 66. (1) The ~~auditor general~~ STATE TREASURER shall  
 19 cause a copy of the order and a copy of the petition to be pub-  
 20 lished once in each week for 3 consecutive weeks preceding the  
 21 time ~~fixed~~ SET for the hearing ~~thereof~~, ON THE PETITION in  
 22 ~~some~~ A regularly established newspaper in the county where  
 23 ~~such~~ THE petition is filed, to be selected by the ~~auditor~~  
 24 ~~general~~ STATE TREASURER. The order and petition shall both be  
 25 published in the same newspaper, the order immediately preceding  
 26 the petition. ~~Provided, in such~~ IN THE petition, it ~~shall~~  
 27 ~~be~~ IS sufficient to print ~~against each parcel~~ the years for

1 which TAXES ARE delinquent ON EACH PARCEL and the total of taxes,  
 2 interest, and charges due in ~~said~~ THOSE years. The cost of  
 3 ~~such~~ THE publication shall be paid by the state. The propri-  
 4 etor of ~~such~~ THE newspaper shall furnish ~~the proper county~~  
 5 ~~treasurer,~~ not to exceed 300 copies of ~~such~~ THE publication TO  
 6 THE COUNTY TREASURER, 10 ~~such~~ copies to each city and village  
 7 clerk and township supervisor, and 2 ~~such~~ copies to the  
 8 ~~auditor general, and the auditor general~~ STATE TREASURER. THE  
 9 STATE TREASURER and county treasurer shall carefully examine the  
 10 notices published and ~~see~~ CONFIRM that they are correct. The  
 11 term 3 consecutive weeks means 3 publications and the dates of  
 12 the publications shall be specified by the ~~auditor general.~~  
 13 ~~Any~~ STATE TREASURER. A person familiar with the facts may make  
 14 an affidavit as to the publication required. The ~~auditor~~  
 15 ~~general~~ STATE TREASURER shall not pay for ~~any such~~ A publica-  
 16 tion until satisfied that it has been made according to law.

17 (2) The publication of the order and petition ~~aforsaid~~  
 18 shall be equivalent to a personal service of notice on all per-  
 19 sons who are interested in the lands specified in ~~such~~ THE  
 20 petition ~~of~~ of the filing ~~thereof~~ OF THE PETITION, of all pro-  
 21 ceedings ~~thereon~~ ON THE MATTER, and on the ~~sale~~ LIEN TRANSFER  
 22 of the lands under the ~~decree~~ ORDER, and shall give the court  
 23 jurisdiction to hear ~~such~~ THE petition, determine all questions  
 24 arising ~~thereon~~ ON THE MATTER, and to ~~decree~~ ORDER a ~~sale~~  
 25 LIEN TRANSFER of ~~such~~ THE lands for the payment of all taxes,  
 26 interest, and charges ~~thereon~~ ON THE LANDS. The circuit court  
 27 ~~in chancery~~ shall have jurisdiction to hear, try, and determine

1 the matters alleged in ~~such~~ THE petition, even though the  
 2 amount involved ~~therein be~~ IN THE PETITION IS less than  
 3 ~~\$100.00. It shall be the duty of the~~ \$10,000.00. THE prose-  
 4 cuting attorney ~~to~~ SHALL prosecute all ~~such~~ THE proceedings  
 5 on the part of the state. If ~~he shall refuse, neglect or be~~  
 6 THE PROSECUTING ATTORNEY REFUSES, NEGLECTS, OR IS unable to do  
 7 so, the court shall appoint ~~some~~ A competent person to take  
 8 charge of and prosecute the ~~same~~ PROCEEDINGS, who shall be paid  
 9 by the county. The COUNTY board of ~~supervisors~~ COMMISSIONERS  
 10 may employ ~~some~~ A competent person to prosecute ~~such~~ THE pro-  
 11 ceedings or assist ~~therein~~ IN THE PROSECUTION.

12 (3) Proof of the REQUIRED publication of the order and peti-  
 13 tion ~~herein required~~ shall be filed in both the office of the  
 14 county clerk and ~~auditor general~~ STATE TREASURER before any  
 15 final order is made. Proof of the filing of ~~such~~ THE affidavit  
 16 of publication in the office of the ~~auditor general~~ STATE  
 17 TREASURER may be made by affidavit of the ~~auditor general~~ STATE  
 18 TREASURER, or his OR HER deputy. ~~Any~~

19 (4) A person having any interest in the lands or any portion  
 20 ~~thereof~~ OF THE LANDS included or referred to in ~~said~~ THE  
 21 petition desiring to contest the validity of any tax shall file  
 22 in writing his OR HER objections ~~thereto~~ with the clerk of the  
 23 county in which ~~said~~ THE lands are advertised for ~~sale~~ LIEN  
 24 TRANSFER and serve a copy ~~thereof~~ OF THE OBJECTIONS on the  
 25 prosecuting attorney of the county, ~~and~~ the ~~auditor general~~  
 26 STATE TREASURER, and the county, city, village, township, and  
 27 school district, the validity of the taxes of which are

1 contested, and file proof of ~~such~~ THE service on or before the  
 2 day fixed in ~~said~~ THE notice for the hearing of ~~such~~ THE  
 3 petition. ~~, and~~ A PERSON shall not be allowed to make any  
 4 objections not ~~therein~~ specified ~~. Hearing~~ IN THE WRITTEN  
 5 OBJECTIONS. A HEARING upon ~~such~~ THE objections shall not be  
 6 held until ~~such~~ THE service has been made and ~~due~~ THE proof  
 7 ~~thereof~~ OF SERVICE IS filed. If on the day ~~fixed~~ SET FOR THE  
 8 HEARING ON THE PETITION in ~~such~~ THE notice ~~for the hearing of~~  
 9 ~~such petition~~ or on the day following that day, it ~~shall be~~  
 10 ~~made to appear~~ APPEARS to the court that ~~any~~ A person has been  
 11 prevented from filing his OR HER objections to any tax without  
 12 ~~any~~ fault on his OR HER part, ~~such~~ A further time may be  
 13 granted for that purpose, ~~as may seem proper,~~ not exceeding 5  
 14 days.

15 (5) The court shall give precedence to the hearing of ~~such~~  
 16 THE petition over all other business, shall examine, consider,  
 17 and determine the matters ~~therein~~ stated IN THE PETITION and  
 18 objections made, in a summary manner without other pleadings, and  
 19 ~~make~~ SHALL ISSUE A final ~~decree thereon as the right of the~~  
 20 ~~case may be~~ ORDER. The taxes specified in the petition shall be  
 21 presumed to be legal and ~~a decree be made therefor~~ AN ORDER  
 22 SHALL BE ISSUED unless the contrary is proved. Evidence shall be  
 23 taken in open court. All oral testimony shall, at the request of  
 24 any person interested, be written down and filed. The court may  
 25 make ~~such~~ orders from time to time ~~as may be~~ THAT ARE neces-  
 26 sary to facilitate the proceedings, and shall decide all  
 27 questions as to the admissibility of evidence. ~~, and the~~ THE

1 decisions ~~so~~ made ~~shall be~~ ARE final and not subject to  
 2 review or appeal. If the lands of 2 or more persons have been  
 3 assessed together, the court, ~~may,~~ if practicable, MAY separate  
 4 the ~~same~~ PARCEL and apportion to each parcel its just propor-  
 5 tion of the taxes, interest, and charges. If any tax ~~shall be~~  
 6 IS found illegal, ~~such~~ THAT part shall be set aside and the  
 7 remaining tax shall be ~~decree~~ ORDERED valid.

8 (6) The total amount of taxes, interest, and charges, as  
 9 fixed by the court, shall be entered by the ~~register~~ CLERK of  
 10 the court opposite each parcel of land in the column of ~~said~~  
 11 THE record under the heading "amount ~~decree~~ ORDERED against  
 12 lands." If the court ~~shall make any~~ ISSUES AN order setting  
 13 aside the taxes on any parcel of land, or any part ~~thereof~~ OF A  
 14 PARCEL, or any special order relating to ~~any~~ A particular  
 15 parcel of land, or taxes ~~thereon~~ ON A PARCEL, a brief entry of  
 16 ~~such~~ THE order shall be made upon ~~said~~ THE records opposite  
 17 ~~such~~ THE land or tax, which shall be signed by the judge of the  
 18 court, either ~~by his~~ full name or initials, and ~~such~~ THE  
 19 entry shall have the same effect as if made and entered as a part  
 20 of a final ~~decree~~ ORDER.

21 (7) At least 10 days ~~prior to~~ BEFORE the time fixed for  
 22 the ~~sale~~ LIEN TRANSFER of ~~such~~ THE lands, the court shall  
 23 ~~make~~ ISSUE a final ~~decree~~ ORDER in favor of the state of  
 24 Michigan for the payment of ~~such~~ THE taxes, interest, and  
 25 charges ~~as shall be~~ THAT ARE valid, and determine the total  
 26 amount ~~thereof~~ chargeable against each parcel of land. ~~and~~  
 27 THE COURT shall order ~~and decree~~ that unless ~~such~~ payment

1 ~~be~~ IS made, ~~such~~ A LIEN TRANSFER OF several parcels of land,  
 2 or so much of each as ~~may be~~ IS necessary to satisfy the amount  
 3 fixed by ~~such decree~~ THE ORDER, shall severally ~~be sold as the~~  
 4 ~~law directs. Such decree~~ BE MADE. THE ORDER shall be considered  
 5 as a several ~~decree~~ ORDER in favor of the state of Michigan  
 6 against each parcel of land for each tax included ~~therein~~ IN  
 7 THE ORDER. The court may ~~decree such~~ ORDER costs against a  
 8 person contesting any tax as ~~may be~~ IS equitable ~~—~~ if the  
 9 tax, or any part ~~thereof which~~ OF THE TAX THAT remains unpaid,  
 10 ~~be~~ IS adjudged valid.

11 (8) In the absence from the file of A proper affidavit of  
 12 publication as required by this section, secondary evidence of  
 13 ~~such~~ THE publication and of the ~~due~~ filing of ~~such~~ THE  
 14 affidavit shall be admissible ~~— Provided, That~~ IF, according  
 15 to the calendar entry of the clerk of ~~such~~ THE court, an affi-  
 16 davit of publication was filed. The affidavit of ~~such~~ THE pub-  
 17 lication filed in the office of the ~~auditor general shall be~~  
 18 STATE TREASURER IS admissible as secondary evidence.

19 Sec. 67. (1) ~~Such~~ THE final ~~decree~~ ORDER shall be  
 20 entered in the ~~chancery~~ record ~~for recording decrees of such~~  
 21 OF THE court ~~— have the usual caption for decrees,~~ and shall be  
 22 substantially in the following form:

23 "State of Michigan, )  
 24 The circuit court for the) ~~In chancery~~  
 25 county of .....)



1 At a session of ~~said~~ THE court held at the court house in  
 2 the ..... of ..... on the ..... day  
 3 of ....., ~~A.D.~~ 19....

4 Present: Hon. ...., Circuit Judge

5 In the matter of the petition of ....., ~~auditor~~  
 6 ~~general~~ STATE TREASURER of the state of Michigan, for and in  
 7 behalf of ~~said~~ THE state, for the ~~sale~~ TRANSFER of TAX LIENS  
 8 ON certain lands for taxes assessed ~~thereon~~ ON THOSE LANDS:

9 The ~~said~~ petition and the matters ~~therein~~ stated ~~—~~ IN  
 10 THE PETITION and the objections filed to certain taxes ~~therein~~  
 11 claimed IN THE PETITION, ~~—~~ if any ~~such~~ objections are filed,  
 12 ~~— came on to be~~ WERE heard, ~~and~~ THE proof of the ~~due~~ publi-  
 13 cation of the order of hearing ~~—~~ and of ~~said~~ THE petition  
 14 ~~having been~~ WERE made and filed, and after hearing all parties  
 15 interested ~~therein~~ IN THE MATTER:

16 It is ordered ~~—, adjudged and decreed~~ that the amount of  
 17 taxes, interest, ~~collection~~ PROPERTY TAX ADMINISTRATION fee,  
 18 and charges set down in the column headed 'amount ~~decreed~~  
 19 ORDERED against lands,' in the tax record of which ~~said~~ THE  
 20 petition forms a part, are valid. ~~—, and decree~~ THIS ORDER is  
 21 made in favor of the state of Michigan ~~therefor~~ against each  
 22 parcel of ~~said~~ land for payment of the amount set down in  
 23 ~~said~~ THE column opposite to ~~such~~ THE parcel.

24 It is further ordered ~~—, adjudged and decreed~~ that unless  
 25 ~~said~~ THE amount ~~be~~ IS paid ~~prior to said sale, that said~~  
 26 ~~several~~ BEFORE THE TAX LIEN TRANSFER, LIENS ON THE parcels of  
 27 land, ~~or such interest therein as may be~~ necessary to satisfy

1 the amount ~~herein decreed against the same~~ ORDERED DUE, shall  
 2 be ~~severally sold~~ TRANSFERRED as the law directs, on the  
 3 ..... day of May, ~~A.D.~~ 19...., beginning at ~~10 o'clock~~  
 4 10 a.m. on ~~said~~ THAT day, or on the SUBSEQUENT day or days  
 5 ~~subsequent thereto as may be~~ THAT ARE necessary to complete the  
 6 ~~sale~~ TRANSFER of ~~said lands and of each and every parcel~~  
 7 ~~thereof,~~ THE LIENS at the office of the county treasurer, or at  
 8 ~~such~~ A convenient place ~~as shall be~~ selected by ~~him~~ THE  
 9 COUNTY TREASURER at the county seat of the county of  
 10 ....., state of Michigan.

11 It is further ordered ~~, adjudged and decreed~~ that title to  
 12 each parcel of land THAT IS ordered ~~in this decree~~ to be  
 13 ~~offered for sale, and which parcel of land is bid in at such~~  
 14 ~~sale to the state,~~ TRANSFERRED shall become absolute in the  
 15 state of Michigan on the expiration of the ~~period~~ PERIODS of  
 16 redemption. ~~from such sale, and all~~ ALL taxes, special assess-  
 17 ments ~~, which~~ THAT are charged against or are liens upon ~~such~~  
 18 THE parcel, and other liens and encumbrances ~~,~~ against ~~such~~  
 19 THE parcel of whatever kind or nature, shall be ~~cancelled~~  
 20 CANCELED as of ~~such~~ THE date TITLE BECOMES ABSOLUTE IN THE  
 21 STATE OF MICHIGAN, unless ~~any said~~ THE parcel of land ~~shall~~  
 22 ~~be~~ IS redeemed as provided in section 74 OR 131E of THE GENERAL  
 23 PROPERTY TAX ACT, Act No. 206 of the Public Acts of 1893, as  
 24 amended, BEING SECTION 211.74 OR 211.131E of the Michigan  
 25 Compiled Laws, or unless an appeal ~~shall have been~~ IS taken as  
 26 provided in ~~said~~ THAT act.

1 It is further ~~adjudged and decreed~~ ORDERED that the  
 2 ~~several~~ special orders made by this court, and entered on  
 3 ~~said~~ THE tax records, are made a part ~~hereof~~ OF THIS ORDER,  
 4 with the same effect as if entered ~~herein~~ ON THIS ORDER.

5

6

7 (Countersigned)

.....

8

Circuit Judge

9

10 .....

11 Clerk of ~~Courts~~ THE COURT."

12 (2) Unless ~~sooner~~ redeemed, upon the expiration of ~~such~~  
 13 ~~period~~ THE PERIODS of redemption provided for in section 74 OR  
 14 131E of this act, absolute title to the lands ~~so sold and bid in~~  
 15 ~~to the state~~ TRANSFERRED shall vest in the state of Michigan as  
 16 provided in ~~said decree~~ THE ORDER. If costs are adjudged  
 17 against any person contesting a tax, the ~~decree therefor~~ ORDER  
 18 shall be in proper form and execution awarded. The ~~decree~~  
 19 ORDER shall be signed by the judge and countersigned by the  
 20 clerk. Immediately after the entry of ~~such decree~~ THE ORDER,  
 21 the county clerk shall make a certified copy ~~thereof~~ OF THE  
 22 ORDER, and annex the same to the tax record. ~~He~~ THE COUNTY  
 23 CLERK shall ~~thereupon~~ THEN deliver ~~such~~ THE tax record to the  
 24 county treasurer, in whose office the ~~same~~ TAX RECORD shall  
 25 remain, except as needed in the office of the county clerk. If  
 26 ~~from~~ FOR any cause the hearing on ~~said~~ THE petition is not  
 27 had on the day fixed in the notice ~~therefor~~ OF HEARING, the

~~1 same~~ HEARING shall stand continued from day to day during the  
 2 term without the entry of any order of continuance ~~—~~ until  
 3 ~~disposed of, and if it shall~~ DISPOSAL OF THE MATTER. IF for  
 4 any reason ~~be~~ IT IS found impracticable to hear and determine  
 5 the objections to all of the taxes specified in ~~such~~ THE peti-  
 6 tion within the time ~~herein~~ fixed for that purpose, ~~then and~~  
 7 ~~in that case~~ the court, ~~shall,~~ within the time ~~herein named~~  
 8 PROVIDED, SHALL make a final ~~decree~~ ORDER as to all taxes to  
 9 which no objections have been filed, and also those to which  
 10 objections have been filed, which the court has ~~then~~ heard and  
 11 ~~passed~~ DECIDED upon. ~~Such decrees~~ THE ORDERS shall be signed  
 12 and recorded as ~~hereinbefore~~ provided IN THIS SECTION. The  
 13 court shall proceed with the consideration of the remaining taxes  
 14 ~~embraced in such~~ INCLUDED IN THE petition ~~—~~ and THE objec-  
 15 tions ~~thereto~~ ON THOSE TAXES, and as soon as practicable dis-  
 16 pose of ~~the same~~ THOSE MATTERS by 1 or more ~~decrees and in~~  
 17 ~~such~~ ORDERS IN THE form as the court may determine. ~~—, which~~  
 18 THOSE ORDERS shall be entered in the ~~chancery record of decrees~~  
 19 ~~of such court, and the same~~ COURT RECORD AND shall describe the  
 20 lands and specify the total amount of taxes, interest, and  
 21 charges on each parcel. ~~thereof.~~ The county clerk shall imme-  
 22 diately ~~thereafter~~ deliver to the county treasurer a certified  
 23 copy of ~~such decree,~~ THE ORDER to be kept and used as  
 24 ~~hereinbefore~~ provided IN THIS SUBSECTION. ~~Such~~ A copy of  
 25 ~~decree~~ THE ORDER shall be annexed to the tax record and shall  
 26 ~~thereby~~ become a part ~~thereof.~~ ~~If from any cause no decree~~  
 27 ~~shall be made on such~~ OF THE TAX RECORD. IF AN ORDER IS NOT

1 ISSUED ON A petition as to the taxes ~~therein named~~ IN THE  
 2 PETITION, or any part ~~thereof, the auditor general~~ OF THE PETI-  
 3 TION, THE STATE TREASURER shall ~~, as soon as practicable,~~ file  
 4 a new petition for ~~decree~~ AN ORDER and ~~sale~~ LIEN TRANSFER AS  
 5 SOON AS POSSIBLE, and proceedings ~~thereon~~ ON THE MATTER shall  
 6 be the same ~~and a decree and sale made as herein~~ AS provided IN  
 7 THIS ACT.

8 (3) ~~In case a decree is given~~ IF AN ORDER IS ISSUED in  
 9 favor of the validity of any disputed tax ~~,~~ and the person con-  
 10 testing its validity desires to appeal to the supreme court, ~~he~~  
 11 ~~shall be allowed to do so on paying~~ THE PERSON SHALL PAY the  
 12 amount ~~of the decree~~ ORDERED to the county treasurer ~~,~~ within  
 13 10 days after the date of ~~such decree, who~~ THE ORDER. THE  
 14 COUNTY TREASURER shall retain the ~~same~~ PAYMENT until ~~the~~  
 15 THERE IS A decision of the supreme court. ~~, and pay the same to~~  
 16 ~~the party interested, if such~~ IF THE tax is held invalid, ~~, if~~  
 17 THE COUNTY TREASURER SHALL RETURN THE PAYMENT TO THE TAXPAYER.  
 18 IF THE TAX IS held valid, then ~~such~~ THE money shall be credited  
 19 to the proper fund ~~. By such payment~~ AND the land in question  
 20 shall be discharged from the lien of the tax. ~~In case~~ IF the  
 21 decision is against the validity of ~~any~~ THE tax, ~~either~~ the  
 22 county treasurer or the ~~auditor general~~ STATE TREASURER shall  
 23 have a right to direct an appeal ~~therefrom~~ ON THE MATTER to the  
 24 supreme court on behalf of the state. ~~, but there~~ THERE shall  
 25 NOT be ~~no sale~~ A TAX LIEN TRANSFER for ~~the~~ A tax held TO BE  
 26 invalid ~~, until such~~ UNLESS A decision ~~has been~~ IS reversed  
 27 or modified by the supreme court.

1        (4) ~~The~~ EXCEPT AS OTHERWISE PROVIDED BY LAW, THE  
2 proceedings ~~where~~ TO DETERMINE the validity of any tax ~~is~~ in  
3 dispute shall ~~, where no other provision is made herein,~~ follow  
4 the ordinary ~~chancery~~ CIRCUIT COURT practice, and the court may  
5 allow amendments as in ordinary cases. Notice shall be given of  
6 all appeals to the supreme court, and ~~such~~ AN appeal shall be  
7 ~~claimed,~~ FILED AND entered, and bond for costs given, within 20  
8 days after the making and entering of the ~~decree~~ ORDER. Any  
9 party appealing from ~~such decree~~ AN ORDER, except the ~~auditor~~  
10 ~~general~~ STATE TREASURER and any political subdivision of the  
11 state, shall file a bond for costs in the usual form, WITH the  
12 amount ~~thereof~~ OF THE BOND and sureties ~~thereon~~ OF THE BOND  
13 to be approved by the court which entered the ~~decree~~ ORDER.  
14 The judge, ~~shall,~~ at the request of either party and on due  
15 notice, SHALL settle in proper form a case containing so much of  
16 the record and proceedings as may be necessary to the ~~due~~  
17 understanding ~~thereof~~ OF THE CASE by the supreme court. ~~, and~~  
18 ~~if~~ IF AN appeal ~~shall be~~ IS taken, ~~such~~ THE case shall be  
19 transmitted to ~~such~~ THAT court. An appeal as to the tax on any  
20 parcel shall not delay or affect the proceedings for the ~~sale~~  
21 LIEN TRANSFER of any land on which there has been no appeal.

22        (5) ~~In case~~ IF the court in its ~~decree shall determine~~  
23 ORDER DETERMINES an assessment ~~to be~~ IS void because of an  
24 erroneous or indefinite description of the parcel of land, the  
25 court, ~~shall, in such decree~~ IN THE ORDER, SHALL direct the  
26 ~~auditor general~~ STATE TREASURER to reject ~~such~~ THE tax and  
27 cause the ~~same~~ TAX to be reassessed on a correct description of

1 the parcel of land. ~~Such decree~~ THE ORDER shall also set forth  
 2 the correct description of ~~such~~ THE land.

3       Sec. 67a. (1) The state treasurer ~~shall~~ within 60 days  
 4 SHALL cause to be conveyed by deed to the state all lands the  
 5 title to which has become absolute in the state by virtue of  
 6 court decree and nonredemption ~~within the statutory period~~  
 7 PURSUANT TO SECTION 74 OR 131E. The deed of conveyance shall be  
 8 sealed with the seal of the state treasurer and shall be signed  
 9 by the state treasurer or his or her authorized representative  
 10 but ~~shall~~ DOES not require additional signatures of witnesses  
 11 or notary public. The board or department having control and  
 12 jurisdiction of land so conveyed shall cause the deeds to be  
 13 recorded in the office of the register of deeds of the proper  
 14 county. The register of deeds upon delivery to him or her for  
 15 that purpose of ~~such~~ a deed shall record the same in his or her  
 16 office. The register of deeds ~~for recording such deeds~~ shall  
 17 receive the sum of 50 cents ~~each~~ PER PAGE FOR RECORDING THE  
 18 DEED.

19       (2) Except as otherwise provided in this section, all taxes  
 20 and special assessments ~~which~~ THAT are charged against or are  
 21 liens upon these lands at the time the title becomes absolute in  
 22 this state ~~—~~ and all taxes and special assessments ~~which~~ THAT  
 23 are charged against or are liens upon lands sold by the depart-  
 24 ment of natural resources ~~—~~ shall be canceled, but no part of  
 25 ~~such~~ THE taxes due to the ~~inferior~~ LOCAL taxing units shall  
 26 be charged to this state. This state, and ~~its inferior~~ THE  
 27 LOCAL taxing units, respectively, shall bear the loss on ~~such~~

1 THOSE taxes which properly ~~belongs~~ BELONG to each, and the  
 2 county treasurer shall make lists of all ~~such~~ THOSE lands in  
 3 each taxing unit of the county and transmit the lists to the  
 4 respective assessing officers of the county in which the lands  
 5 are located. Each assessing officer shall produce his or her  
 6 list to the board of review while in session for the purpose of  
 7 reviewing the assessment roll. The assessing officer shall omit  
 8 and cancel from his or her assessment roll all lands the title to  
 9 which has become absolute in this state, as shown by the list.  
 10 ~~The~~ WHEN IN SESSION, THE board of review ~~, when in session,~~  
 11 shall compare the assessment roll of the taxing unit with the  
 12 lists so furnished by the county treasurer, and shall correct all  
 13 mistakes. These lands, the title to which has become absolute in  
 14 this state, shall be subject to taxation or special assessment  
 15 for any purpose immediately after they ~~shall be~~ ARE offered for  
 16 sale and the bid IS accepted in accordance with section 131, and  
 17 notice of SALE IS given to the county treasurer by the department  
 18 of natural resources.

19 (3) Special assessments ~~which~~ THAT are levied against  
 20 property and ~~which~~ THAT are pledged for the repayment of bonds  
 21 or notes issued by a local unit OR A COUNTY OR AUTHORITY ON  
 22 BEHALF OF A LOCAL UNIT OR ITSELF to finance public improvements  
 23 for which the special assessments are authorized shall be consid-  
 24 ered to be deferred at the time title becomes absolute in the  
 25 state and until ~~such~~ THE time ~~as~~ the property is sold by the  
 26 state. If the property is sold by the state, all unpaid special  
 27 assessments or special assessment installments due and payable at



1 the time title becomes absolute in the state ~~which~~ THAT are  
 2 pledged for the repayment of bonds or notes issued by a local  
 3 unit to finance public improvements for which the special assess-  
 4 ments were authorized, plus any interest or penalties on those  
 5 unpaid special assessments or special assessment installments due  
 6 and payable at the time title becomes absolute in the state,  
 7 shall be due and payable as part of the purchase price of the  
 8 property. The county treasurer shall notify the state agency  
 9 having control and jurisdiction of property subject to unpaid  
 10 special assessments under this subsection of each parcel of land  
 11 within that county ~~which~~ THAT has special assessments deferred  
 12 pursuant to this subsection. The county treasurer shall keep a  
 13 record of the notice and shall require that the property be  
 14 included in the subsequent return of delinquent taxes by each  
 15 collecting officer AND, that the property is identified on the  
 16 delinquent roll as provided in this act ~~, and~~ WITH the amount  
 17 of special assessments due and unpaid. The collecting officer  
 18 shall enter on the current tax roll opposite each property for  
 19 which deferment is allowed a notation that payment is deferred  
 20 pursuant to this section.

21 (4) Notwithstanding any other provision of law, the state  
 22 treasurer ~~shall~~ upon request of the state housing development  
 23 authority SHALL convey by deed to the state housing development  
 24 authority ~~any~~ lands THE title to which has become absolute in  
 25 the state. ~~by virtue of court decree and not redeemed within~~  
 26 ~~the statutory period.~~ These shall be lands ~~which~~ THAT the  
 27 state housing development authority has determined are needed to

1 promote a program of home ownership among low and moderate income  
2 persons.

3     Sec. 69. ~~Whenever~~ IF it ~~shall be~~ IS satisfactorily  
4 shown to the court that any lands included in ~~such~~ THE petition  
5 as delinquent for taxes ~~shall~~ belong to ~~infants, minor heirs,~~  
6 ~~idiots or insane persons~~ AN INFANT, MINOR HEIR, MENTALLY ILL  
7 PERSON, OR DEVELOPMENTALLY DISABLED PERSON, without ~~guardians~~ A  
8 GUARDIAN or without any other means of support, the court ~~is,~~  
9 in ~~his~~ THE COURT'S discretion, IS authorized to withhold ~~such~~  
10 THOSE lands from ~~sale~~ LIEN TRANSFER, until a settlement of  
11 ~~such~~ THAT person can be made, and a guardian chosen or  
12 appointed to protect the rights and interests of ~~such~~ THAT  
13 person, ~~Provided, Such~~ IF THE withholding ~~shall~~ DOES not  
14 act to prejudice the lien of the state, county, or township for  
15 ~~such~~ THE taxes, or the right to include the ~~same~~ LANDS in  
16 ~~any~~ A subsequent petition for sale as ~~in this act provided.~~  
17 ~~In case of the sale~~ PROVIDED IN THIS ACT. FOR A LIEN TRANSFER  
18 of lands belonging to ~~any~~ AN infant, ~~idiots, minor heirs,~~  
19 ~~insane or incompetent persons~~ MINOR HEIR, MENTALLY ILL PERSON,  
20 OR DEVELOPMENTALLY DISABLED PERSON, if it ~~shall appear~~ APPEARS  
21 to ~~any~~ A court that it is necessary to protect the rights of  
22 ~~such~~ THE incompetent person, ~~to~~ THE COURT MAY order ~~any~~  
23 ~~sale~~ THE LIEN TRANSFER canceled, or deferred, ~~it may so order,~~  
24 and ~~in such case~~ all proceedings may be stopped, ~~sale~~ THE  
25 LIEN TRANSFER canceled or action stayed until the proper proceed-  
26 ings can be had to protect the rights and property of ~~such~~ THE  
27 incompetent person or persons.

1        Sec. 70. On the first Tuesday of May, beginning at 10  
2 ~~o'clock~~ a.m., the county treasurer shall ~~commence~~ TRANSFER TO  
3 THE STATE the ~~sale~~ TAX LIENS of the lands ~~mentioned~~ INCLUDED  
4 in the ~~decree~~ ORDER upon which the amounts charged ~~shall not~~  
5 have NOT been paid. ~~, and shall continue the same from day to~~  
6 ~~day, Sundays and other legal holidays excepted, until so much of~~  
7 ~~each parcel shall be sold as shall be sufficient to pay such~~  
8 ~~amounts: Provided, That the county treasurer may deputize 1 or~~  
9 ~~more persons in his office to conduct such sale for him and in~~  
10 ~~his behalf. Such appointments shall be filed by the county trea-~~  
11 ~~surer with the county clerk in the court proceedings relating to~~  
12 ~~the tax sale. Each parcel described in the decree shall be sepa-~~  
13 ~~rately exposed to sale for the total taxes, interest and charges,~~  
14 ~~and the sale shall be made to the person paying the full amount~~  
15 ~~charged against such parcel, and accepting a conveyance of the~~  
16 ~~smallest undivided fee simple interest therein. No greater~~  
17 ~~interest in any parcel shall be sold than is sufficient to pay~~  
18 ~~the amount of the tax on which the same is sold. If no person~~  
19 ~~will pay the several taxes and charges and take a conveyance of~~  
20 ~~less than the entire thereof, then the whole parcel shall be~~  
21 ~~offered and sold. The sale shall be at the county seat, at the~~  
22 ~~office of or at such convenient place as shall be selected by the~~  
23 ~~county treasurer, and shall be subject to the taxes assessed sub-~~  
24 ~~sequent to taxes included in the decree and for the year for~~  
25 ~~which the sale is made. The county treasurer may, in his discre-~~  
26 ~~tion, require immediate payment of any person to whom any parcel~~  
27 ~~of such land may be struck off, and in all cases where payment is~~

~~1 not made in 24 hours after sale, he shall declare the bid  
2 canceled and sell the land again; and any person to whom any  
3 parcel of land shall be so struck off neglecting for 24 hours  
4 after the close of such sale to pay to the county treasurer the  
5 amount of such bid, shall forfeit to the state 5 times the amount  
6 of such bid, and costs of suit therefor, which amount may be  
7 recovered in the name of the people of the state of Michigan in  
8 an action of debt, in any court of competent jurisdiction, and it  
9 shall be the duty of the county treasurer and prosecuting attor-  
10 ney of the county to prosecute for all such delinquencies and  
11 penalties without unnecessary delay. Any subsequent bid of such  
12 person made at the sale may be disregarded by the treasurer. If  
13 any parcel of land cannot be sold for taxes, interest and  
14 charges, such parcel shall be passed over for the time being, and  
15 shall, on the succeeding day, or before the close of the sale be  
16 reoffered; and if, on such second offer, or during such sale, the  
17 same cannot be sold for the amount aforesaid, the county trea-  
18 surer or his deputy or deputies shall bid off the same in the  
19 name of the state for the state, county and township, in propor-  
20 tion to the taxes, interest and charges due each. And in such  
21 case the taxes assessed on the lands so bid off to the state, and  
22 the interest and charges thereon, shall remain a lien upon said  
23 lands, and any person or persons may thereafter purchase such  
24 lands of the state, as provided in this act. The county trea-  
25 surer shall enter or cause to be entered in the proper columns of  
26 the tax record the interest in lands sold, the name and  
27 post office address of each purchaser opposite each parcel of~~

~~1 land sold, and the word "state" opposite each parcel bid off in  
2 the name of the state. Certificates shall be given to each pur-  
3 chaser of the lands and interest bid off by him, showing the  
4 year's tax for which he has purchased, and also the amount there-  
5 of, and of all charges paid by him at the time of such purchase,  
6 stating that he will be entitled to a deed after the period of  
7 redemption provided for in section 74 has expired, and that if  
8 the sale is not confirmed the money will be returned. As soon as  
9 possible after the conclusion of any sale, and within 25 days  
10 after the day named in the notice for the commencement thereof,  
11 the county treasurer shall make and file with the clerk of the  
12 court a report of such sale, therein referring to the tax record  
13 for the particulars thereof. Provided, however, That the court  
14 may upon petition by the county treasurer extend the time within  
15 which said report shall be required to be filed not to exceed 50  
16 days from the date of the commencement of the sale. All sales  
17 shall stand confirmed, subject to the right of redemption pro-  
18 vided for in section 74, unless objections thereto are filed  
19 within 8 days after the time limited for filing such report,  
20 without the entry of an order or further notice. The practice  
21 with reference to setting aside such sale shall be the same, so  
22 far as applicable, as in a sale in equity on the foreclosure of  
23 mortgages: Provided, No sale shall be set aside for inadequacy  
24 of price, except upon payment of the amount bid upon such sale,  
25 with interest and costs: Provided further, That no sale shall be  
26 set aside after confirmation, except in cases where the taxes  
27 were paid, or the property was exempt from taxation. In such~~

~~1 cases the owner of such lands may move the court at any time  
2 within 1 year after he shall have notice of such sale to set the  
3 same aside, and the court may so order upon such terms as may be  
4 just. As soon as practicable after sales are confirmed and  
5 within 30 days from the date of confirmation, the county trea-  
6 surer shall make full report of the same to the auditor general,  
7 in such form as the auditor general shall prescribe, giving a  
8 description of the property sold, the amounts for which the same  
9 was sold, and the names and addresses of the purchasers, and  
10 thereupon the auditor general shall, after the period of redemp-  
11 tion provided in section 74 has expired, execute deeds to the  
12 purchasers in such form as shall be determined by him. All lands  
13 bid off in the name of the state shall continue liable to be  
14 taxed in the same manner as if they were not the property of the  
15 state, except as hereinafter provided. If from any cause the  
16 lands, or any parcel thereof decreed for sale by the auditor gen-  
17 eral, shall not be sold as advertised, it shall be the duty of  
18 the auditor general to cause sale to be made at such other time  
19 as he may fix for that purpose, of which notice shall be pub-  
20 lished at least 4 weeks prior to such day, and such notice shall  
21 contain a description of the lands and the amount claimed there-  
22 on, as hereinbefore provided in the first instance. The sale and  
23 all proceedings thereon shall be the same as if made on the first  
24 day fixed therefor. The several county treasurers shall receive  
25 on such sale only such funds as shall be receivable at the state  
26 treasury, and all moneys received at any tax sales that belong to  
27 the state shall be paid into the state treasury, and the expenses~~

~~1 of advertising and sale exclusive of the county's share shall be~~  
~~2 paid therefrom on the warrant of the auditor general, and the~~  
~~3 remainder shall be placed to the credit of the general fund.~~

4       Sec. 73c. (1) Not later than 120 days before the expiration  
5 of the redemption period provided in section 74, the county trea-  
6 surer of each county shall send a notice to each person who,  
7 according to the records of ~~his~~ THE TREASURER'S office, has an  
8 interest in a piece or parcel of land ~~offered at the tax sale~~  
9 THAT WAS SUBJECT TO TAX LIEN TRANSFER provided in section 70 of  
10 this act, and IS not yet redeemed. The county treasurer shall  
11 also send BY CERTIFIED MAIL A notice to all other persons shown  
12 by the records of the local assessing officer or local treasurer  
13 to have an interest in those lands.

14       (2) On all parcels for which an address is known, the notice  
15 shall also be mailed by regular mail addressed to "occupant" if  
16 any of the following apply:

17       (a) A prior notice has not been sent to that address.

18       (b) A prior notice sent to that address has been forwarded  
19 or returned as undeliverable, except as provided in subsection  
20 (3).

21       (3) Certified mail notices returned as  
22 "undeliverable--unclaimed" shall be remailed by first class  
23 mail.

24       (4) ~~The notice to those persons shall be in substantially~~  
25 ~~the form prescribed below. On parcels bid off to the state and~~  
26 ~~still a state bid, the notice shall be sent by certified mail~~

~~1 with return receipt demanded, with postage fully prepaid. On all~~  
~~2 other parcels not redeemed, the notice shall be sent by first~~  
~~3 class mail, address correction requested.~~

**4** ~~Sir~~ THE NOTICE SHALL BE IN EITHER OF THE FOLLOWING FORMS:

5 (A) FOR A PARCEL OF PROPERTY WITH A STATE EQUALIZED VALUA-  
6 TION OF LESS THAN \$2,000.00:

**7 TO WHOM IT MAY CONCERN:**

8        You are hereby notified that according to the records of  
9 this office, THE TAX LIEN ON the following piece or parcel of  
10 land, which you may have an interest in, was ~~—sold—~~ TRANSFERRED  
11 at the annual tax ~~—sale—~~ LIEN TRANSFER of May, 19..., for delin-  
12 quent taxes of 19..., and prior years. Unless redeemed from  
13 ~~—said sale—~~ THE LIEN TRANSFER on or before ..... 19..., the  
14 title to ~~—said—~~ THE land will vest and become absolute in the  
15 state of Michigan. ~~—or if the taxes were paid by a private tax~~  
16 ~~lien buyer, a tax deed will be issued by the state of Michigan~~  
17 ~~entitling the buyer to collect all taxes paid plus a 50% penalty~~  
18 ~~and other fees.~~

19 .....

20 Very truly yours,

21 .....County treasurer or



~~Assessor~~ CHIEF APPRAISER of.....

(B) FOR A PARCEL OF PROPERTY WITH A STATE EQUALIZED VALUATION OF \$2,000.00 OR MORE:

TO WHOM IT MAY CONCERN:

YOU ARE HEREBY NOTIFIED THAT ACCORDING TO THE RECORDS OF THIS OFFICE, THE TAX LIEN ON THE FOLLOWING PIECE OR PARCEL OF LAND, WHICH YOU MAY HAVE AN INTEREST IN, WAS TRANSFERRED AT THE ANNUAL TAX LIEN TRANSFER OF MAY, 19\_\_\_\_, FOR DELINQUENT TAXES OF 19\_\_\_\_, AND PRIOR YEARS. IF THE PROPERTY IS NOT REDEEMED ON OR BEFORE\_\_\_\_ 19\_\_\_\_, A HEARING SHALL BE HELD BEFORE THE DEPARTMENT OF TREASURY TO ALLOW OWNERS TO SHOW CAUSE WHY THE TAX LIEN TRANSFER SHOULD BE CANCELED. IF A SUFFICIENT REASON IS NOT SHOWN, THE TITLE TO THE LAND WILL VEST AND BECOME ABSOLUTE IN THE STATE OF MICHIGAN UNLESS THE LAND IS REDEEMED WITHIN 180 DAYS AFTER THE DATE OF THE HEARING BY THE PAYMENT OF THE LIEN TRANSFER AMOUNT DUE AND A PENALTY OF 50% OF THE LIEN TRANSFER AMOUNT.

VERY TRULY YOURS,

.....COUNTY TREASURER OR

CHIEF APPRAISER OF.....

(5) The cost of mailing the notice ~~herein provided for~~ UNDER THIS SECTION shall be paid to the county treasurer by the county.

(6) Failure to receive ~~or serve~~ the notice or a defect in the notice shall not invalidate the proceedings taken under the

1 ~~auditor general's~~ STATE TREASURER'S petition and ~~decree~~ ORDER  
2 of the circuit court ~~—~~ in foreclosure and ~~sale~~ LIEN TRANSFER  
3 of the lands for taxes.

4     Sec. 74. (1) ~~Any~~ A person, city, or other political sub-  
5 division ~~—~~ owning land ~~—sold—~~ FOR WHICH A TAX LIEN WAS  
6 TRANSFERRED pursuant to this act, ~~or any interest in these~~  
7 ~~lands, may,~~ at any time before the first ~~Tuesday~~ DAY of ~~May~~  
8 NOVEMBER in the year ~~following~~ OF the ~~sale~~ LIEN TRANSFER, MAY  
9 redeem ~~any~~ A parcel of these lands, or ~~any~~ A part or interest  
10 in these lands, by showing to the satisfaction of the county  
11 treasurer or department of treasury that the person, city, or  
12 other political subdivision owns only that part or interest in  
13 the land ~~which~~ THAT the person, city, or other political subdi-  
14 vision proposes to redeem, and by paying to the county treasurer  
15 ~~or department of treasury~~ the amount of the ~~sale of~~ TAX LIEN  
16 ON the parcel of land, or the portion of the land wished to be  
17 redeemed, and interest ~~thereon~~ ON THAT AMOUNT computed at a  
18 rate of 1.25% per month or fraction of a month, except as pro-  
19 vided in section 89, from the first day of the month in which the  
20 tax ~~sale opened~~ LIEN TRANSFER OCCURRED. If a person, city, or  
21 other political subdivision owns less than the whole description,  
22 ~~—sold,~~ the amount required to redeem that part shall be calcu-  
23 lated pursuant to section 53. Upon the payment of the redemption  
24 money and interest computed at a rate of 1.25% per month, or  
25 fraction of a month, except as provided in section 89, to the  
26 county treasurer pursuant to this section, the county treasurer  
27 shall issue a redemption certificate. ~~in triplicate in a form~~

~~1 prescribed by the department of treasury. One of the triplicate  
2 certificates shall be delivered to the person making the redemp-  
3 tion payment, and shall be filed in the office of the county trea-  
4 surer, and shall be immediately transmitted to the department  
5 of treasury. If the county treasurer fails to forward the cer-  
6 tificate to the department of treasury as required by this sec-  
7 tion, the department of treasury may take possession of the cer-  
8 tificate in the office of the county treasurer, and the certifi-  
9 cates shall after that time be part of the records and files of  
10 the department of treasury.~~

11       (2) The county treasurer shall ~~also~~ make a note of the  
12 redemption certificate in the tax record book kept in his or her  
13 office, with the name of the payee, and the date and amount  
14 paid. ~~All redemption certificates issued pursuant to this sec-  
15 tion shall be consecutively numbered by the printer. The county  
16 treasurer shall account for each certificate issued and forward a  
17 weekly report to the department of treasury accounting for each  
18 certificate issued.~~

19       (3) A certificate, and the entry ~~thereof~~ OF A CERTIFICATE  
20 by the county treasurer, shall be evidence of a redemption pay-  
21 ment in the courts of this state. However, each county treasurer  
22 shall make a full and complete report to the department of trea-  
23 sury of all redemption certificates issued by him or her during  
24 the redemption period. This report shall be made not later than  
25 20 days after the expiration of the redemption period. The  
26 department of treasury shall compel, in the manner provided by  
27 law, the filing of these reports, as provided by this section, by

1 the county treasurers and for that purpose may incur ~~such~~  
 2 expense as ~~shall be~~ required.

3 (4) ~~Upon a redemption at the office of the state treasurer,~~  
 4 ~~the state treasurer shall issue a redemption certificate in trip-~~  
 5 ~~licate in a form prescribed by him or her. The original shall be~~  
 6 ~~furnished to the person making the redemption, the duplicate~~  
 7 ~~shall be filed with the department of treasury, and the tripli-~~  
 8 ~~cate shall be sent to the county treasurer of the proper county~~  
 9 ~~who shall cause the proper entries to be made on the tax record~~  
 10 ~~of his or her county. This certificate, or a copy of the certif-~~  
 11 ~~icate, and the entry thereof by the county treasurer, shall be~~  
 12 ~~evidence of a redemption payment in the courts of this state.~~

13 AFTER THE EXPIRATION OF THE REDEMPTION PERIOD UNDER THIS SECTION  
 14 BUT PRIOR TO THE HEARING PROVIDED FOR IN SECTION 131E, A PERSON  
 15 WHO REDEEMS THE LAND SHALL PAY THE AMOUNT OF DELINQUENT TAX LIEN  
 16 TRANSFER AMOUNT, TOGETHER WITH INTEREST AND PENALTIES TO DATE AND  
 17 50% OF THE TAX LIEN TRANSFER AMOUNT.

18 Sec. 95. If the ~~auditor general~~ STATE TREASURER or county  
 19 treasurer ~~shall discover~~ DISCOVERS before the ~~sale~~ TRANSFER  
 20 of ~~any lands, as aforesaid,~~ A TAX LIEN that for any reason  
 21 ~~they~~ IT should not be ~~sold, he~~ TRANSFERRED, THE TREASURER  
 22 shall cause the ~~same~~ TAX LIEN to be withheld from ~~sale, and~~  
 23 ~~if~~ TRANSFER. IF the error originated with the township or  
 24 county officers, the amount of ~~such~~ THE taxes shall be charged  
 25 against the county from which the ~~same was~~ TAXES WERE  
 26 returned. ~~if such~~ IF THE error was made by a township  
 27 officer, the amount ~~thereof~~ OF THE TAXES shall be charged by

1 the county treasurer to the township in which ~~such~~ THE error  
 2 occurred. If there has been a change in the boundaries of ~~any~~  
 3 A county or ~~town~~ TOWNSHIP in which the lands are situated after  
 4 the return of ~~such~~ THE taxes, ~~such~~ THE rejected taxes shall  
 5 be charged to the county to which the lands belong at the time of  
 6 ~~such~~ THE rejection.

7       Sec. 113. (1) ~~It shall be unlawful for any~~ A person ~~to~~  
 8 SHALL NOT remove ~~any~~ A building or A fixture ~~therefrom,~~ FROM  
 9 A BUILDING; REMOVE sand, gravel, or minerals; ~~or to~~ cut or  
 10 remove ~~any~~ logs, wood, or timber; or REMOVE any other part of  
 11 ~~such~~ THE property reflected in ~~any~~ AN assessment ~~thereof~~ OF  
 12 THAT PROPERTY resulting in any unpaid tax lien, from any lands  
 13 ~~sold and bid~~ FOR WHICH TAX LIENS HAVE BEEN TRANSFERRED to the  
 14 state of Michigan ~~,~~ AND TITLE TO WHICH IS VESTED IN THE STATE  
 15 for the nonpayment of taxes ~~,~~ while the state remains ~~the~~  
 16 ~~owner of such lands or~~ the holder of ~~any~~ A tax lien ~~thereon~~  
 17 ON THOSE LANDS by virtue of ~~such sale~~ A TAX LIEN TRANSFER or  
 18 the nonpayment of any other delinquent taxes. ~~,~~ ~~and if any~~  
 19 ~~person shall remove such~~ IF A PERSON REMOVES A building or fix-  
 20 tures ~~therefrom,~~ FROM A BUILDING; REMOVES sand, gravel, or  
 21 minerals; ~~or shall cut or remove such~~ CUTS OR REMOVES logs,  
 22 wood, OR timber; or REMOVES any other part of ~~such~~ THE property  
 23 reflected in ~~any~~ AN assessment ~~thereof~~ OF THAT PROPERTY  
 24 resulting in ~~any~~ AN unpaid tax lien from ~~such~~ THOSE lands  
 25 ~~during the time aforesaid the auditor general~~ IN VIOLATION OF  
 26 THIS SECTION, THE STATE TREASURER or his ~~deputy~~ OR HER  
 27 REPRESENTATIVE shall issue UNDER HIS OR HER HAND a warrant ~~under~~

1 ~~his hand,~~ in the name of the people of the state of Michigan,  
2 INCLUDING A DESCRIPTION OF THE LANDS AND THE AMOUNT OF TAXES WITH  
3 INTEREST AND CHARGES REMAINING UNPAID, directed to the sheriff of  
4 the county where ~~such~~ THE lands are situated, ~~giving therein a~~  
5 ~~description of such lands, the amount of such taxes with interest~~  
6 ~~and charges thereon, then remaining unpaid,~~ commanding ~~such~~  
7 THE sheriff ~~forthwith~~ IMMEDIATELY to seize ~~such~~ THE build-  
8 ings, fixtures, sand, gravel, minerals, logs, wood, timber, or  
9 other property reflected in ~~any~~ THE assessment ~~thereof~~ OF THE  
10 PROPERTY, resulting in ~~any~~ AN unpaid tax lien wherever the  
11 ~~same~~ PROPERTY may be found in any county in this state and to  
12 sell the ~~same~~ PROPERTY or a sufficient quantity ~~thereof~~ OF  
13 THE PROPERTY to satisfy ~~such~~ THE taxes ~~,~~ with the interest  
14 and charges, ~~thereon~~ and the cost of ~~such~~ THE seizure and  
15 sale. The sheriff shall receive ~~such~~ THE warrant and execute  
16 the ~~same as therein~~ WARRANT AS directed ~~, as in case of~~ IN  
17 THE SAME MANNER AS THE levy and sale on execution, and make A  
18 return ~~thereof with his doings thereon to the auditor general,~~  
19 ~~within~~ DESCRIBING THE ACTION TAKEN TO THE STATE TREASURER.  
20 WITHIN 60 days after the receipt of the ~~same, and~~ WARRANT, THE  
21 SHERIFF SHALL pay over all money collected ~~thereon~~ ON THE  
22 WARRANT to the state treasurer. ~~The auditor general may furnish~~  
23 ~~the state trespass agent with lists or plats of land bid in by~~  
24 ~~the state and on which the taxes remain unpaid, and the said~~  
25 ~~trespass agent shall examine such lands and promptly report to~~  
26 ~~the auditor general all violations of the provisions of this~~  
27 ~~section. The sheriff and county treasurer of each county are~~

~~1 hereby directed to report all such trespass and other acts,~~  
~~2 prohibited by this section, to the auditor general immediately~~  
~~3 whenever they shall have knowledge of the same, and any county or~~  
~~4 township officer having knowledge of such trespass or other acts~~  
~~5 shall report the facts to the sheriff or county treasurer.~~  
 6 ~~Provided, That any~~ A person having a fee interest or a land con-  
 7 tract vendee ~~—~~ may enter into a contract and agreement with  
 8 ~~the auditor general or~~ the STATE TREASURER OR county treasurer,  
 9 whereby ~~such~~ THE person may proceed to remove any ~~such~~ build-  
 10 ings or fixtures ~~therefrom,~~ FROM THE BUILDINGS; REMOVE sand,  
 11 gravel, or minerals; ~~or to~~ cut or remove any logs, wood, OR  
 12 timber; ~~—~~ or REMOVE any other part of ~~such~~ THE property  
 13 reflected in any assessment ~~thereof~~ OF THE PROPERTY resulting  
 14 in ~~any~~ AN unpaid tax lien ~~provided such~~ IF THE person posts  
 15 satisfactory bonds securing to the state absolute protection  
 16 against loss to the state, county, or ~~any~~ A subdivision  
 17 ~~thereof~~ OF THE STATE OR COUNTY by reason of ~~such~~ THE cutting  
 18 or removing.

19       (2) The state ~~or any board or department thereof, having~~  
 20 ~~jurisdiction thereof, shall have~~ TREASURER HAS the right to an  
 21 injunction to restrain waste on any of ~~such~~ THE land and to  
 22 prevent the removal or tearing down of ~~any such~~ A building;  
 23 ~~or~~ the removal of a fixture ~~therefrom or any such~~ FROM THE  
 24 BUILDING; REMOVAL OF sand, gravel, or minerals; ~~or the~~ cutting  
 25 or removal of any ~~such~~ logs, wood, OR timber; or REMOVAL OF any  
 26 other part of ~~such~~ THE property reflected in any assessment  
 27 ~~thereof~~ OF THE PROPERTY, whether or not ~~such~~ THE acts

1 constitute waste. The circuit court in ~~chancery of~~ the county  
2 in which ~~such~~ THE lands or any part ~~thereof~~ OF THE LANDS are  
3 situated ~~shall have~~ HAS jurisdiction to grant ~~such~~ relief  
4 upon the filing of a ~~bill or petition therefor~~ COMPLAINT  
5 whether or not other relief is sought.

6       Sec. 131. (1) The director of the department of natural  
7 resources may, with the approval of the commission of natural  
8 resources, withhold from sale any land which he or she determines  
9 to be suitable for state forests, state parks, state game ref-  
10 uges, public hunting, or recreational grounds. The director may  
11 set a minimum price for land not withheld from sale. All land  
12 not withheld from sale and not held by a city, TOWNSHIP, or vil-  
13 lage shall be offered for sale WITHIN 18 MONTHS AFTER THE DEEDING  
14 OF THE LAND TO THE STATE by the director, at a price to be deter-  
15 mined by the director, in accordance with Act No. 21 of the  
16 Public Acts of 1873, as amended, being sections 322.261 to  
17 322.264 of the Michigan Compiled Laws. A bid shall not be  
18 accepted for less than the minimum price set by the director. If  
19 no bids are received or accepted by the director of the depart-  
20 ment of natural resources, the director ~~may sell~~ SHALL OFFER  
21 the land FOR SALE FOR AN ADDITIONAL 6 MONTHS AFTER THE DIRECTOR  
22 OFFERS THE LAND FOR SALE BY BIDS to a person applying for the  
23 purchase of the land at a price not less than the minimum price  
24 affixed by the director. AFTER THE 6-MONTH PERIOD, THE DIRECTOR  
25 SHALL OFFER ALL UNSOLD LAND TO THE LOCAL GOVERNMENTAL UNITS,  
26 INCLUDING SCHOOL DISTRICTS, IN WHICH THE LAND IS LOCATED. A  
27 TRANSFER OF TITLE SHALL BE MADE WITHOUT COST TO THE LOCAL



1 GOVERNMENTAL UNIT, AND THE LAND IS NOT SUBJECT TO ANY EXISTING OR  
2 FUTURE CONDITIONS AFFECTING THE PROCEEDS FROM THE SALE OF THE  
3 PROPERTY. The proceeds of the sale, after deducting THE costs  
4 ~~paid by the department of natural resources for maintaining the~~  
5 ~~land in condition to protect the public health and safety,~~ OF  
6 THE SALE, shall be ~~accounted for~~ DISTRIBUTED NOT LATER THAN 45  
7 DAYS AFTER THE DAY OF THE SALE OF THE LAND to the ~~state, county,~~  
8 ~~township, and school district~~ LOCAL TAXING UNITS in which the  
9 land is situated, pro rata according to their several interests  
10 in the land arising from the nonpayment of taxes and special  
11 assessments on the land as ~~such~~ THAT interest appears in the  
12 offices of the state, county, city, and village treasurers. A  
13 person who purchases land under this section, ~~shall,~~ in addi-  
14 tion to paying the purchase price, SHALL pay to the state a fee  
15 of \$10.00 per parcel of land purchased plus 5% of the purchase  
16 price. The \$10.00 charge and 5% of the purchase price shall be  
17 deposited in the state treasury to the credit of the delinquent  
18 property tax administration fund.

19 (2) FOR ALL LAND NOT OFFERED FOR SALE OR NOT OTHERWISE WITH-  
20 HELD OR TRANSFERRED UNDER THIS ACT BY THE DIRECTOR WITHIN THE  
21 18-MONTH PERIOD SET FORTH IN SUBSECTION (1), THE DIRECTOR SHALL  
22 PAY TO THE LOCAL TAXING UNITS AN AMOUNT EQUAL TO THE TAX LIEN  
23 TRANSFER AMOUNT. PAYMENT SHALL BE MADE TO THE LOCAL TAXING UNITS  
24 WITHIN 45 DAYS AFTER THE EXPIRATION OF THE 18-MONTH PERIOD.

25 Sec. 131c. ~~(1) Parcels may at any time before the first~~  
26 ~~Tuesday in November following the vesting of title in the state~~  
27 ~~be redeemed by the payment to the county treasurer of all amounts~~

~~1 due on the lands as delinquent taxes and special assessments,  
2 which had been assessed or were a lien at the time title vested  
3 in the state, together with interest and penalties on the taxes  
4 or assessments, along with a processing fee of \$50.00 a parcel,  
5 interest to be computed to the date of the application to redeem  
6 and in accordance with this act or the charter of a municipality  
7 collecting its own delinquent taxes and assessments for tax and  
8 assessment liens of that municipality. Of each \$50.00 per parcel  
9 processing fee, the county shall retain \$10.00 and shall transmit  
10 \$40.00 to the state treasurer for deposit in the state treasury  
11 to the credit of the delinquent property tax administration  
12 fund. After the redemption has been effected, the state trea-  
13 surer shall so certify to the department of natural resources,  
14 which shall convey the land described in the certificate to the  
15 owner.~~

~~16 (2) Any municipality may at any time before the first  
17 Tuesday in November following the vesting of title in the state  
18 of Michigan, withhold from sale any land lying within its bounda-  
19 ries by filing with the department of natural resources an appli-  
20 cation for the withholding, which application shall accurately  
21 describe the land by its legal description according to the  
22 records of the state treasurer or the department of natural  
23 resources. The withholding shall only be effective until the  
24 first Tuesday in November of the year following the date of with-  
25 holding and shall not affect the right of the state to take pos-  
26 session of the land and manage and rent the same during the  
27 period it is withheld. The land withheld may be redeemed by the~~

~~1 payment of all amounts as provided in subsection (1). If land~~  
~~2 included in the application to withhold is not redeemed, the land~~  
~~3 shall be administered by the department of natural resources as~~  
~~4 provided in section 131.~~

5       (1) ~~(3)~~ A municipality collecting its own delinquent taxes  
6 and assessments may redeem the land as owner as provided in this  
7 section, if the municipality, either before or during the with-  
8 holding period, has acquired title to the property by foreclosure  
9 of its tax or assessment liens or otherwise, and in which fore-  
10 closure proceeding the state need not be named as a party. The  
11 redemption may be effected by payment in the same manner as pro-  
12 vided in this section for redemption for the benefit of the  
13 former owner except that all delinquent taxes and special assess-  
14 ments ~~which~~ THAT had been assessed or were a lien at the time  
15 title vested in the state shall be paid in full, together with  
16 interest and penalties ~~thereon, interest to~~ ON THE TAXES AND  
17 ASSESSMENTS. THE INTEREST SHALL be computed to the date of  
18 application to redeem and in accordance with the provisions of  
19 the general tax laws. ~~, and the~~ THE tax and assessment liens  
20 of the municipality ~~so~~ redeeming THE LAND need not be paid.  
21 After the redemption has been effected, the state treasurer shall  
22 so certify to the department of natural resources, which shall  
23 convey the land described in the certificate to the  
24 municipality.

25       (2) ~~(4)~~ A redemption deed issued pursuant to this section  
26 shall not be construed to vest in the grantee named in the deed  
27 any title or interest in the lands beyond that which he or she

1 would have owned, had not title become vested in the state, but  
2 the grantee shall be entitled to a lien on the lands, or on  
3 ~~such~~ parts of the land or interests in the land as was not  
4 owned by him or her, for the amount paid upon the redemption or  
5 the portion of the amount as may be lawfully charged to those  
6 parts or interests, in addition to the lien or other interests  
7 before held by the grantee. ~~which~~ THAT lien may be enforced  
8 in ~~any~~ A court of competent jurisdiction as in other cases of  
9 liens upon lands, with interest on the lien ~~on~~ AT 6% per year  
10 from the date of payment. ~~The deed, except~~ EXCEPT in those  
11 cases where there is redemption as owner by foreclosure ~~decree~~  
12 ORDER by a municipality collecting its own delinquent taxes and  
13 assessments for tax and assessment liens of the municipality as  
14 provided in subsection ~~(3)~~ (1), THE DEED shall operate to  
15 revive all titles, liens, and encumbrances, with their respective  
16 priorities, as ~~the same~~ would have existed had not the title  
17 become vested in the state, subject to the lien of the grantee  
18 named in the deed as provided in this subsection.

19 ~~(5) During the periods of redemption provided by subsection~~  
20 ~~(1) or (2), the director of the department of natural resources~~  
21 ~~or his or her authorized agent shall make a personal visit to~~  
22 ~~each parcel of land deeded to the state for the purpose of ascer-~~  
23 ~~taining whether or not the land is occupied. If the land appears~~  
24 ~~to be occupied, the director or his or her authorized agent shall~~  
25 ~~attempt to personally serve upon a person occupying the land a~~  
26 ~~copy of a notice, stating that the property has been deeded to~~  
27 ~~the state, and unless redeemed, shall be sold to the highest~~

1 ~~bidder, deeded to a local unit of government, or retained by the~~  
2 ~~state. If unable to personally serve the notice, the notice~~  
3 ~~shall be placed in a conspicuous manner on the premises.~~

4       Sec. 131e. (1) The redemption period on those lands  
5 ~~deeded~~ TRANSFERRED to the state pursuant to section 67a on or  
6 after May ~~4, 1976, which~~ 3, 1989, THAT have a state equalized  
7 valuation of ~~\$1,000.00~~ \$2,000.00 or more shall be extended  
8 until owners of a significant property interest in the lands THAT  
9 ARE KNOWN OR SHOULD BE KNOWN BY THE DEPARTMENT have been notified  
10 BY CERTIFIED MAIL of a hearing before the department of  
11 treasury. Proof of notice to those persons and notice of the  
12 hearing shall be recorded with the register of deeds in the  
13 county in which the property is located.

14       (2) IN ADDITION TO THE NOTICE REQUIRED IN SUBSECTION (1),  
15 THE STATE TREASURER SHALL CAUSE NOTICE OF THE HEARING TO BE PUB-  
16 LISHED ONCE EACH WEEK FOR 3 CONSECUTIVE WEEKS PRECEDING THE TIME  
17 SET FOR THE HEARING IN A REGULARLY ESTABLISHED NEWSPAPER IN THE  
18 COUNTY IN WHICH THE PROPERTY IS LOCATED TO BE SELECTED BY THE  
19 STATE TREASURER.

20       (3) ~~-(2)-~~ The hearing shall be held to allow these owners to  
21 show cause as to why the tax ~~sale and the deed~~ LIEN TRANSFER to  
22 the state should be canceled for any of the reasons specified in  
23 section 98. The hearing shall be held after the expiration of  
24 the redemption periods provided by section ~~+31e~~ 74.

25       (4) IF THE DEPARTMENT OF TREASURY DETERMINES AT THE HEARING  
26 THAT THE NOTICE HAS NOT BEEN MAILED OR THAT THE LIEN TRANSFER  
27 SHOULD BE CANCELED FOR A REASON SPECIFIED IN SECTION 98, THE

1 STATE SHALL ISSUE A WRITTEN ORDER STATING THAT THE LIEN TRANSFER  
2 IS CANCELED AND SHALL FILE A CERTIFIED COPY OF THAT ORDER WITH  
3 THE REGISTER OF DEEDS FOR THE COUNTY IN WHICH THE PROPERTY  
4 SUBJECT TO THE LIEN IS LOCATED. THE ORDER SHALL STATE THE FACTS  
5 REQUIRING THE CANCELLATION OF THE LIEN TRANSFER.

6 (5) IF THE DEPARTMENT OF TREASURY DETERMINES AT THE HEARING  
7 THAT TITLE TO THE PROPERTY SHOULD VEST IN THE STATE FOLLOWING THE  
8 EXPIRATION OF THE REDEMPTION PERIOD PROVIDED IN THIS SECTION, THE  
9 STATE TREASURER SHALL ISSUE A WRITTEN ORDER STATING THAT FINDING  
10 AND SHALL FILE A CERTIFIED COPY OF THAT ORDER WITH THE REGISTER  
11 OF DEEDS FOR THE COUNTY IN WHICH THE PROPERTY SUBJECT TO THE LIEN  
12 IS LOCATED. THE ORDER SHALL INCLUDE ALL OF THE FOLLOWING  
13 INFORMATION:

14 (A) THE NAMES OF THE PERSONS NOTIFIED BY MAIL OF THE  
15 HEARING.

16 (B) THAT THE LAND SUBJECT TO THE LIEN TRANSFER WAS SUBJECT  
17 TO TAXATION AT THE DATE OF ASSESSMENT OF THE TAXES FOR WHICH THE  
18 LIEN WAS TRANSFERRED.

19 (C) THAT THE TAXES WERE NOT PAID WITHIN THE TIME LIMITED BY  
20 LAW.

21 (D) THAT THE TAX LIEN TRANSFER COMPLIED WITH THE PROVISIONS  
22 OF THIS ACT.

23 (E) THAT THE DESCRIPTION OF THE LAND USED IN THE ASSESSMENT  
24 WAS SUFFICIENTLY DEFINITE TO PREVENT THE TAX LIEN FROM BEING  
25 VOID.

1 (F) A STATEMENT THAT THE OWNER OR ANOTHER PERSON WITH A  
2 SIGNIFICANT INTEREST IN THE PROPERTY HAS 180 DAYS FROM THE DATE  
3 OF THE HEARING TO REDEEM THE TAX LIEN.

4 (G) THE AMOUNT REQUIRED TO BE PAID TO REDEEM THE PROPERTY  
5 WITHIN 180 DAYS AFTER THE HEARING.

6 (H) NOTICE THAT IF THE TAX LIEN IS NOT REDEEMED WITHIN THE  
7 TIME SPECIFIED, ABSOLUTE TITLE WILL VEST IN THE STATE.

8 (I) A LEGAL DESCRIPTION OF THE LAND SUBJECT TO THE LIEN.

9 (6) ~~-(3)-~~ Following expiration of the redemption periods  
10 provided by section ~~+3+c-~~ 74, property may be redeemed up to  
11 ~~-30-~~ 180 days following the date of hearing provided ~~by~~ FOR IN  
12 this section by the payment of THE AMOUNT OF DELINQUENT TAXES AND  
13 SPECIAL ASSESSMENTS DUE TOGETHER WITH INTEREST AND PENALTIES TO  
14 DATE, 50% OF THE AMOUNT DUE AT THE TIME OF THE LIEN TRANSFER, AND  
15 the amounts provided for in subsection ~~-(4)-~~ (7). ~~and in sec-~~  
16 ~~tion +3+c(1), plus an additional penalty of 50% of the tax upon~~  
17 ~~which foreclosure was made. This additional penalty shall be~~  
18 ~~credited to the delinquent property tax administration fund. A~~  
19 ~~redemption under this section shall reinstate title as provided~~  
20 ~~in section +3+c(4).~~

21 (7) ~~-(4)-~~ If property redeemed pursuant to this section has  
22 been exempt from taxes levied in any year following the year in  
23 which foreclosure was made due to the issuance of a deed to the  
24 state, an amount equal to the sum of the following amounts shall  
25 be paid, as required by subsection ~~-(3)-~~ (6), before redemption  
26 of the property:

1 (a) An amount computed by applying the special assessment  
2 and ad valorem property tax rates levied by taxing units in which  
3 the property is located in the years the property was exempt  
4 against the most recently established state equalized valuation  
5 of the property. For purposes of this subsection, special  
6 assessments ~~shall~~ DO not include special assessments or special  
7 assessment installments deferred pursuant to section 67a.

8 (b) Interest on the delinquent taxes or special assessments  
9 to be computed from the date ~~title vested in~~ THE TAX LIEN  
10 TRANSFERRED TO the state to the date of the application to redeem  
11 pursuant to this section.

12 (c) Interest and penalties on taxes and special assessments  
13 identified by subdivision (a) that would have been imposed by law  
14 or charter and would have accrued if the property had not been  
15 exempt, as of the date of the application to redeem pursuant to  
16 this section.

17 (8) TITLE TO THE LAND SHALL VEST IN THE STATE IF THE LAND IS  
18 NOT REDEEMED WITHIN 180 DAYS AFTER THE DAY OF THE HEARING PRO-  
19 VIDED FOR IN THIS SECTION.

20 Section 2. Sections 68, 70a, 71, 72, 75, 88, and 131b of  
21 Act No. 206 of the Public Acts of 1893, being sections 211.68,  
22 211.70a, 211.71, 211.72, 211.75, 211.88, and 211.131b of the  
23 Michigan Compiled Laws, are repealed.