

HOUSE BILL No. 5354

November 6, 1997, Introduced by Reps. Bobier, Profit, Birkholz, Hanley, Brackenridge, Middleton and Goschka and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending sections 55a, 60, 61, 61a, 61b, 62, 63, 64, 65, 66,
67, 67a, 67b, 68, 69, 70, 70b, 74, 76, 77, 83, 84, 85, 87, 88,
95, 96, 97, 98, 98a, 98b, 99, 101, 105, 106, 108, 113, 121, 122,
130, 131a, 131c, 131d, 131e, 135, 139, 140, 144, 156, and 157
(MCL 211.55a, 211.60, 211.61, 211.61a, 211.61b, 211.62, 211.63,
211.64, 211.65, 211.66, 211.67, 211.67a, 211.67b, 211.68, 211.69,
211.70, 211.70b, 211.74, 211.76, 211.77, 211.83, 211.84, 211.85,
211.87, 211.88, 211.95, 211.96, 211.97, 211.98, 211.98a, 211.98b,
211.99, 211.101, 211.105, 211.106, 211.108, 211.113, 211.121,
211.122, 211.130, 211.131a, 211.131c, 211.131d, 211.131e,
211.135, 211.139, 211.140, 211.144, 211.156, and 211.157),
sections 55a and 70b as added and sections 60, 61, 74, 108, and
131c as amended by 1993 PA 291, sections 61a, 131e, and

140 as amended by 1996 PA 476, section 67a as amended by 1984 PA 103, section 67b as amended by 1990 PA 307, section 84 as amended by 1981 PA 162, section 98b as amended by 1984 PA 48, and section 131a as amended by 1984 PA 406; and to repeal acts and parts of acts.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 55a. (1) Except as provided in subsection (2), for
2 taxes returned as delinquent after February 28, 1994, a separate
3 tax roll designated as the "certified special residential prop-
4 erty tax roll" shall be delivered by the treasurer of the local
5 tax collecting unit to the county treasurer that identifies par-
6 cels that are certified special residential property for which
7 the taxes are unpaid as of March 1.

8 (2) If the county treasurer collects the county tax in the
9 local tax collecting unit, the certified special residential
10 property tax roll may be prepared by May 1.

11 (3) If the treasurer of the local tax collecting unit does
12 not return taxes delinquent under section 55, he or she may cer-
13 tify a list of parcels of certified special residential property
14 to the county treasurer not later than March 15, or if the list
15 contains 500 parcels or less, April 1 of each year. The list
16 shall identify the parcels by parcel identification numbers com-
17 patible with the parcel identification numbers used by the county
18 treasurer. The county treasurer shall identify those parcels of
19 certified special residential property on which those property
20 taxes collected by the county treasurer are delinquent and
21 prepare the certified special residential property tax roll.

1 (4) The certified special residential property tax roll
2 containing parcels identified as certified special residential
3 property under this section shall contain an affidavit of the
4 official of the local tax collecting unit responsible for identi-
5 fying those parcels indicating that those parcels meet the cri-
6 teria of certified special residential property.

7 (5) This section does not apply unless the certified special
8 residential property is located in a local tax collecting unit in
9 which the local governing body, not later than December 31 of the
10 year immediately preceding the year to which a resolution ini-
11 tially applies, adopts a resolution of general application
12 declaring that nonpayment of property taxes is contributing to
13 neighborhood deterioration and blight.

14 (6) This section does not apply unless each taxing unit
15 levying a tax within the local tax collecting unit and for whom
16 the county treasurer collects delinquent real property taxes
17 adopts a resolution of general application waiving the right to
18 receive real property taxes on certified special residential
19 property from the proceeds of delinquent tax revolving fund notes
20 or from the proceeds of any sale under section 131.

21 (7) A resolution adopted under subsection (5) or (6) shall
22 continue until revoked but is not subject to revocation until
23 certified special residential property tax rolls have been pre-
24 pared for 3 years after adoption of the resolution. A revocation
25 shall be made not later than the December 31 preceding the year
26 to which the revocation applies.

1 (8) This section applies only to a county that contains a
2 city with a population of more than 25,000 or a city in which
3 there is an enterprise zone established under the enterprise zone
4 act, ~~Act No. 224 of the Public Acts of 1985, being~~
5 ~~sections 125.2101 to 125.2122 of the Michigan Compiled Laws~~ 1985
6 PA 224, MCL 125.2101 TO 125.2123.

7 (9) For purposes of this section, property is presumed to be
8 abandoned residential property if either of the following
9 applies:

10 (a) A representative of the local tax collecting unit
11 records with the treasurer of the local tax collecting unit an
12 affidavit stating the property has been determined to be aban-
13 doned residential property as provided for in subsection (12).

14 (b) A representative of the local tax collecting unit
15 records with the treasurer of the local tax collecting unit an
16 affidavit stating the property has been determined abandoned
17 under an ordinance passed by the governing body of the local tax
18 collecting unit that has procedural requirements substantially
19 the same as those provided in subsection (12)(b). However, if
20 the property is determined abandoned under a nuisance abatement
21 ordinance, the local tax collecting unit shall follow the proce-
22 dure provided for in subsection (12)(b)(ii) and (iii).

23 (10) A designated party other than a county is subject to
24 the direction of the local tax collecting unit. The local tax
25 collecting unit shall review a designated party annually to
26 verify compliance with the requirements of subsection (12)(e). A

1 designated party's status may be terminated for failure to comply
2 with the requirements of subsection (12)(e).

3 (11) Delinquent taxes on property listed on the certified
4 special residential property tax roll are not considered delin-
5 quent real property taxes for purposes of section 87b and shall
6 be processed by the county treasurer under section 87 except that
7 the county treasurer shall pay these amounts to all local units
8 on the same date as the county distributes money from the delin-
9 quent tax revolving fund instead of delivering payments to the
10 local units each month.

11 (12) As used in this act:

12 (a) "Abandoned" means with respect to a specific parcel of
13 property that the property is vacant or dilapidated and open to
14 entrance or trespass.

15 (b) "Abandoned residential property" means a parcel of prop-
16 erty containing a structure intended for residential purposes
17 that is classified as residential or commercial under section
18 34c, but excluding property used for agricultural purposes, and
19 that has been determined to be abandoned under the following
20 procedures:

21 (i) A representative of the local tax collecting unit made a
22 personal inspection of the property and determined the property
23 is abandoned.

24 (ii) A notice was posted on the property at the time of the
25 personal inspection by a representative of the local tax collect-
26 ing unit and a notice was sent by certified mail by the local tax
27 collecting unit to each owner and person with a legal interest in

1 the property according to the records of the treasurer of the
2 local tax collecting unit. The notice included all of the fol-
3 lowing information:

4 (A) The legal description and street address of the
5 property.

6 (B) A statement that the property is abandoned.

7 (C) A statement that, due to abandonment, the property is
8 subject to accelerated sale for enforcement and collection of
9 delinquent property taxes LEVIED BEFORE JANUARY 1, 1995, AND
10 ACCELERATED FORFEITURE FOR ENFORCEMENT AND COLLECTION OF DELIN-
11 QUENT PROPERTY TAXES LEVIED AFTER DECEMBER 31, 1994, in the
12 second May following the March in which the taxes became
13 delinquent.

14 (D) A statement that the property will be presumed abandoned
15 unless the owner or a person claiming a lawful interest responds
16 within 15 days of receipt of the notice with an affidavit filed
17 with or sent by first-class mail to the treasurer of the local
18 tax collecting unit stating that the owner or person with a
19 lawful interest in the property is occupying or intends to occupy
20 the property.

21 (iii) The owner or a person claiming a lawful interest in
22 the property has not claimed the property is not abandoned by
23 filing the affidavit required by subparagraph (ii)(D).

24 (c) "Certified special residential property officer" means
25 any of the following:

26 (i) For a local tax collecting unit, the person popularly
27 elected as mayor or supervisor.

1 (ii) For a county, the person popularly elected as county
2 executive.

3 (iii) For a local tax collecting unit or county that does
4 not have a person described in subparagraphs (i) or (ii), a
5 person designated by the governing body of the local tax collect-
6 ing unit or the county.

7 (d) "Certified special residential property" means a parcel
8 of property that is abandoned residential property or in a county
9 organized under ~~Act No. 293 of the Public Acts of 1966, being~~
10 ~~sections 45.501 to 45.521 of the Michigan Compiled Laws~~ 1966
11 PA 293, MCL 45.501 TO 45.521, a parcel of property that is either
12 abandoned residential property or residential rental property as
13 defined in this section.

14 (e) "Designated parcel" means a parcel for which 1 of the
15 following is true:

16 (i) The parcel is located in an area for which a local tax
17 collecting unit has prepared architectural or engineering draw-
18 ings for projects that include the acquisition of property.

19 (ii) The parcel is included in an area for which the local
20 tax collecting unit has adopted or is in the process of adopting
21 a program, district, or plan pursuant to a charter or ordinance,
22 state or federal law, or rules or regulations promulgated there-
23 under, that provides for adoption or creation by a public entity
24 of a program, district, or plan covering a geographical area or
25 permits acquisition of property by a public entity.

26 (f) "Designated party" means any of the following:

1 (i) A person that has been given responsibility and control
2 with respect to a parcel of abandoned residential property under
3 a nuisance abatement ordinance.

4 (ii) A person that meets the following requirements, as cer-
5 tified by a procedure adopted by the governing body and approved
6 by the elected chief executive officer of the local tax collect-
7 ing unit to determine a designated party:

8 (A) Is exempt from federal income tax under section
9 501(c)(3) of the internal revenue code OF 1986.

10 (B) Has a demonstrable capability for home rehabilitation or
11 community economic development.

12 (C) Has a community based board with 51% or more of board
13 members being residents of the local tax collecting unit in which
14 the property is located.

15 (D) Has open meetings, maintains records of meetings, and
16 prepares financial reports.

17 (iii) The county in which the parcel of certified special
18 residential property is located.

19 (g) "Designated recipient" means a designated party to whom
20 the certified special residential property officer of a local tax
21 collecting unit, or his or her designee, with the approval of the
22 governing body of the local tax collecting unit, or the certified
23 special residential property officer of a county, or his or her
24 designee, with the approval of the governing body of the county,
25 has assigned the right of the local tax collecting unit or
26 county, whichever is applicable, with respect to a specific
27 parcel to receive certified special residential property from the

1 director of the department of natural resources under
2 section 131(3).

3 (h) "Residential rental property" means a parcel of property
4 containing a structure intended for residential purposes that is
5 not occupied by the owner and is classified as residential or
6 commercial under section 34c, excluding property for agricultural
7 purposes, that is also registered or licensed as residential
8 rental property, or is required, as determined by a physical
9 inspection of the property, to be registered or licensed, pursu-
10 ant to a city, township, or village ordinance that provides for
11 the registration or licensing of rental property for residential
12 purposes. Property is not residential rental property unless it
13 is located in a local tax collecting unit that adopts an ordi-
14 nance providing for assistance to tenants of property sold under
15 this act and designated as certified special property under this
16 section.

17 (13) As used in this section and section 131, "local tax
18 collecting unit" means a city or township in which a parcel of
19 certified special residential property is located.

20 Sec. 60. (1) ~~Those lands that are~~ PROPERTY returned ~~as~~
21 ~~delinquent~~ for DELINQUENT taxes, and upon which taxes remain
22 unpaid after ~~their return~~ THE PROPERTY IS RETURNED AS
23 DELINQUENT under this act or to the county treasurers of ~~the~~
24 THIS state, ~~are~~ IS subject to ~~disposition,~~ sale ~~, and~~
25 ~~redemption~~ OR FORFEITURE for the enforcement and collection of
26 the tax liens ~~, in the method and manner~~ as provided in this
27 act.

1 (2) On ~~the first Tuesday in May~~ MARCH 1 in each year, ~~a~~
 2 ~~tax sale~~ DELINQUENT TAXES shall be ~~held in the counties of~~
 3 FORFEITED TO this state by the county treasurers of those coun-
 4 ties for and in behalf of ~~the~~ THIS state. ~~At the tax sale,~~
 5 ~~lands, other than certified special residential property,~~
 6 PROPERTY delinquent for taxes assessed in the third year preced-
 7 ing the sale OR FORFEITURE or in a prior year or land identified
 8 as certified special residential property under section 55a
 9 delinquent for taxes assessed in the second year preceding the
 10 sale shall be sold OR FORFEITED for the total of the unpaid taxes
 11 of those years.

12 (3) Delinquent ~~tax~~ sales OR FORFEITURES shall include
 13 ~~\$10.00~~ \$25.00 for expenses, as provided in section 59, a county
 14 property tax administration fee of 4%, and interest computed at a
 15 rate of 1.25% per month, except as provided in section 89, from
 16 the date the taxes originally became delinquent ~~pursuant to~~
 17 UNDER this act.

18 (4) In the ~~disposition and~~ sale OR FORFEITURE of PROPERTY
 19 FOR delinquent ~~tax lands~~ TAXES, the people of ~~the~~ THIS state
 20 have a valid lien ~~upon~~ ON the ~~lands~~ PROPERTY, with rights to
 21 enforce the lien as a preferred or first claim ~~upon~~ ON the
 22 ~~lands~~ PROPERTY. The rights and choses to enforce the lien are
 23 the prima facie rights of ~~the~~ THIS state, and shall not be set
 24 aside or annulled except in the manner and for the causes speci-
 25 fied in this act.

26 Sec. 61. (1) Before the ~~time fixed for the~~ annual tax
 27 sale OR FORFEITURE, the state treasurer shall cause to be

1 prepared and filed in the office of the county clerk in each
2 county in which ~~lands are~~ PROPERTY IS to be sold OR FORFEITED
3 under this act a petition addressed to the circuit court for the
4 county stating by appropriate reference to lists or schedules
5 annexed to the petition a description of ~~those lands~~ THE
6 PROPERTY in the county upon which taxes have remained unpaid for
7 more than 1 year after the ~~lands were~~ PROPERTY WAS returned as
8 delinquent ~~,~~ or, for ~~land~~ PROPERTY identified as certified
9 special residential property under section 55a, 90 days after the
10 ~~lands were~~ PROPERTY WAS returned as delinquent, the total
11 amount of the taxes, with interest computed on the amount as pro-
12 vided in this act to ~~May~~ MARCH 1 ~~following the filing of~~
13 AFTER the petition IS FILED, and a county property tax adminis-
14 tration fee of 4% extended separately against each parcel of
15 ~~land~~ PROPERTY. ~~Ten~~ TWENTY-FIVE dollars shall be added to the
16 total amount against each parcel for expenses as provided in sec-
17 tion 59.

18 (2) The petition shall seek a judgment in favor of ~~the~~
19 THIS state against the ~~land~~ PROPERTY for the payment of the
20 ~~several~~ amounts specified, and in default of those amounts,
21 that the lands be ~~sold~~ FORFEITED.

22 (3) The petition shall be signed by the state treasurer or
23 his or her authorized representative and need not be otherwise
24 verified.

25 (4) The petition is considered equivalent to a bill ~~in~~
26 ~~chancery~~ to enforce the lien for the taxes, interest, and
27 charges, averring their validity and that the amounts have not

1 been paid, and seeking a ~~sale~~ FORFEITURE to pay the lien.

2 ~~Lands bid off~~

3 (5) PROPERTY FORFEITED in the name of ~~the~~ THIS state and
4 ~~thus~~ held BY THIS STATE, and on which taxes have been assessed
5 subsequent to the tax for which the ~~lands were sold and pur-~~
6 ~~chased by the~~ PROPERTY WAS FORFEITED TO THIS state, shall be
7 included in the petition for those subsequent taxes that have
8 remained unpaid for more than 1 year after they were returned as
9 delinquent.

10 (6) The petition shall be in a substantial record book, with
11 the lists of ~~lands~~ PROPERTY and taxes annexed following the
12 petition in the book. ~~The record shall be ruled with appropri-~~
13 ~~ate columns, including 1 containing a description of the lands~~
14 ~~and other columns as the state treasurer considers necessary.~~
15 The word petition includes the lists annexed to the petition.
16 The record shall be called tax record.

17 (7) THE TAX RECORD SHALL INCLUDE ALL OF THE FOLLOWING:

18 (A) THE AMOUNT OF THE UNPAID TAXES.

19 (B) ANY PENALTIES, INTEREST, OR CHARGES DUE ON THE DELIN-
20 QUENT TAXES.

21 (C) A DESCRIPTION OF THE PROPERTY.

22 (D) Parts of descriptions of ~~land~~ PROPERTY upon which
23 taxes are paid before ~~sale, or which~~ FORFEITURE OR THAT are
24 withheld from ~~sale, the~~ FORFEITURE.

25 (E) THE amount paid on taxes before ~~sale, the amount of~~
26 ~~taxes, interest, and charges adjudged against lands, special~~
27 FORFEITURE.

1 (F) SPECIAL orders made by the court relating to a parcel of
2 ~~land~~ PROPERTY or any tax. ~~, the interest in each parcel of~~
3 ~~land sold, the name of each purchaser and his or her address, and~~
4 ~~the number of the certificate of sale shall be entered in the~~
5 ~~record under the appropriate headings opposite the description of~~
6 ~~lands affected.~~

7 (8) The county treasurer shall, under the direction of the
8 state treasurer, prepare the lists and schedules required in this
9 section.

10 Sec. 61a. (1) Immediately after the state treasurer files a
11 petition and list or schedule of delinquent tax ~~lands~~ PROPERTY
12 with a county clerk under section 61 and not less than 30 days
13 before the date fixed for the annual tax ~~sale~~ FORFEITURE, the
14 county treasurer of each county in which a petition is filed
15 shall send a notice to each person who, according to the records
16 of his or her office, has an interest in a piece or parcel of
17 ~~land~~ PROPERTY upon which taxes are then delinquent, and ~~which~~
18 ~~are~~ THAT IS subject to ~~sale~~ FORFEITURE at the next ensuing
19 annual tax ~~sale~~ FORFEITURE.

20 (2) The county treasurer shall mail the notice by
21 first-class mail, address correction requested, to each person,
22 directed to his or her last known post office address with post-
23 age fully prepaid.

24 (3) The notice shall be in substantially the following
25 form:

26 Office of the county treasurer of

1 county, Michigan.

2 You are hereby notified that the annual tax ~~sale~~

3 FORFEITURE of ~~lands~~ PROPERTY for delinquent taxes of ~~19....~~

4 20...., and prior years for the county of, will be made

5 at the county treasurer's office of county at the

6 county seat of county, on ~~the day of May,~~

7 ~~19....~~ MARCH 1, 20.... . According to the records of this

8 office the following described property is assessed to you and

9 certain years' taxes on that property appear to be unpaid as

10 stated below.

11 Description of land:

12

13 Amount of delinquent taxes unpaid for the year ~~19....~~ 20....,

14 \$..... . If the taxes on the above mentioned property ~~is~~ ARE

15 not paid before the date on which the annual tax ~~sale~~ FORFEITURE
is

16 to be held, then that property will be ~~sold~~ FORFEITED for the

17 delinquent taxes stated above. Any person with an interest in this

18 property has a right to be heard at the circuit court hearing autho-

19 rizing the tax ~~sale~~ FORFEITURE. This hearing will be held on the

20 day of, ~~19....~~ 20...., at (time),
at

21 (place of hearing). To be heard, you must file written

22 objections in advance — as provided by law.

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Very truly yours,

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County Treasurer.

~~-(4) The cost of mailing the notices shall be paid to the county treasurer out of the general or contingent fund of each county on allowance by the county board of commissioners or board of county auditors.~~

(4) ~~-(5)-~~ Failure to receive or serve the notice shall not invalidate the proceedings taken under the state treasurer's petition and ~~-decree-~~ JUDGMENT of the circuit court in ~~-foreclosure and sale-~~ FORFEITURE of the ~~-lands-~~ PROPERTY for taxes.

Sec. 61b. (1) Not later than ~~-February-~~ DECEMBER 1, the county treasurer shall send a list of delinquent tax ~~-lands-~~ PROPERTY subject to that year's ANNUAL tax ~~-sale-~~ FORFEITURE to the ~~-local-~~ treasurer and assessor OF THE LOCAL TAX COLLECTING UNIT.

(2) Not later than ~~-March-~~ JANUARY 1, the ~~-local-~~ treasurer OF THE LOCAL TAX COLLECTING UNIT shall furnish a street address, if known, for all parcels of property on the list to the county treasurer.

(3) Not later than 30 days before the date fixed for the annual tax ~~-sale-~~ FORFEITURE, the county treasurer shall send to that address a notice indicating that the property will be ~~-sold-~~ FORFEITED for the payment of taxes addressed to "occupant" if either of the following apply:

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

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

3 Sec. 62. ~~It shall be the duty of the county clerk, on the~~
 4 ~~filing of the said~~ IF A PETITION IS FILED, THE COUNTY CLERK
 5 SHALL PRESENT THE petition ~~, to at once present the same~~ to the
 6 circuit ~~judge~~ COURT of the county in which ~~said~~ THE delin-
 7 quent tax ~~lands are~~ PROPERTY IS situated, and ~~it shall be~~ the
 8 ~~duty of said~~ circuit ~~judge to make~~ COURT SHALL ENTER an order
 9 ~~in the form herein~~ AS prescribed ~~, which order, when so made~~
 10 ~~and signed by the circuit judge,~~ IN THIS SECTION. THE COUNTY
 11 CLERK shall ~~be countersigned by the county clerk as register in~~
 12 ~~chancery~~ COUNTERSIGN THE ORDER, ~~and recorded by him~~ RECORD THE
 13 ORDER in the proper books of his OR HER office, and ~~thereupon it~~
 14 ~~shall be the duty of said county clerk to immediately make a true~~
 15 ~~copy of said order, and~~ transmit ~~the same~~ A TRUE COPY OF THE
 16 ORDER to the ~~auditor general~~ STATE TREASURER. ~~Said~~ THE order
 17 shall be substantially in the following form:

18

19 STATE OF MICHIGAN,)
 20) ss.

21 County of)

22 The circuit court for the county of ~~in~~
 23 ~~chancery.~~

24 In the matter of the petition of, ~~auditor~~
 25 ~~general~~ STATE TREASURER of the state of Michigan, for and in
 26 behalf of ~~said~~ THIS state, for the ~~sale~~ FORFEITURE of certain
 27 ~~lands~~ PROPERTY for taxes assessed ~~thereon~~ ON THAT PROPERTY:

1 On reading and filing the petition of the ~~auditor general~~ STATE
 2 TREASURER of the state of Michigan ~~, praying for~~ REQUESTING a
 3 ~~decree~~ JUDGMENT in favor of the state of Michigan ~~,~~ against
 4 each parcel of land ~~therein~~ described IN THE PETITION, for
 5 the amounts ~~therein~~ specified IN THE PETITION THAT ARE, claimed
 6 to be due for taxes, interest, and charges on each ~~such~~ parcel
 7 of ~~land~~ PROPERTY, and that ~~such lands~~ THE PROPERTY be ~~sold~~
 8 FORFEITED for the amounts ~~so~~ claimed by the state of Michigan.
 9 It is ordered that ~~said~~ THE petition will be brought on for
 10 hearing and decree at the term of this court, to be
 11 held at, in the county of, state of
 12 Michigan, on the day of ~~A.D. 18....,~~
 13 20...., at the opening of the court on that day, and that all
 14 persons interested in ~~such lands~~ THAT PROPERTY or any part
 15 ~~thereof,~~ OF THAT PROPERTY desiring to contest the lien claimed
 16 ~~thereon~~ ON THAT PROPERTY by the state of Michigan ~~,~~ for
 17 ~~such~~ THE taxes, interest, and charges CLAIMED, or any part
 18 ~~thereof~~ OF THE TAXES, INTEREST, AND CHARGES CLAIMED, shall
 19 appear in ~~said~~ THIS court, and file with the clerk ~~thereof,~~
 20 ~~acting as register in chancery,~~ OF THIS COURT their objections
 21 ~~thereto~~ TO THE LIEN, on or before the first day of the term of
 22 this court, ~~above mentioned,~~ and that in default ~~thereof~~ the
 23 ~~same~~ LIEN will be ~~taken as confessed and a decree will be~~
 24 ~~taken~~ GRANTED and JUDGMENT entered as ~~prayed for~~ REQUESTED in
 25 ~~said~~ petition. And it is further ordered that in pursuance of
 26 ~~said decree~~ THE JUDGMENT the ~~lands~~ PROPERTY described in
 27 ~~said~~ THE petition for which a ~~decree~~ JUDGMENT of ~~sale shall~~

1 ~~be~~ FORFEITURE IS made, will be ~~sold~~ FORFEITED for the
 2 ~~several~~ taxed, interest, and charges ~~thereon~~ ON THE PROPERTY
 3 as determined by ~~such decree~~ THE JUDGMENT, on the ~~first~~
 4 ~~Tuesday in May thereafter, beginning at 10 o'clock a.m., on said~~
 5 ~~day, or on the day or days subsequent thereto, as may be neces-~~
 6 ~~sary to complete the sale of said lands and of each and every~~
 7 ~~parcel thereof, at the office of the county treasurer, or at such~~
 8 ~~convenient place as shall be selected by him at the county seat~~
 9 ~~of the county of, state of Michigan; and that the~~
 10 ~~sale then and there made will be a public sale, and each parcel~~
 11 ~~described in the decree shall be separately exposed for sale for~~
 12 ~~the total taxes, interest and charges, and the sale shall be made~~
 13 ~~to the person paying the full amount charged against such parcel,~~
 14 ~~and accepting a conveyance of the smallest undivided fee simple~~
 15 ~~interest therein; or, if no person will pay the taxes and charges~~
 16 ~~and take a conveyance of less than the entire thereof, then the~~
 17 ~~whole parcel shall be offered and sold. If any parcel of land~~
 18 ~~cannot be sold for taxes, interest and charges, such parcel shall~~
 19 ~~be passed over for the time being, and shall, on the succeeding~~
 20 ~~day, or before the close of the sale, be reoffered, and if, on~~
 21 ~~such second offer, or during such sale, the same cannot be sold~~
 22 ~~for the amount aforesaid, the county treasurer shall bid off the~~
 23 ~~same in the name of the state. MARCH 1 AFTER THE JUDGMENT IS~~
 24 ENTERED.

25 Witness the Hon., circuit judge, and the
 26 seal of ~~said~~ THE (circuit) court of county, this
 27 day of ~~A.D. 18....~~ 20.... .

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Circuit Judge.

4 Countersigned,

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Register.

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Sec. 63. (1) The ~~newspapers~~ STATE TREASURER SHALL DESIG-

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NATE A NEWSPAPER in which ~~such~~ AN order and petition are to be

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published ~~shall be designated by the auditor general~~ on or

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before September 1 in each year. ~~, and not afterwards, unless~~

11

IF the publisher of the DESIGNATED newspaper ~~so designated shall~~

12

~~fail~~ FAILS to accept ~~such~~ THE designation within 15 days after

13

the ~~same~~ DESIGNATION is made ~~, or shall refuse or neglect~~

14

REFUSES OR NEGLECTS to publish and print ~~such~~ THE order and

15

petition, or, ~~unless, from~~ FOR any other cause, ~~such~~ THE pub-

16

lication ~~shall become~~ BECOMES impracticable, ~~in which case~~

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the ~~auditor general~~ STATE TREASURER shall designate some other

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newspaper ~~for that purpose~~ before the time limited for commenc-

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ing publication.

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(2) In counties ~~where~~ IN WHICH 1 or more regularly estab-

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lished newspapers have been printed, published, and circulated

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more than 1 year ~~prior to such~~ BEFORE THE designation, 1 of

1 ~~such~~ THOSE newspapers shall be designated for the publication
 2 ~~herein~~ required UNDER SUBSECTION (1).

3 (3) The ~~auditor general~~ STATE TREASURER shall also cause
 4 to be carried in not ~~to exceed~~ MORE THAN 10 newspapers in each
 5 county a notice advising the public of the tax ~~sale~~ FORFEITURE
 6 advertising. The newspapers shall be designated by the ~~auditor~~
 7 ~~general~~ STATE TREASURER, and the notice ~~referred to~~ shall be
 8 carried once in each of the newspapers designated on a date
 9 selected by the ~~auditor general and~~ STATE TREASURER. THE
 10 NOTICE shall contain the name of the newspaper in the county
 11 ~~which has been~~ designated to print the order and petition and
 12 description of ~~lands~~ PROPERTY advertised.

13 Sec. 64. (1) ~~In case there is no paper~~ IF A NEWSPAPER IS
 14 NOT published in ~~such~~ A county IN WHICH DELINQUENT TAX PROPERTY
 15 IS LOCATED, or if ~~from any cause no paper can~~ A NEWSPAPER
 16 CANNOT be secured ~~in any county~~ to publish ~~such~~ AN order and
 17 petition IN THAT COUNTY, the ~~auditor general~~ STATE TREASURER
 18 shall cause ~~such~~ THE order and petition containing the list of
 19 ~~lands~~ PROPERTY delinquent for taxes to be printed in proper
 20 form for general distribution, and shall ~~furnish~~ PROVIDE the
 21 county treasurer with ~~such number of the same as may be~~
 22 ~~necessary~~ ENOUGH COPIES to ~~furnish~~ PROVIDE each voter at the
 23 last general election in ~~said~~ THE county with 1 copy. ~~, and~~
 24 ~~such~~

25 (2) THE county treasurer shall distribute the order and
 26 petition in such A manner that copies ~~thereof may~~ SHALL become
 27 public in every ~~township~~ LOCAL TAX COLLECTING UNIT in ~~said~~

1 THE county, and shall post or cause to be posted 3 copies in 3
2 public places in each ~~township, and~~ LOCAL TAX COLLECTING UNIT.

3 (3) THE COUNTY TREASURER shall file AN affidavit of the
4 posting and distribution of the ~~same~~ ORDER AND PETITION in the
5 usual form in the office of ~~said~~ THE county treasurer and of
6 the ~~auditor general~~ STATE TREASURER.

7 Sec. 65. (1) The total cost of ~~the advertising~~ PUBLISHING
8 THE ORDER AND PETITION PURSUANT TO SECTION 63 shall not exceed
9 ~~the sum of~~ \$6.50 per column inch as measured in the initial
10 publication and shall include the description of ~~lands so~~
11 PROPERTY advertised and ~~sold~~ FORFEITED. The petition and court
12 order, column headings, and captions within the columns shall be
13 paid for at the same rate. Copy for the description of ~~lands~~
14 PROPERTY for the tax ~~sale~~ FORFEITURE and for the petition and
15 court order shall be set on 6-point slugs in columns at least 11
16 picas wide, except for captions and headings within the columns,
17 the size of which shall be specified by the ~~director of the~~
18 ~~department of management and budget~~ STATE TREASURER. Copy set
19 on slugs larger in size than 6 point shall be paid for on the
20 basis of the amount of space required if set on 6-point slugs.

21 (2) The additional notices ~~referred to in~~ REQUIRED UNDER
22 section ~~63~~ 63(3) shall not exceed 2 columns in width and 5
23 inches in length and the inch rate charged for those notices
24 shall not exceed the designated newspaper's published inch rate
25 prices.

26 Sec. 66. (1) The ~~auditor general~~ STATE TREASURER shall
27 cause a copy of the order and a copy of the petition to be

1 published once ~~in~~ each week for ~~3~~ 2 consecutive weeks
 2 ~~preceding~~ BEFORE the time fixed for the hearing ~~thereof~~ ON
 3 THE PETITION, in ~~some regularly established~~ A newspaper
 4 PUBLISHED in the county ~~where such~~ IN WHICH THE petition is
 5 filed ~~, to be~~ selected by the ~~auditor general~~ STATE
 6 TREASURER.

7 (2) The order and petition shall ~~both~~ be published in the
 8 same newspaper, the order immediately preceding the petition. ~~+~~
 9 ~~Provided, In such~~ THE petition ~~it~~ shall ~~be sufficient to~~
 10 ~~print against each parcel~~ STATE the years for which delinquent
 11 TAXES ARE DUE and the total AMOUNT of taxes, interest, and
 12 charges due ~~in said years~~ FOR EACH PARCEL.

13 (3) The cost of ~~such publication~~ PUBLISHING THE ORDER AND
 14 PETITION shall be paid by ~~the~~ THIS state.

15 (4) The proprietor of ~~such~~ THE newspaper IN WHICH THE
 16 ORDER AND PETITION ARE PUBLISHED shall furnish the proper county
 17 treasurer ~~,~~ WITH not ~~to exceed 300~~ MORE THAN 400 copies of
 18 ~~such~~ EACH publication, 10 ~~such~~ copies to each ~~city and vil-~~
 19 ~~lage clerk and township supervisor~~ LOCAL TAX COLLECTING UNIT,
 20 and 2 ~~such~~ copies to the ~~auditor general, and the auditor~~
 21 ~~general~~ STATE TREASURER.

22 (5) THE STATE TREASURER and county treasurer shall carefully
 23 examine the notices published and ~~see that~~ DETERMINE IF they
 24 are correct.

25 (6) The term ~~3~~ 2 consecutive weeks means ~~3~~ 2 publica-
 26 tions IN 2 SUCCESSIVE WEEKS and the dates of the publications

1 shall be specified by the ~~auditor general~~ STATE TREASURER.

2 ~~Any~~

3 (7) A person familiar with the facts may make an affidavit
4 as to the publication required.

5 (8) The ~~auditor general~~ STATE TREASURER shall not pay for
6 ~~any such~~ THE publication ~~until~~ UNLESS satisfied that ~~it~~ THE
7 PUBLICATION has been made according to law.

8 (9) The publication of the order and petition ~~aforsaid~~
9 ~~shall be~~ IS equivalent to a personal service of notice OF THE
10 FILING OF THE PETITION on all persons who are interested in the
11 ~~lands~~ PROPERTY specified in ~~such~~ THE petition, of ~~the filing~~
12 ~~thereof, of~~ all proceedings ~~thereon~~ ON THE PETITION, and on
13 the ~~sale~~ FORFEITURE of the ~~lands~~ PROPERTY under the ~~decree~~
14 JUDGMENT, and ~~shall give~~ GIVES the court jurisdiction to hear
15 ~~such~~ THE petition, determine all questions arising ~~thereon~~ ON
16 THE PETITION, and to ~~decree~~ ENTER a ~~sale~~ JUDGMENT OF
17 FORFEITURE of ~~such lands~~ THE PROPERTY for the payment of all
18 taxes, interest, and charges ~~thereon~~ ON THE PROPERTY.

19 (10) The circuit court ~~in chancery shall have~~ HAS juris-
20 diction to hear, try, and determine the matters alleged in ~~such~~
21 THE petition, even though the amount involved ~~therein be~~ IN THE
22 PETITION IS less than \$100.00. ~~It shall be the duty of the~~

23 (11) THE prosecuting attorney ~~to~~ SHALL prosecute all
24 ~~such~~ proceedings UNDER THIS SECTION on the part of ~~the~~ THIS
25 state. If ~~he shall refuse, neglect or be unable to do so~~ THE
26 PROSECUTING ATTORNEY DOES NOT PROSECUTE A PROCEEDING UNDER THIS
27 SECTION, the court shall appoint ~~some~~ ANOTHER competent person

1 to take charge of and prosecute the ~~same~~ PROCEEDING, who shall
 2 be paid by the county. The COUNTY board of ~~supervisors~~
 3 COMMISSIONERS may employ ~~some~~ A competent person to prosecute
 4 ~~such~~ OR TO ASSIST IN THE PROSECUTION OF proceedings ~~or assist~~
 5 ~~therein.~~ ~~Proof of~~ UNDER THIS SECTION.

6 (12) AN AFFIDAVIT ATTESTING TO the publication of the order
 7 and petition ~~herein~~ required UNDER THIS SECTION shall be filed
 8 in both the office of the county clerk and ~~auditor general~~
 9 STATE TREASURER before any final order is ~~made~~ ENTERED. Proof
 10 of the filing of ~~such~~ AN affidavit of publication in the office
 11 of the ~~auditor general~~ STATE TREASURER may be made by affidavit
 12 of the ~~auditor general,~~ STATE TREASURER or his OR HER deputy.
 13 ~~Any~~

14 (13) A person ~~having any~~ WITH AN interest in the ~~lands~~
 15 PROPERTY or any portion ~~thereof~~ OF THE PROPERTY included or
 16 referred to in ~~said~~ THE petition ~~desiring~~ WHO DESIRES to con-
 17 test the validity of any ~~tax~~ FORFEITURE shall file ~~in writing~~
 18 ~~his~~ WRITTEN objections ~~thereto~~ TO THE FORFEITURE with the
 19 clerk of the county in which ~~said lands are~~ THE PROPERTY IS
 20 advertised for sale and serve a copy ~~thereof~~ OF THE OBJECTIONS
 21 on the prosecuting attorney of the county, ~~and the auditor~~
 22 ~~general~~ THE STATE TREASURER, and the county, ~~city, village,~~
 23 ~~township~~ LOCAL TAX COLLECTING UNIT, and school district IN WHICH
 24 THE PROPERTY IS LOCATED, ~~the validity of the taxes of which are~~
 25 ~~contested,~~ and SHALL file proof of ~~such~~ service on or before
 26 the day fixed in ~~said~~ THE notice for the hearing of ~~such~~ THE
 27 petition. ~~, and~~ A PERSON shall not ~~be allowed to~~ make any

1 objections TO A FORFEITURE not ~~therein~~ specified IN WRITTEN
 2 OBJECTIONS FILED UNDER THIS SECTION. ~~Hearing~~ A HEARING upon
 3 ~~such~~ objections FILED UNDER THIS SUBSECTION shall not be held
 4 until ~~such~~ service ~~has been~~ IS made and ~~due~~ proof ~~thereof~~
 5 OF SERVICE IS filed.

6 (14) If on the day fixed in ~~such~~ THE notice for the hear-
 7 ing ~~of such~~ ON THE petition or on the day following that day,
 8 ~~it shall be made to appear to~~ the court DETERMINES that any
 9 person has been prevented from filing ~~his~~ objections to any
 10 ~~tax~~ FORFEITURE without any fault on his OR HER part, ~~such fur-~~
 11 ~~ther time~~ THE COURT may ~~be granted~~ GRANT ADDITIONAL TIME for
 12 that purpose, ~~as may seem proper,~~ not ~~exceeding~~ TO EXCEED 5
 13 days. The court shall give precedence to the hearing of ~~such~~ A
 14 petition over all other business, shall examine, consider, and
 15 determine the matters ~~therein~~ stated IN THE PETITION and ANY
 16 objections made ~~,~~ in a summary manner without other pleadings,
 17 and ~~make~~ TO ENTER A final ~~decree thereon as the right of the~~
 18 ~~case may be~~ JUDGMENT ON THE PETITION.

19 (15) The taxes specified in the petition ~~shall be~~ ARE pre-
 20 sumed to be legal and a ~~decree~~ JUDGMENT FOR THOSE TAXES SHALL
 21 be made ~~therefor~~ unless ~~the contrary is proved~~ THE TAXES ARE
 22 SHOWN TO BE IMPROPER. Evidence shall be taken in open court.
 23 All oral testimony shall, at the request of any person inter-
 24 ested, be written down and filed. The court may make ~~such~~
 25 ~~orders from time to time as may be~~ ANY ORDER necessary to facil-
 26 itate the proceedings. ~~,~~ and THE COURT shall decide all
 27 questions as to the admissibility of evidence, and ~~the decisions~~

~~1 so made shall be~~ THAT DECISION IS final and not subject to
 2 review or appeal.

3 (16) If the ~~lands~~ PROPERTY of 2 or more persons ~~have~~ HAS
 4 been assessed together, the court may, if practicable, separate
 5 the ~~same~~ ASSESSMENTS and apportion to each parcel ~~its~~ THE
 6 just proportion of the taxes, interest, and charges. If any tax
 7 ~~shall be~~ IS found illegal, ~~such~~ THAT part shall be set aside
 8 and the remaining tax ~~shall be decreed~~ IS valid. The total
 9 amount of taxes, interest, and charges ~~, as~~ fixed by the court
 10 ~~, shall~~ be entered by the register of the court opposite each
 11 parcel of ~~land~~ PROPERTY in the column of ~~said~~ THE record
 12 under the heading "amount ~~decreed~~ OF JUDGMENT against ~~lands~~
 13 PROPERTY." If the court ~~shall make~~ MAKES any order setting
 14 aside the taxes on any parcel of ~~land~~ PROPERTY, or any part
 15 ~~thereof~~ OF THE TAXES, or any special order relating to any
 16 ~~particular~~ parcel of ~~land~~ PROPERTY, or taxes ~~thereon~~ ON ANY
 17 PARCEL OF PROPERTY, a brief entry of ~~such~~ THAT order shall be
 18 ~~made upon said records~~ ENTERED opposite ~~such land~~ THAT
 19 PROPERTY or tax. ~~, which~~ THE SPECIAL ORDER shall be signed by
 20 the judge of the court, either by his OR HER full name or ini-
 21 tials, and ~~such~~ THAT entry ~~shall have~~ HAS the same effect as
 22 if made and entered as a part of a final ~~decree~~ JUDGMENT.

23 (17) At least 10 days ~~prior to~~ BEFORE the time fixed for
 24 the ~~sale~~ FORFEITURE of ~~such lands~~ THE PROPERTY, the court
 25 shall ~~make~~ ENTER a final ~~decree~~ JUDGMENT in favor of ~~the~~
 26 THIS state ~~of Michigan~~ for the payment of ~~such~~ ALL VALID
 27 taxes, interest, and charges, ~~as shall be valid, and~~ SHALL

1 determine the total amount ~~thereof~~ chargeable against each
 2 parcel of ~~land~~ PROPERTY, and shall order ~~and decree~~ that
 3 unless ~~such~~ payment ~~be~~ IS made, ~~such several parcels of~~
 4 ~~land~~ THE PROPERTY, or ~~so~~ AS much of ~~each~~ THE PROPERTY as
 5 ~~may be~~ IS necessary to satisfy the amount fixed by ~~such~~
 6 ~~decree~~ THE JUDGMENT, shall severally be ~~sold~~ FORFEITED as the
 7 law directs. ~~Such decree shall be~~ A JUDGMENT IS considered ~~as~~
 8 ~~a several decree~~ in favor of ~~the~~ THIS state ~~of Michigan~~
 9 against each parcel of ~~land~~ PROPERTY for each tax included
 10 ~~therein~~ IN THE JUDGMENT. The court may decree ~~such~~ costs
 11 against a person contesting any tax ~~as may be~~ THAT IS equita-
 12 ble, if the tax, or any part ~~thereof which~~ OF THE TAX THAT
 13 remains unpaid, ~~be adjudged~~ IS DETERMINED TO BE valid.

14 (18) In the absence from the file of A proper affidavit of
 15 publication as required by this section, secondary evidence of
 16 ~~such~~ THE publication and ~~of~~ the ~~due~~ filing of ~~such~~ THE
 17 affidavit ~~shall be~~ IS admissible ~~: Provided, That~~ IF,
 18 according to the calendar entry of the clerk of ~~such~~ THE court,
 19 an affidavit of publication was filed. The affidavit of ~~such~~
 20 publication filed in the office of the ~~auditor general shall be~~
 21 STATE TREASURER IS admissible as secondary evidence.

22 Sec. 67. (1) ~~Such~~ A final ~~decree~~ JUDGMENT shall be
 23 entered in the ~~chancery~~ record for recording ~~decrees~~
 24 JUDGMENTS of ~~such~~ THE CIRCUIT court ~~—~~ OF THE COUNTY IN WHICH
 25 THE PROPERTY IS LOCATED. THE JUDGMENT SHALL have the usual cap-
 26 tion for ~~decrees,~~ JUDGMENTS and shall be substantially in the
 27 following form:

1

2 "State of Michigan,)

3 The circuit court for the) ~~In chancery~~

4 county of)

5 At a session of ~~said~~ THIS court held at the court house in

6 the of on the day

7 of ~~A.D. 19....~~ 20....

8 Present: Hon., Circuit Judge

9 In the matter of the petition of, ~~auditor~~10 ~~general~~ STATE TREASURER of the state of Michigan, for and in11 behalf of ~~said~~ THIS state, for the ~~sale~~ FORFEITURE of certain12 ~~lands~~ PROPERTY for taxes assessed ~~thereon~~ ON THAT PROPERTY:13 The ~~said~~ petition and the matters ~~therein~~ stated IN THE14 PETITION, and the objections filed to ~~certain~~ THE taxes15 ~~therein~~ claimed IN THE PETITION (if any ~~such~~ objections are16 filed) came on to be heard, and proof of the ~~due~~ publication of17 the order of hearing, and of ~~said~~ THE petition having been made18 and filed, and after hearing all INTERESTED parties: ~~interested~~19 ~~therein~~: It is ordered ~~, adjudged and decreed~~ that the amount

20 of taxes, interest, collection fee, and charges set down in the

21 ~~column headed 'amount decreed against lands,' in the~~ tax22 record, ~~of~~ which ~~said~~ IS INCORPORATED AS PART OF THE23 petition, ~~forms a part,~~ are valid, and ~~decree is made~~24 JUDGMENT IS ENTERED in favor of the state of Michigan ~~therefor~~25 against each parcel of ~~said land~~ PROPERTY for payment of the26 amount set down in ~~said column~~ THE TAX RECORD opposite ~~to~~27 ~~such~~ THAT parcel. It is further ordered ~~, adjudged and~~

~~1 decreed that unless said THAT amount be IS paid prior to~~
~~2 said sale FORFEITURE, that said several parcels of land~~
~~3 PROPERTY, or such THAT interest therein as may be IN THE~~
~~4 PROPERTY necessary to satisfy the amount herein decreed~~
~~5 JUDGMENT against the same PROPERTY, shall be severally sold~~
~~6 FORFEITED as the law directs, on the..... day of May,~~
~~7 A.D. 19...., beginning at 10 o'clock a.m. on said day, or on~~
~~8 the day or days subsequent thereto as may be necessary to com-~~
~~9 plete the sale of said lands and of each and every parcel there-~~
~~10 of, at the office of the county treasurer, or at such convenient~~
~~11 place as shall be selected by him at the county seat of the~~
~~12 county of, state of Michigan MARCH 1. It is fur-~~
~~13 ther ordered , adjudged and decreed that title to each parcel~~
~~14 of land PROPERTY ordered in this decree JUDGMENT to be~~
~~15 offered for sale, and which parcel of land is bid in at such~~
~~16 sale to the state, FORFEITED shall become absolute in the state~~
~~17 of Michigan on the expiration of the period of redemption from~~
~~18 such sale THAT FORFEITURE, and all taxes, special assessments~~
~~19 , which THAT are charged against or are liens upon such~~
~~20 parcel THAT PROPERTY, and other liens and encumbrances ,~~
~~21 against such parcel THAT PROPERTY of whatever kind or nature,~~
~~22 shall be cancelled CANCELED as of such THAT date, unless any~~
~~23 said parcel of land shall be PROPERTY IS redeemed as provided~~
~~24 in section 74 of Act No. 206 of the Public Acts of 1893, as~~
~~25 amended THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.74,~~
~~26 or unless an appeal shall have been IS taken as provided in~~
~~27 said act THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.1~~

1 TO 211.157. It is further ~~adjudged and decreed~~ ORDERED that
 2 the ~~several~~ special orders made by this court, and entered on
 3 ~~said~~ THE tax records, are made a part ~~hereof~~ OF THIS
 4 JUDGMENT, with the same effect as if entered ~~herein~~ IN THIS
 5 JUDGMENT.

6 (Countersigned)

.....

7

Circuit Judge

8

9 Clerk of Courts."

10 (2) Unless sooner redeemed, upon the expiration of ~~such~~
 11 THE period of redemption provided ~~for~~ in section 74, ~~of this~~
 12 ~~act,~~ absolute title to the ~~lands so sold and bid in to the~~
 13 ~~state shall vest in the state of Michigan~~ PROPERTY FORFEITED TO
 14 THIS STATE VESTS IN THIS STATE as provided in ~~said decree~~ THE
 15 JUDGMENT.

16 (3) If costs are adjudged against any person contesting a
 17 tax, the ~~decree therefor~~ JUDGMENT shall ~~be in proper form~~
 18 STATE THE COSTS and execution awarded. The ~~decree~~ JUDGMENT
 19 shall be signed by the judge and countersigned by the clerk.

20 (4) Immediately after the entry of ~~such decree~~ THE
 21 JUDGMENT, the county clerk shall make a certified copy ~~thereof~~

1 OF THE JUDGMENT, and annex the ~~same~~ JUDGMENT to the tax
 2 record. ~~He~~ THE COUNTY CLERK shall ~~thereupon~~ THEN deliver
 3 ~~such~~ THE tax record to the county treasurer, in whose office
 4 the ~~same~~ TAX RECORD shall remain. ~~, except as needed in the~~
 5 ~~office of the county clerk.~~

6 (5) If ~~from any cause~~ the hearing on ~~said~~ THE petition
 7 is not ~~had~~ HELD on the day fixed in the notice, ~~therefor,~~ the
 8 ~~same~~ HEARING shall ~~stand~~ BE continued from day to day during
 9 the term without the entry of any order of continuance, until
 10 disposed of. ~~, and if it shall for any reason be found~~

11 (6) IF IT IS DETERMINED TO BE impracticable to hear and
 12 determine the objections to all of the taxes specified in ~~such~~
 13 THE petition within the time ~~herein~~ fixed for that purpose,
 14 then ~~and in that case~~ the court shall, within the time ~~herein~~
 15 ~~named~~ STATED IN THIS SECTION, ~~make~~ ENTER a final ~~decree~~
 16 JUDGMENT as to all taxes to which no objections have been filed,
 17 and also those to which objections have been filed, which the
 18 court has then heard and ~~passed upon.~~ ~~Such decrees~~ DETERMINED
 19 TO BE VALID. THE JUDGMENT shall be signed and recorded as
 20 ~~hereinbefore~~ provided IN THIS SECTION. The court shall proceed
 21 with the consideration of the remaining taxes ~~embraced in such~~
 22 SET FORTH IN THE petition, and objections ~~thereto~~ TO THOSE
 23 TAXES, and as soon as practicable dispose of the ~~same~~ REMAINING
 24 TAXES by 1 or more ~~decrees and in such~~ JUDGMENTS IN A form as
 25 the court ~~may determine~~ DETERMINES, which shall be entered in
 26 the ~~chancery~~ record of ~~decrees of such~~ THE court. ~~, and the~~
 27 ~~same~~ THE JUDGMENT shall describe the ~~lands~~ PROPERTY and

1 specify the total amount of taxes, interest, and charges on each
 2 parcel ~~thereof.~~ ~~The~~ OF PROPERTY. AFTER THE JUDGMENT IS
 3 ENTERED, THE county clerk shall immediately ~~thereafter~~ deliver
 4 to the county treasurer a certified copy of ~~such decree~~ THE
 5 JUDGMENT, to be kept and used as ~~hereinbefore~~ provided IN THIS
 6 SECTION. ~~Such~~ A copy of ~~decree~~ THE JUDGMENT shall be annexed
 7 to the tax record and ~~shall thereby become a~~ IS part ~~thereof~~
 8 OF THE TAX RECORD.

9 (7) If ~~from any cause no decree shall be made on such~~ A
 10 DECREE IS NOT ENTERED ON A petition as to the taxes ~~therein~~
 11 named IN THE PETITION, or any part ~~thereof~~ OF THE TAXES NAMED
 12 IN THE PETITION, the ~~auditor general~~ STATE TREASURER shall, as
 13 soon as practicable, file a new petition for ~~decree and sale~~
 14 FORFEITURE, and proceedings ~~thereon~~ ON THAT NEW PETITION shall
 15 be ~~the same~~ CONDUCTED and ~~a decree~~ JUDGMENT ENTERED and
 16 ~~sale~~ FORFEITURE made as ~~herein~~ provided IN THIS SECTION.

17 (8) ~~In case a decree is given~~ IF JUDGMENT IS ENTERED in
 18 favor of the validity of any disputed tax, and the person con-
 19 testing ~~its~~ THE validity OF THAT TAX desires to appeal to the
 20 ~~supreme~~ court OF APPEALS, ~~he shall be allowed to~~ THAT PERSON
 21 MAY do so on paying the amount of the ~~decree~~ JUDGMENT to the
 22 county treasurer —, within 10 days after the date ~~of such~~
 23 ~~decree, who~~ THE JUDGMENT IS ENTERED. THE COUNTY TREASURER shall
 24 retain the ~~same~~ AMOUNT OF THE JUDGMENT until the decision of
 25 the ~~supreme~~ court OF APPEALS, and SHALL pay the ~~same~~ AMOUNT
 26 OF THE JUDGMENT to the party ~~interested,~~ APPEALING THE JUDGMENT
 27 if ~~such~~ THE tax APPEALED is held invalid. ~~if~~ IF THE TAX

1 APPEALED IS held valid, then ~~such money~~ THE AMOUNT OF THE
 2 JUDGMENT shall be credited to the proper fund. ~~By such payment~~
 3 ~~the land in question shall be discharged from the lien of the~~
 4 ~~tax. In case the decision is~~ PAYMENT OF THE AMOUNT OF THE JUDG-
 5 MENT DISCHARGES THE TAX LIEN ON THE PROPERTY. IF THE COURT RULES
 6 against the validity of any tax, either the county treasurer or
 7 the ~~auditor general shall have a right to direct an~~ STATE TREA-
 8 SURER MAY appeal ~~therefrom~~ to the ~~supreme~~ court OF APPEALS on
 9 behalf of ~~the~~ THIS state, but there shall be no ~~sale~~
 10 FORFEITURE for the tax held invalid ~~,~~ until ~~such~~ THE decision
 11 ~~has been~~ APPEALED IS reversed or modified by the supreme
 12 court.

13 (9) ~~The proceedings where~~ PROCEEDINGS IN WHICH the valid-
 14 ity of any tax is in dispute shall, ~~where~~ IF no other provision
 15 is made ~~herein~~ IN THIS SECTION, follow the ordinary ~~chancery~~
 16 practice OF THE COURT, and the court may allow amendments as in
 17 ordinary cases.

18 (10) Notice shall be given of all appeals to the ~~supreme~~
 19 court OF APPEALS, and ~~such~~ AN appeal shall be claimed, entered,
 20 and bond for costs given, within 20 days after the ~~making and~~
 21 ~~entering of the decree~~ JUDGMENT IS ENTERED. Any party appealing
 22 from ~~such decree~~ A JUDGMENT, except the ~~auditor general~~ STATE
 23 TREASURER and any political subdivision of ~~the~~ THIS state,
 24 shall file a bond for costs in the usual form, the amount
 25 ~~thereof~~ OF THE BOND and sureties ~~thereon~~ ON THE BOND to be
 26 approved by the court ~~which~~ THAT entered the ~~decree~~
 27 JUDGMENT. The judge shall, at the request of either party and on

1 due notice, settle in proper form a case containing ~~so~~ AS much
 2 of the record and proceedings as ~~may be~~ necessary to the ~~due~~
 3 understanding ~~thereof~~ OF THE JUDGMENT by the ~~supreme~~ court OF
 4 APPEALS, and if AN appeal ~~shall be~~ IS taken, ~~such~~ THE case
 5 shall be transmitted to ~~such~~ THE court OF APPEALS. An appeal
 6 ~~as to~~ OF the tax on any parcel ~~shall~~ DOES not delay or affect
 7 the proceedings for the ~~sale~~ FORFEITURE of any ~~land~~ PROPERTY
 8 on which there ~~has been~~ IS no appeal.

9 (11) ~~In case~~ IF the court in its ~~decree shall determine~~
 10 JUDGMENT DETERMINES an assessment to be void because of an erro-
 11 neous or indefinite description of the parcel of ~~land~~ PROPERTY,
 12 the court shall, in ~~such decree~~ THAT JUDGMENT, direct the
 13 ~~auditor general~~ STATE TREASURER to reject ~~such~~ THAT tax and
 14 cause ~~the same~~ THAT TAX to be reassessed on a correct descrip-
 15 tion of the parcel of ~~land~~. ~~Such decree~~ PROPERTY. THE
 16 JUDGMENT shall also set forth the correct description of ~~such~~
 17 ~~land~~ THAT PROPERTY.

18 Sec. 67a. (1) ~~The~~ AFTER THE REDEMPTION PERIOD SET FORTH IN
 19 SECTION 74, THE state treasurer shall ~~within 60 days~~ cause to
 20 be conveyed by deed to ~~the~~ THIS state all ~~lands~~ PROPERTY the
 21 title to which has become absolute in ~~the~~ THIS state by virtue
 22 of JUDGMENT ENTERED BY A court ~~decree~~ and nonredemption within
 23 the statutory period. ~~The deed of conveyance shall be sealed~~
 24 ~~with the seal of the state treasurer and shall be signed by the~~
 25 ~~state treasurer or his or her authorized representative but shall~~
 26 ~~not require additional signatures of witnesses or notary public.~~
 27 The board or department having control and jurisdiction of ~~land~~

1 ~~so~~ THE PROPERTY conveyed shall cause the deeds to be recorded in
2 the office of the register of deeds of the proper county. The
3 register of deeds ~~upon delivery to him or her for that purpose~~
4 ~~of such a deed~~ shall record the ~~same~~ DEED in his or her office
5 UPON DELIVERY. The register of deeds ~~for recording such deeds~~
6 shall receive ~~the sum of~~ 50 cents FOR each DEED, INCLUDING ANY
7 ATTACHMENTS, RECORDED.

8 (2) Except as otherwise provided in this section, all taxes
9 and special assessments ~~which~~ THAT are charged against or are
10 liens upon ~~these lands~~ PROPERTY at the time the title TO THAT
11 PROPERTY becomes absolute in this state, and all taxes and spe-
12 cial assessments ~~which~~ THAT are charged against or are liens
13 upon ~~lands~~ PROPERTY sold by the department of natural
14 resources, shall be canceled, but no part of ~~such~~ THE taxes due
15 to the inferior taxing units shall be charged to this state.
16 This state, and its inferior taxing units, respectively, shall
17 bear the loss on ~~such~~ THE taxes ~~which~~ THAT properly ~~belongs~~
18 BELONG to each, and the county treasurer shall make lists of all
19 ~~such lands~~ PROPERTY in each ~~taxing~~ LOCAL TAX COLLECTING unit
20 of the county and transmit the lists to the respective assessing
21 officers of the county in which the ~~lands are~~ PROPERTY IS
22 located. Each assessing officer shall produce his or her list to
23 the board of review while in session for the purpose of reviewing
24 the assessment roll. The assessing officer shall omit and cancel
25 from his or her assessment roll all ~~lands~~ PROPERTY the title to
26 which has become absolute in this state, as shown by the list.
27 The board of review, when in session, shall compare the

1 assessment roll of the ~~taxing~~ LOCAL TAX COLLECTING unit with
 2 the lists ~~so~~ furnished by the county treasurer, and shall cor-
 3 rect all mistakes. ~~These lands~~ PROPERTY, the title to which
 4 has become absolute in this state, ~~shall be~~ IS subject to taxa-
 5 tion or special assessment for any purpose ON THE immediately
 6 SUCCEEDING TAX DAY after ~~they shall be~~ IT IS offered for sale
 7 and the bid accepted in accordance with section 131, and notice
 8 of sale given to the county treasurer by the department of natu-
 9 ral resources.

10 (3) Special assessments ~~which~~ THAT are levied against
 11 property and ~~which~~ THAT are pledged for the repayment of bonds
 12 or notes issued by a local GOVERNMENTAL unit to finance public
 13 improvements for which the special assessments are authorized
 14 ~~shall be considered to be~~ ARE deferred at the time title
 15 becomes absolute in ~~the~~ THIS state and until ~~such time as~~ the
 16 property is sold by ~~the~~ THIS state. If the property is sold by
 17 ~~the~~ THIS state, all unpaid special assessments or special
 18 assessment installments due and payable at the time title becomes
 19 absolute in ~~the~~ THIS state ~~which~~ THAT are pledged for the
 20 repayment of bonds or notes issued by a local unit to finance
 21 public improvements for which the special assessments were autho-
 22 rized, plus any interest or penalties on those unpaid special
 23 assessments or special assessment installments due and payable at
 24 the time title becomes absolute in ~~the~~ THIS state, ~~shall be~~
 25 ~~due and payable as part of the purchase price of the property~~
 26 ARE REINSTATED AND ARE THE RESPONSIBILITY OF THE PURCHASER. The
 27 county treasurer shall notify the state agency having control and

1 jurisdiction of property subject to unpaid special assessments
 2 under this subsection of each parcel of ~~land~~ PROPERTY within
 3 that county ~~which~~ THAT has special assessments deferred pursu-
 4 ant to this subsection. The county treasurer shall keep a record
 5 of the notice AND THE AMOUNT OF SPECIAL ASSESSMENTS DUE AND
 6 UNPAID and shall require that the property be included in the
 7 subsequent return of delinquent taxes by each collecting officer
 8 ~~/~~ AND that the property is identified on the delinquent roll as
 9 provided in this act. ~~/, and the amount of special assessments~~
 10 ~~due and unpaid.~~ The collecting officer shall enter on the cur-
 11 rent tax roll opposite each PARCEL OF property for which defer-
 12 ment is allowed a notation that payment is deferred pursuant to
 13 this section.

14 (4) Notwithstanding any other provision of law, ~~the state~~
 15 ~~treasurer shall~~ upon request of the state housing development
 16 authority, THE STATE TREASURER SHALL convey by deed to the state
 17 housing development authority any ~~lands~~ PROPERTY THE title to
 18 which has become absolute in ~~the~~ THIS state by virtue of
 19 JUDGMENT ENTERED BY A court ~~decree~~ and not redeemed within the
 20 statutory period. ~~These shall be lands which~~ PROPERTY CONVEYED
 21 UNDER THIS SUBSECTION IS PROPERTY THAT the state housing develop-
 22 ment authority has determined ~~are~~ IS needed to promote a pro-
 23 gram of home ownership among low and moderate income persons.

24 Sec. 67b. ~~(1)~~ Notwithstanding any other provision of law,
 25 any ~~land sold~~ PROPERTY SOLD FOR TAXES LEVIED BEFORE JANUARY 1,
 26 1995, OR FORFEITED for taxes ~~shall remain~~ LEVIED AFTER
 27 DECEMBER 31, 1994, IS subject to any visible or recorded

1 easement, right of way, or permit in favor of the United States,
 2 ~~the~~ THIS state, any political subdivision or agency of ~~the~~
 3 THIS state, or any public authority or drainage district, or
 4 granted or dedicated for public use or for use by a public
 5 utility.

6 ~~(2) Notwithstanding any other provision of law, any land~~
 7 ~~sold for taxes shall remain subject to any visible or recorded~~
 8 ~~easement.~~

9 Sec. 68. ~~If for any reason the treasurer of any county~~
 10 ~~shall fail to offer the lands lying therein and included in the~~
 11 ~~decree for sale for delinquent taxes thereon, then so many of~~
 12 ~~such lands so included in such decree as shall not be so offered~~
 13 ~~for sale, shall be considered and treated as if bid off to the~~
 14 ~~state by the county treasurer, and shall be subject to redemption~~
 15 ~~and sale in the same manner and within the same time as may be~~
 16 ~~provided by law in the case of lands actually bid in for the~~
 17 ~~state as provided in this act. All lands bid off to the~~
 18 PROPERTY FORFEITED TO THIS state as provided in this section
 19 ~~shall continue~~ IS liable to be taxed in the same manner as if
 20 not ~~bid in to the~~ FORFEITED TO THIS state until the expiration
 21 of the period of redemption provided in section 74, ~~of this~~
 22 ~~act, and all such taxes shall be~~ THOSE TAXES ARE a ~~charge~~
 23 ~~and lien upon such lands as in the case of other lands~~ THAT
 24 PROPERTY, except as OTHERWISE provided in this act.

25 Sec. 69. (1) ~~Whenever it shall be~~ IF IT IS satisfactorily
 26 shown to the court that any ~~lands~~ PROPERTY included in ~~such~~ A
 27 petition as delinquent for taxes ~~shall belong to infants, minor~~

1 ~~heirs, idiots or insane persons~~ BELONGS TO A MINOR OR OTHER
 2 LEGALLY INCOMPETENT PERSON, without ~~guardians~~ A GUARDIAN or
 3 without any other means of support, the court ~~is, in his discre-~~
 4 ~~tion, authorized to withhold such lands from sale~~ MAY WITHHOLD
 5 THAT PROPERTY FROM FORFEITURE, until a settlement of ~~such~~ THAT
 6 person ~~can be~~ IS made, and a guardian chosen or appointed to
 7 protect ~~the~~ THAT PERSON'S rights and interests. ~~of such~~
 8 person: ~~Provided, Such withholding shall~~

9 (2) WITHHOLDING PROPERTY FROM FORFEITURE UNDER SUBSECTION
 10 (1) DOES not ~~act to~~ prejudice the lien of ~~the~~ THIS state ~~,~~
 11 OR A county or ~~township~~ LOCAL TAX COLLECTING UNIT for ~~such~~
 12 DELINQUENT taxes, or the right to include the ~~same~~ DELINQUENT
 13 TAXES in any subsequent petition for ~~sale as in this act~~
 14 ~~provided~~ FORFEITURE.

15 (3) In case of the ~~sale of lands~~ FORFEITURE OF PROPERTY
 16 belonging to ~~any infant, idiots, minor heirs, insane or incompe-~~
 17 ~~tent persons~~ A MINOR OR OTHER LEGALLY INCOMPETENT PERSON, A
 18 COURT MAY CANCEL OR DEFER A FORFEITURE if it ~~shall appear to~~
 19 ~~any~~ APPEARS TO THE court that ~~it is necessary~~ to protect the
 20 rights of ~~such incompetent~~ THAT person ~~,~~ IT IS NECESSARY to
 21 order ~~any sale~~ THE FORFEITURE canceled ~~,~~ or deferred. ~~,~~ it
 22 ~~may so order, and in such~~ IN THAT case, all proceedings may be
 23 stopped, ~~sale~~ FORFEITURE canceled, or action stayed until the
 24 proper proceedings can be had to protect the rights and property
 25 of ~~such incompetent~~ THAT person. ~~or persons.~~

26 Sec. 70. (1) On ~~the first Tuesday of May, beginning at 10~~
 27 ~~o'clock a.m.~~ MARCH 1 OF EACH YEAR, the county treasurer shall

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

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

~~1 the name of the state. Certificates shall be given to each
2 purchaser of the lands and interest bid off by him, showing the
3 year's tax for which he has purchased, and also the amount there-
4 of, and of all charges paid by him at the time of such purchase,
5 stating that he will be entitled to a deed after the period of
6 redemption provided for in section 74 has expired, and that if
7 the sale is not confirmed the money will be returned.~~

8 (2) As soon as possible after the conclusion of ~~any sale~~
9 THE FORFEITURE, and within ~~25~~ 30 days after the ~~day named in~~
10 ~~the notice for the commencement thereof~~ FORFEITURE, the county
11 treasurer shall make and file with the clerk of the court a
12 report of ~~such sale, therein~~ THE FORFEITURE, referring to the
13 tax record ~~for the particulars thereof: Provided, however, That~~
14 ~~the~~ AS NECESSARY. THE court may, upon petition by the county
15 treasurer, extend the time within which ~~said report shall be~~
16 ~~required to be~~ THE REPORT IS filed, not to exceed 50 days from
17 the date of the ~~commencement of the sale~~ FORFEITURE.

18 (3) All ~~sales shall stand~~ FORFEITURES ARE confirmed,
19 subject to the right of redemption provided for in section 74,
20 unless objections ~~thereto~~ TO THE FORFEITURE are filed within 8
21 days after the time ~~limited~~ for filing ~~such~~ THE report
22 REQUIRED UNDER SUBSECTION (2), without the entry of an order or
23 further notice.

24 (4) The practice ~~with reference to setting aside such sale~~
25 ~~shall be~~ TO SET ASIDE A FORFEITURE IS the same, ~~so~~ AS far as
26 applicable, as in a sale in equity on the foreclosure of
27 mortgages. ~~∴ Provided, No sale shall be set aside for~~

~~1 inadequacy of price, except upon payment of the amount bid upon~~
~~2 such sale, with interest and costs: Provided further, That no~~
~~3 sale~~ NO FORFEITURE shall be set aside after confirmation,
~~4 except in cases where~~ UNLESS the taxes were paid ~~—~~, or the
~~5 property was exempt from taxation. In such cases~~ THAT CASE,
~~6 the owner of such lands~~ THAT PROPERTY may move the court at any
~~7 time within 1 year~~ 6 MONTHS after he ~~shall have~~ OR SHE HAS
~~8 notice of such sale~~ THE FORFEITURE to set the ~~same~~ FORFEITURE
~~9 aside, and the court may so order THE FORFEITURE SET ASIDE upon~~
~~10 such terms as may be just~~ DETERMINED BY THE COURT.

11 (5) As soon as practicable after ~~sales are~~ A FORFEITURE IS
 12 confirmed and within 30 days from the date of confirmation, the
 13 county treasurer shall make A full report of the ~~same~~
 14 FORFEITURE to the ~~auditor general, in such form as the auditor~~
 15 ~~general shall prescribe~~ STATE TREASURER, IN THE FORM THAT THE
 16 STATE TREASURER PRESCRIBES, giving a description of the property
 17 ~~—sold,—~~ FORFEITED AND the amounts for which the PROPERTY WAS
 18 FORFEITED. ~~same was sold, and the names and addresses of the~~
 19 ~~purchasers, and thereupon the auditor general shall, after the~~
 20 ~~period of redemption provided in section 74 has expired, execute~~
 21 ~~deeds to the purchasers in such form as shall be determined by~~
 22 ~~him.—~~

23 (6) All ~~lands bid off in the name of the state shall~~
 24 ~~continue~~ PROPERTY FORFEITED TO THIS STATE IS liable to be taxed
 25 in the same manner as if ~~they were~~ IT WAS not the property of
 26 ~~the~~ THIS state, except as ~~hereinafter~~ OTHERWISE provided IN
 27 THIS ACT. ~~If from any cause the lands, or any parcel thereof~~

~~1 decreed for sale by the auditor general, shall not be sold as
2 advertised, it shall be the duty of the auditor general to cause
3 sale to be made at such other time as he may fix for that pur-
4 pose, of which notice shall be published at least 4 weeks prior
5 to such day, and such notice shall contain a description of the
6 lands and the amount claimed thereon, as hereinbefore provided in
7 the first instance. The sale and all proceedings thereon shall
8 be the same as if made on the first day fixed therefor. The sev-
9 eral county treasurers shall receive on such sale only such funds
10 as shall be receivable at the state treasury, and all moneys
11 received at any tax sales that belong to the state shall be paid
12 into the state treasury, and the expenses of advertising and sale
13 exclusive of the county's share shall be paid therefrom on the
14 warrant of the auditor general, and the remainder shall be placed
15 to the credit of the general fund.~~

16 Sec. 70b. If certified special residential property cannot
17 be sold FOR DELINQUENT TAXES LEVIED BEFORE JANUARY 1, 1995 OR
18 FORFEITED FOR DELINQUENT TAXES LEVIED AFTER DECEMBER 31, 1994 as
19 a result of a final court order regarding the validity of section
20 55a, the certified special residential property may be sold OR
21 FORFEITED pursuant to section 70 at the time set for the sale OR
22 FORFEITURE of property other than certified special residential
23 property or at a subsequent tax sale OR FORFEITURE under section
24 70 if required.

25 Sec. 74. (1) A person —, OR A city —, or other political
26 subdivision ~~owning land sold pursuant to~~ THAT OWNS PROPERTY
27 SOLD UNDER THIS ACT FOR TAXES LEVIED BEFORE JANUARY 1, 1995, OR

1 FORFEITED UNDER this act FOR TAXES LEVIED AFTER DECEMBER 31,
2 1994, or any interest in ~~these lands~~ PROPERTY SOLD OR FORFEITED
3 UNDER THIS ACT, at any time before ~~the first Tuesday of May~~
4 SEPTEMBER 1 in the year following the sale OR FORFEITURE, or for
5 parcels identified as certified special residential property
6 under section 55a, before the second Tuesday in July of the year
7 of the sale OR FORFEITURE, may redeem any parcel of ~~these lands~~
8 THAT PROPERTY, or any part or interest in ~~these lands~~ THAT
9 PROPERTY, by showing to the satisfaction of the county treasurer
10 ~~or department of treasury~~ that the person, city, or other
11 political subdivision owns only that part or interest in the
12 ~~land~~ PROPERTY that the person, city, or other political subdi-
13 vision proposes to redeem, and by paying to the county treasurer
14 the amount of the sale OR FORFEITURE of the parcel of ~~land~~
15 PROPERTY, or the portion of the ~~land wished~~ PROPERTY to be
16 redeemed, and interest on that amount computed at a rate of 1.25%
17 per month or fraction of a month, except as provided in section
18 89, from the first day of the month ~~in which the tax sale~~
19 ~~opened~~ OF THE SALE OR FORFEITURE. If a person, city, or other
20 political subdivision owns less than the whole description sold
21 OR FORFEITED, the amount required to redeem that part shall be
22 calculated ~~pursuant to~~ UNDER section 53. Upon the payment of
23 the redemption ~~money~~ AMOUNT and interest computed at a rate of
24 1.25% per month, or fraction of a month, except as provided in
25 section 89, to the county treasurer ~~pursuant to~~ UNDER this sec-
26 tion, the county treasurer shall issue a redemption certificate
27 in triplicate in a form prescribed by the department of

1 treasury. One of the triplicate certificates shall be delivered
2 to the person making the redemption payment, 1 shall be filed in
3 the office of the county treasurer, and 1 shall be immediately
4 transmitted to the department of treasury. If the county trea-
5 surer fails to forward the certificate to the department of trea-
6 sury as required by this section, the department of treasury may
7 take possession of the certificate in the office of the county
8 treasurer, and the certificates shall after that time be part of
9 the records and files of the department of treasury.

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

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

1 REQUIRED UNDER this section ~~—~~ by the county treasurers and for
 2 that purpose may incur expenses as required.

3 Sec. 76. (1) In ~~any~~ A suit or proceeding to enforce or
 4 set aside ~~any~~ A tax before sale FOR DELINQUENT TAXES LEVIED
 5 BEFORE JANUARY 1, 1995 OR BEFORE FORFEITURE FOR DELINQUENT TAXES
 6 LEVIED AFTER DECEMBER 31, 1994, ~~such~~ THAT tax shall be held
 7 illegal only for 1 OR MORE of the following reasons:

8 (A) ~~First, That no~~ THE TAX IS NOT AUTHORIZED BY law.
 9 ~~authorizes such tax;~~

10 (B) ~~Second, That the~~ THE person or persons appointed to
 11 decide whether a tax shall be raised under a given law ~~—, have~~
 12 acted without jurisdiction ~~—~~ or ~~have~~ DID not ~~imposed~~ IMPOSE
 13 the tax in question. ~~—~~

14 (C) ~~Third, That the~~ THE person or property assessed was
 15 exempt from the ~~taxation in question~~ TAX or was not legally
 16 assessed ~~—~~ FOR THE TAX.

17 (D) ~~Fourth, That the~~ THE tax ~~has been~~ WAS paid. ~~—~~

18 (E) ~~Fifth, That the~~ THE supervisor or board of review
 19 ACTED FRAUDULENTLY in assessing a person or property for
 20 ~~taxation,~~ THE TAX or in ~~the apportionment of~~ APPORTIONING the
 21 tax to the person or property in question. ~~acted fraudulently.~~

22 (2) If ~~any such illegality, omission or fraud~~ A TAX IS
 23 DETERMINED TO BE ILLEGAL UNDER SUBSECTION (1) AND THAT
 24 DETERMINATION affects the amount of 1 tax only, the ~~tax~~
 25 REMAINING TAXES shall be sustained. ~~so far as the same is legal~~
 26 and just.

1 Sec. 77. In ~~the prosecution or defense of~~ PROSECUTING OR
 2 DEFENDING any action or proceeding, ~~by any~~ A person holding or
 3 claiming ~~land~~ PROPERTY under ~~any~~ A deed ~~or deeds of lands~~
 4 TO THAT PROPERTY purchased for delinquent taxes ~~, the party so~~
 5 ~~claiming, under and by virtue of such purchase,~~ LEVIED BEFORE
 6 JANUARY 1, 1995 may show his OR HER title to ~~such land and~~
 7 ~~premises~~ THE PROPERTY, whether ~~the same~~ TITLE TO THE PROPERTY
 8 was derived under 1 or more purchases, and may give in evidence
 9 AND CLAIM TITLE TO THE PROPERTY UNDER any ~~and all~~ deeds of con-
 10 veyance or other evidence of ~~such purchases as aforesaid, which~~
 11 ~~he may at any time have received, and may claim title under any~~
 12 ~~or all of them~~ THE PURCHASE.

13 Sec. 83. (1) ~~In case of the loss of such~~ IF A certificate
 14 of sale FOR DELINQUENT TAXES LEVIED BEFORE JANUARY 1, 1995 IS
 15 LOST, the purchaser, ~~or~~ his OR HER legal representative, or HIS
 16 OR HER assigns ~~,~~ may file ~~his~~ A VERIFIED affidavit ~~, duly~~
 17 ~~verified, of such~~ OF THE loss ~~,~~ and that ~~he~~ THE PURCHASER
 18 was, at the time of ~~such~~ THE loss, the bona fide and legal
 19 holder and owner ~~thereof~~ OF THE CERTIFICATE. ~~The auditor~~
 20 ~~general~~

21 (2) IF AN AFFIDAVIT IS FILED UNDER SUBSECTION (1), THE STATE
 22 TREASURER or ~~deputy auditor general~~ HIS OR HER DESIGNATED
 23 REPRESENTATIVE shall ~~thereupon~~ execute ~~, as aforesaid,~~ a deed
 24 ~~for~~ TO the ~~land~~ PROPERTY described in ~~said~~ THE certificate,
 25 if the ~~same shall~~ CERTIFICATE HAS not ~~have~~ been redeemed, in
 26 the same manner as though ~~it~~ THE CERTIFICATE had been presented
 27 and surrendered.

1 (3) The ~~auditor general or deputy auditor general~~ STATE
 2 TREASURER OR HIS OR HER DESIGNATED REPRESENTATIVE shall execute a
 3 second deed ~~of lands~~ TO PROPERTY conveyed ~~as herein provided,~~
 4 ~~in all cases in which he shall be satisfied, by sufficient proof,~~
 5 ~~that~~ IF the original deed and record ~~thereof has been~~ OF THE
 6 ORIGINAL DEED IS lost or destroyed. ~~, which said~~ A SECOND deed
 7 shall declare upon its face that it is a second deed, and shall
 8 recite the loss or destruction of the former deed ~~,~~ and its
 9 date, if possible. ~~Such~~ A SECOND deed shall inure to the bene-
 10 fit of the grantee in the first deed ~~,~~ OR his OR HER heirs or
 11 assigns, as the case may be, and shall have the same force and
 12 effect as ~~said~~ THE first deed. Before ~~the~~ execution of
 13 ~~such~~ A SECOND deed, the party applying ~~therefor~~ FOR THE
 14 SECOND DEED shall pay to the ~~auditor general~~ STATE TREASURER
 15 the sum of \$1.00, which shall ~~belong~~ BE CREDITED to the general
 16 fund of ~~the~~ THIS state.

17 Sec. 84. (1) ~~Any~~ A person may purchase ~~any~~ A state
 18 ~~bids~~ BID at any time before April 20 in the year following the
 19 sale FOR DELINQUENT TAXES LEVIED BEFORE JANUARY 1, 1995, by
 20 paying to the department of treasury the amount for which the
 21 ~~same~~ PROPERTY was bid off to the state, with interest at the
 22 rate of 1.25% per month, or fraction of a month, except as pro-
 23 vided by section 89, from the first day of the month in which the
 24 ~~lands were~~ PROPERTY WAS bid off to the state. ~~Purchase may be~~
 25 ~~made of any~~

26 (2) A state bid ~~within this period~~ MAY BE PURCHASED
 27 without payment of the taxes of subsequent years as a condition

1 of purchase but, for all taxes remaining unpaid, the ~~land shall~~
 2 ~~be~~ PROPERTY IS liable to sale FOR DELINQUENT TAXES LEVIED BEFORE
 3 JANUARY 1, 1995, as provided by section 85. ~~Upon~~

4 (3) ON making payment as provided in this section, the pur-
 5 chaser ~~shall be~~ IS entitled to and SHALL receive a certificate,
 6 which ~~shall have~~ HAS the same effect as the certificate pro-
 7 vided for by section 71.

8 (4) The law relative to deeds executed by the department of
 9 treasury on the surrender of certificates of sale made by county
 10 treasurers ~~shall be~~ IS applicable in making deeds for ~~these~~
 11 purchases UNDER THIS SECTION.

12 Sec. 85. The sale of ~~any of the bids of the state~~
 13 PROPERTY TO THIS STATE FOR DELINQUENT TAXES LEVIED BEFORE
 14 JANUARY 1, 1995 OR THE FORFEITURE OF PROPERTY TO THIS STATE FOR
 15 DELINQUENT TAXES LEVIED AFTER DECEMBER 31, 1994 for which the
 16 ~~time of~~ redemption PERIOD has not expired ~~, shall in nowise~~
 17 DOES NOT prejudice the right to enforce the collection of any tax
 18 prior or subsequent to the year ~~or years for~~ IN which the ~~same~~
 19 ~~has been sold as aforesaid, and, for~~ PROPERTY WAS SOLD OR
 20 FORFEITED. FOR the taxes and charges ~~remaining~~ THAT REMAIN
 21 unpaid for ~~said~~ prior or subsequent ~~year or~~ years, the
 22 ~~auditor general~~ STATE TREASURER shall cause ~~such lands~~ THAT
 23 PROPERTY to be offered in regular succession at the next ensuing
 24 annual ~~sales~~ FORFEITURE for taxes, giving notice as required by
 25 law, unless previously redeemed or otherwise discharged.

26 Sec. 87. (1) The accounts between ~~the~~ THIS state ~~,~~ AND
 27 EACH county and ~~each township~~ LOCAL TAX COLLECTING UNIT IN THIS

1 STATE shall be adjusted on the basis of crediting and paying to
 2 each COUNTY AND LOCAL TAX COLLECTING UNIT the taxes collected by
 3 and for each COUNTY AND LOCAL TAX COLLECTING UNIT with ~~the~~
 4 interest ~~thereon~~ ON THOSE TAXES.

5 (2) The ~~auditor general~~ STATE TREASURER shall, on ~~the~~
 6 ~~first day of~~ January 1, April 1, July 1, and October 1 in each
 7 year, make a statement of account between ~~the~~ THIS state and
 8 each county ~~respectively,~~ and ~~render the same~~ DELIVER THE
 9 STATEMENT OF ACCOUNT to the county treasurer of each county ~~,~~
 10 and draw his TOGETHER WITH A warrant ~~on the state treasurer,~~
 11 payable to ~~such~~ THE county treasurer ~~,~~ for all ~~moneys~~ MONEY
 12 in the state treasury collected for the county, ~~township~~ A
 13 LOCAL TAX COLLECTING UNIT, school DISTRICT, OR highway IN THAT
 14 COUNTY, or any other purposes for ~~such~~ THAT county, ~~or town-~~
 15 ~~ship or district thereof,~~ and transmit such warrant to the county
 16 ~~treasurer, and~~ LOCAL TAX COLLECTING UNIT, SCHOOL DISTRICT, OR
 17 HIGHWAY. THE STATE TREASURER SHALL SEND notice OF THE WARRANT to
 18 the county clerk. ~~thereof.~~

19 (3) At the ~~same~~ time DESIGNATED IN SUBSECTION (2), the
 20 county ~~treasurers~~ TREASURER shall pay to ~~the~~ THIS state all
 21 ~~moneys~~ MONEY collected and due from ~~their respective counties~~
 22 ~~to the~~ THAT COUNTY TO THIS state, as shown by ~~such account so~~
 23 ~~rendered~~ THE STATEMENT OF ACCOUNT PREPARED by the ~~auditor gen-~~
 24 ~~eral to be due the~~ state TREASURER. ~~On January 15, and on the~~
 25 ~~fifteenth day of each month thereafter, the county treasurer~~
 26 ~~shall pay to the state all moneys coming into his hands from the~~
 27 ~~collection of said state tax, and shall transmit therewith a~~

~~1 sworn statement of the amount of taxes received from the~~
~~2 collector in each assessing district in his county. Also the~~
~~3 collector in each assessing district in the county shall pay to~~
~~4 the county treasurer of its respective county all moneys col-~~
~~5 lected not later than January 10, and not later than the tenth~~
~~6 day of each month thereafter until the regular quarterly settle-~~
~~7 ment for the quarter ending March 31 shall have been made each~~
~~8 year. Said county treasurer or collector of each assessing dis-~~
~~9 trict in the said county shall also pay to the auditor general~~
~~10 for the use of the state 1/2 of 1% for each month or fraction~~
~~11 thereof as interest on all money in his possession belonging to~~
~~12 the state and not remitted on the fifteenth of the month on which~~
~~13 remittance is to be made as herein provided. The auditor general~~
~~14 shall include all sums due as interest in his quarterly statement~~
~~15 to the county treasurer. Such sum shall be paid by the county~~
~~16 the same as the taxes are paid and thereafter collected by the~~
~~17 county from the treasurer or the sureties on his bond.~~

18 (4) The county treasurer of each county shall, on or before
 19 the fifteenth day of each month, make out a detailed statement of
 20 ~~the~~ account for the preceding calendar month between the county
 21 and the ~~several townships or cities, which~~ LOCAL TAX COLLECTING
 22 UNITS IN THAT COUNTY. THE statement shall show the different
 23 funds to which the several debits and credits belong. ~~—, and~~
 24 ~~render the same~~ THE COUNTY TREASURER SHALL DELIVER THE STATEMENT
 25 to the ~~township or city~~ treasurer ~~—, OF THE LOCAL TAX COLLECT-~~
 26 ING UNIT and pay ~~all moneys~~ THE AMOUNT shown by ~~said~~ THE
 27 statement ~~so rendered~~ to the ~~township or city to the proper~~

1 ~~receiving officer of the township or city, and~~ LOCAL TAX
 2 COLLECTING UNIT. THE COUNTY TREASURER SHALL notify the ~~township~~
 3 ~~or city~~ clerk OF THE LOCAL TAX COLLECTING UNIT of the ~~items~~
 4 ~~and~~ total amount ~~thereof; also~~ PAID AND PROVIDE a description
 5 of the ~~lands~~ PROPERTY upon which ~~such~~ THE taxes were paid.
 6 The county clerk shall charge ~~such amounts~~ THAT AMOUNT to the
 7 county treasurer, and the ~~township or city~~ clerks OF THE LOCAL
 8 TAX COLLECTING UNITS shall charge ~~such~~ THAT amount to the
 9 ~~township or city~~ treasurers OF THE LOCAL TAX COLLECTING UNITS
 10 on the books of their respective offices. ~~Township and city~~
 11 ~~treasurers shall~~

12 (5) TREASURERS FOR THE LOCAL TAX COLLECTING UNITS ARE not
 13 ~~be~~ required to make A settlement with the county ~~treasurers~~
 14 TREASURER for the items of state and county taxes included in the
 15 annual charge back list until ~~their~~ THE annual settlement with
 16 ~~their~~ THE county treasurer.

17 (6) The COUNTY board of ~~supervisors~~ COMMISSIONERS by ~~a~~
 18 majority vote ~~of its members elect~~ may authorize the county
 19 treasurer to pay directly to the school districts all ~~moneys as~~
 20 MONEY shown on ~~such~~ THE statement TO BE due to the school dis-
 21 tricts within the county. In ~~such~~ THAT case the county super-
 22 intendent ~~shall~~ IS not ~~be~~ required to compute and report
 23 delinquent school taxes handled by the county.

24 Sec. 88. The ~~auditor general~~ STATE TREASURER shall, on
 25 the first Monday in each month, transmit to the treasurer of each
 26 county a list of the ~~lands therein~~ PROPERTY IN EACH COUNTY upon
 27 which the taxes ~~have~~ HAS been paid to the state treasurer, and

1 also a list of all ~~lands~~ PROPERTY bid in to ~~the~~ THIS state
 2 ~~which have~~ HAS been sold FOR DELINQUENT TAXES LEVIED BEFORE
 3 JANUARY 1, 1995, during the preceding month. ~~, and upon~~ ON
 4 receiving ~~such~~ THE lists, the ~~county~~ treasurer OF EACH COUNTY
 5 IN WHICH THE PROPERTY IS LOCATED shall make the proper entries
 6 showing ~~such~~ THE payment or sale. ~~Where~~ IF a sale has been
 7 made by the ~~auditor general~~ STATE TREASURER, the county trea-
 8 surer shall note ~~the~~ THAT fact ~~upon~~ ON the tax record.

9 Sec. 95. (1) If the ~~auditor general~~ STATE TREASURER or
 10 county treasurer ~~shall discover~~ DISCOVERS before the sale OF
 11 ANY PROPERTY FOR DELINQUENT TAXES LEVIED BEFORE JANUARY 1, 1995,
 12 OR THE FORFEITURE of any ~~lands, as aforesaid~~ PROPERTY FOR
 13 DELINQUENT TAXES LEVIED AFTER DECEMBER 31, 1994, that for any
 14 reason ~~they~~ THE PROPERTY should not be sold ~~, he~~ OR FOR-
 15 FEITED, THE STATE TREASURER OR COUNTY TREASURER shall cause the
 16 ~~same~~ PROPERTY to be withheld from sale ~~, and if~~ OR
 17 FORFEITURE.

18 (2) IF the error originated with the ~~township~~ LOCAL TAX
 19 COLLECTING UNIT or county officers, the amount of ~~such~~ THE
 20 taxes shall be charged against the county from which the ~~same~~
 21 ~~was~~ TAXES WERE returned ~~, if such~~ AS DELINQUENT.

22 (3) IF THE error was made by ~~a township~~ AN officer OF A
 23 LOCAL TAX COLLECTING UNIT, the amount ~~thereof~~ OF THE TAXES
 24 shall be charged by the county treasurer to the ~~township in~~
 25 ~~which such error occurred~~ LOCAL TAX COLLECTING UNIT.

26 (4) If there has been a change in the boundaries of ~~any~~
 27 THE county ~~or town~~ in which the ~~lands are~~ PROPERTY IS

1 situated after the return of ~~such~~ THE taxes, ~~such rejected~~
 2 THE taxes shall be charged to the county ~~to~~ IN which the ~~lands~~
 3 ~~belong at the time of such rejection~~ PROPERTY WAS LOCATED WHEN
 4 THE TAXES WERE RETURNED AS DELINQUENT.

5 Sec. 96. (1) The county treasurer shall, on or before ~~the~~
 6 ~~thirtieth day of~~ June 30 of each year, prepare a statement ~~of~~
 7 SETTING FORTH all rejected taxes, ~~giving~~ the reasons for ~~such~~
 8 ~~rejections~~ THE REJECTION, and a description of the ~~lands~~
 9 PROPERTY upon which the ~~same~~ TAXES were assessed. ~~and the~~
 10 ~~auditor general shall after~~

11 (2) AFTER due examination, if ~~such rejections are~~ THE
 12 REJECTION IS approved, THE STATE TREASURER SHALL submit the
 13 ~~same~~ REJECTED TAXES, through the county treasurer, to the
 14 COUNTY board of ~~supervisors at their~~ COMMISSIONERS AT THE next
 15 annual fall session.

16 (3) If ~~such~~ taxes ~~shall have been~~ ARE rejected or
 17 charged back by the ~~auditor general~~ STATE TREASURER or the
 18 county treasurer, ~~except for the reason that such land~~ UNLESS
 19 THE PROPERTY was not subject to taxation at the time ~~of~~ the
 20 ~~assessment for such taxes, or that~~ TAXES WERE ASSESSED, the
 21 taxes ~~thereon~~ ON THE PROPERTY have been paid, or ~~that~~ there
 22 had been a double assessment ~~thereof~~ OF THE TAXES ON THE
 23 PROPERTY, the COUNTY board of ~~supervisors~~ COMMISSIONERS shall
 24 cause the ~~same~~ TAXES to be reassessed upon the same ~~land, and~~
 25 PROPERTY, collected with the taxes of the ~~then~~ current year,
 26 and treated in the same manner as taxes of ~~said~~ THE current
 27 year. ~~and shall be~~ TAXES THAT ARE REJECTED OR CHARGED BACK ARE

1 NOT subject to ~~no other~~ penalties OTHER than ~~applies to the~~
 2 ~~taxes of the year of the reassessment and shall be entitled to~~
 3 ~~all the privileges and benefits of Act No. 126 of the Public~~
 4 ~~Acts of 1933, as amended~~ THE PENALTIES THAT APPLY TO TAXES
 5 ASSESSED IN THE CURRENT YEAR. If ~~such~~ THE taxes cannot be
 6 properly reassessed upon the same ~~lands~~ PROPERTY, the COUNTY
 7 board of ~~supervisors~~ COMMISSIONERS shall cause the ~~same~~ TAXES
 8 to be reassessed upon the taxable property of the proper
 9 ~~township~~ LOCAL TAX COLLECTING UNIT.

10 Sec. 97. ~~It shall be the duty of the~~ THE COUNTY board of
 11 ~~supervisors to~~ COMMISSIONERS SHALL furnish to the ~~auditor~~
 12 ~~general~~ STATE TREASURER a list of all taxes ~~which shall~~ THAT
 13 have been rejected or charged back to their county ~~by him,~~ upon
 14 ~~lands which shall have~~ PROPERTY THAT HAS been detached from
 15 ~~such~~ THE county ~~subsequent to the time when such~~ AFTER THE
 16 taxes were assessed. ~~, and the auditor general shall thereupon~~
 17 THE STATE TREASURER SHALL credit to ~~such~~ THAT county the amount
 18 ~~which he may have so far~~ charged back, and charge ~~the same~~
 19 THAT AMOUNT to the county in which ~~such lands may then be~~
 20 ~~situated:~~ ~~Provided, Such~~ THE PROPERTY IS SITUATED IF THE taxes
 21 ~~shall not~~ have NOT been ~~previously~~ paid or ~~re-assessed~~
 22 REASSESSED.

23 Sec. 98. (1) ~~Whenever any lands~~ IF PROPERTY returned to
 24 the ~~office of the auditor general under the provisions of any of~~
 25 the ~~general tax laws, or to the county treasurer during the life~~
 26 of the ~~tax law of 1891, shall have been sold on account of~~
 27 ~~non-payment~~ STATE TREASURER UNDER THIS ACT IS SOLD FOR THE

1 NONPAYMENT OF TAXES LEVIED BEFORE JANUARY 1, 1995 OR IS FORFEITED
2 FOR THE NONPAYMENT of taxes ~~thereon, if~~ LEVIED AFTER
3 DECEMBER 31, 1994 AND the ~~auditor general shall discover before~~
4 ~~a conveyance of said lands is executed and delivered~~ STATE TREA-
5 SURER DISCOVERS ANY OF THE FOLLOWING, THE STATE TREASURER SHALL
6 SUSPEND THE SALE OR FORFEITURE OF THAT PROPERTY:

7 (A) ~~First, That the land so sold~~ THE PROPERTY was not
8 subject to taxation ~~at~~ ON the date of the assessment of the
9 taxes for which it was sold ~~+~~ or FORFEITED.

10 (B) ~~Second, That the~~ THE taxes had been paid to the proper
11 officer within the time limited by law for ~~the~~ payment or
12 redemption. ~~thereof; or~~

13 (C) ~~Third, That such sale was in contravention of any of~~
14 ~~the provisions of this act; or~~ THE SALE OR FORFEITURE VIOLATED A
15 PROVISION OF THIS ACT.

16 (D) ~~Fourth, That a~~ A certificate, including the certifi-
17 cate provided for in section 135, ~~of this act,~~ tax history, or
18 statement to the effect that all taxes charged against ~~said~~
19 ~~lands had~~ THE PROPERTY HAS been paid, ~~has been~~ IS given by the
20 proper officer within the time limited by law for ~~the~~ payment
21 or redemption. ~~thereof; or~~

22 (E) ~~Fifth, That the~~ THE description of ~~such lands as~~ THE
23 PROPERTY used in the assessment was so indefinite or erroneous as
24 to result in the tax lien being void.

25 (2) The ~~auditor general~~ STATE TREASURER shall withhold a
26 conveyance of ~~such lands~~ PROPERTY THE SALE OR FORFEITURE OF
27 WHICH IS SUSPENDED PURSUANT TO SUBSECTION (1) and shall, on

1 demand, ~~cause the money paid therefor to be refunded~~ REFUND THE
 2 PURCHASE PRICE to the purchaser with interest ~~thereon~~ at ~~6 per~~
 3 ~~cent~~ 6% per annum. ~~∴ Provided, That in the fourth above men-~~
 4 ~~tioned case the~~

5 (3) IF A SALE OR FORFEITURE IS SUSPENDED PURSUANT TO
 6 SUBSECTION (1)(D), THE person ~~in~~ ON whose behalf ~~such~~ THE
 7 certificate, tax history, or statement was given shall, ~~at the~~
 8 ~~time of~~ WHEN presenting ~~such~~ THE certificate to the ~~auditor~~
 9 ~~general~~ STATE TREASURER, pay to the state treasurer ~~, on the~~
 10 ~~statement of the auditor general,~~ all taxes and charges due to
 11 ~~the~~ THIS state upon ~~such lands~~ THE PROPERTY at the time
 12 ~~such~~ THE certificate was issued. ~~∴ Provided further, That~~
 13 ~~refunds of purchase money~~ A REFUND OF THE PURCHASE PRICE and
 14 interest shall not be made ~~after a period of~~ MORE THAN 5 years
 15 ~~from~~ AFTER the expiration of the redemption period.

16 (4) If the discovery OF ANY OF THE CONDITIONS SET FORTH IN
 17 SUBSECTION (1) is not made until after ~~the~~ A conveyance ~~has~~
 18 ~~been~~ OF THE PROPERTY IS executed and delivered, a certificate of
 19 error may be issued in proper form for ~~record;~~ RECORDING and
 20 the deed, if not recorded, shall be surrendered when the purchase
 21 ~~money~~ OR FORFEITURE PRICE is refunded. If the deed has been
 22 recorded, the ~~money~~ PURCHASE OR FORFEITURE PRICE shall be
 23 refunded on a recorded release from the holder of the tax deed.
 24 ~~∴ Provided further, That the conveyance~~ CONVEYANCE of ~~such~~
 25 ~~lands~~ THE PROPERTY shall not be withheld or a certificate of
 26 error issued ~~after a period of~~ MORE THAN 5 years ~~from~~ AFTER
 27 the date of THE sale ~~thereof; except for the reasons, first,~~

1 ~~that the land described therein~~ OR FORFEITURE UNLESS 1 OR MORE
 2 OF THE FOLLOWING CONDITIONS EXIST:

3 (A) THE PROPERTY was not subject to taxation at the time of
 4 the assessment of the taxes for which it was sold ~~;/ or, second,~~
 5 ~~that the~~ OR FORFEITED.

6 (B) THE taxes had been paid to the proper officer within the
 7 time limited by law for the payment or redemption. ~~thereof:~~
 8 ~~Provided further, That refund~~

9 (5) REFUND of THE purchase ~~money~~ OR FORFEITURE PRICE and
 10 interest shall not be made ~~after a period of~~ MORE THAN 5 years
 11 ~~from the date~~ AFTER the purchaser ~~,~~ OR his OR HER heirs or
 12 assigns ~~,~~ was entitled to a tax deed.

13 (6) ~~In case~~ IF a conveyance of ~~lands~~ PROPERTY is with-
 14 held or a certificate of error issued ~~in accordance with the~~
 15 ~~provisions of~~ UNDER this section, the ~~auditor general~~ STATE
 16 TREASURER shall cancel ~~such~~ THE sale ~~,~~ and if OR FORFEITURE.
 17 IF A conveyance is withheld or certificate of error issued for
 18 ~~either of the first, second or fifth~~ reasons ~~above~~ set
 19 forth IN SUBSECTION (1)(A), (B), AND (E), THE STATE TREASURER
 20 SHALL reject the taxes and special assessments for the nonpayment
 21 of which ~~such lands were~~ THE PROPERTY WAS sold. ~~Such~~ THE
 22 rejected taxes and special assessments shall be reassessed ~~in~~
 23 ~~accordance with the provisions of~~ PURSUANT TO section 96. ~~of~~
 24 ~~this act. In case such~~ IF A conveyance is withheld or certifi-
 25 cate of error issued for ~~either third or fourth~~ THE reasons
 26 ~~above~~ set forth IN SUBSECTION (1)(C) OR (D), ~~he~~ THE STATE
 27 TREASURER may proceed to enforce the collection of ~~such~~ THE

1 taxes under ~~and in accordance with provisions of~~ this act. ~~—~~
 2 ~~as in the case of lands returned hereunder.~~

3 Sec. 98a. (1) ~~When taxes have been actually~~ IF TAXES ARE
 4 paid to the officer authorized ~~by the provisions of~~ UNDER this
 5 act to receive ~~the same~~ PAYMENT, and the entry of ~~such~~ THAT
 6 payment ~~was~~ IS not made upon the tax roll, ~~the~~ A person
 7 ~~thereafter~~ applying for a certificate of error or a cancella-
 8 tion of the sale FOR DELINQUENT TAXES LEVIED BEFORE JANUARY 1,
 9 1995, OR THE FORFEITURE FOR DELINQUENT TAXES LEVIED AFTER
 10 DECEMBER 31, 1994, and rejection of the taxes, shall present to
 11 the ~~auditor general~~ STATE TREASURER the certificate of the
 12 ~~proper~~ county treasurer that ~~such~~ THE taxes were paid on the
 13 day of (giving date), as IT appears ~~from~~
 14 ON THE copy of THE receipt ~~therefor~~ FOR PAYMENT OF THE TAXES on
 15 file in ~~his~~ THE COUNTY TREASURER'S office.

16 (2) A certified copy of ~~such~~ THE receipt shall be for-
 17 warded to the ~~auditor general with such~~ STATE TREASURER WITH
 18 THE certificate.

19 (3) The county treasurer shall make a certified copy of
 20 receipts ~~so~~ presented to him OR HER and file ~~the same~~ THOSE
 21 RECEIPTS in his OR HER office, and shall return THE ORIGINAL
 22 RECEIPT to the person entitled ~~thereto~~ TO the original
 23 receipt. ~~It shall be the duty of the~~

24 (4) THE county treasurer ~~to~~ SHALL immediately notify the
 25 person or officer receiving ~~such~~ payment of the production of
 26 ~~such~~ THE receipt and require payment ~~to be made forthwith~~ to
 27 ~~him,~~ the ~~said~~ county treasurer ~~,~~ of the amount not

1 discharged by entry upon the tax roll at the time of payment.
 2 ~~And in case of failure of said delinquent treasurer to pay said~~
 3 ~~amount, as requested,~~ IF THE PERSON WHO RECEIVED PAYMENT DOES
 4 NOT PAY THAT AMOUNT within 30 days of the receipt of ~~said~~ THE
 5 notice, ~~it shall be the duty of~~ the county treasurer ~~so noti-~~
 6 ~~fying, to institute~~ SHALL BRING suit against ~~delinquent~~
 7 ~~treasurer~~ THAT PERSON and ~~his bondsmen~~ AGAINST HIS OR HER BOND
 8 for the recovery of ~~said~~ THAT amount. ~~Upon the~~ ON receipt of
 9 ~~such money so paid to him~~ THE AMOUNT PAID, the county treasurer
 10 shall ~~at once~~ pay ~~the same over~~ THAT AMOUNT to the proper
 11 ~~township or other~~ officer OF THE LOCAL TAX COLLECTING UNIT or
 12 fund entitled to ~~the same~~ THAT AMOUNT, and shall notify the
 13 COUNTY board of ~~supervisors at their~~ COMMISSIONERS AT THE
 14 annual session in October of the ~~several~~ amounts ~~thus~~ col-
 15 lected and paid. ~~over.~~

16 Sec. 98b. (1) The department of treasury shall withhold a
 17 conveyance to ~~the~~ THIS state, or if the deed has been executed
 18 shall issue a certificate of error, ~~in the case of any land~~ FOR
 19 PROPERTY the title to which ~~has become~~ IS absolute in ~~the~~
 20 THIS state by virtue of JUDGMENT ENTERED BY A court, ~~decree,~~
 21 sale TO THIS STATE FOR DELINQUENT TAXES LEVIED BEFORE JANUARY 1,
 22 1995, FORFEITURE to ~~the~~ THIS state FOR DELINQUENT TAXES LEVIED
 23 AFTER DECEMBER 31, 1994, and failure to redeem from the sale ~~;~~
 24 ~~for~~ OR FORFEITURE, IF any of the reasons ~~enumerated~~ SET FORTH
 25 in section 98 OCCUR. ~~However, a~~ A certificate of error shall
 26 be issued ~~pursuant to~~ UNDER this section ~~with respect to any~~
 27 ~~land~~ FOR PROPERTY or interests in ~~land which have~~ PROPERTY

1 THAT HAS been conveyed, leased, or otherwise disposed of by the
2 department of natural resources.

3 (2) If ~~the~~ A conveyance OF PROPERTY is withheld or certif-
4 icate OF ERROR issued ~~upon the fourth ground enumerated~~ BASED
5 ON THE REASON SET FORTH in section ~~98~~ 98(1)(D), payment of
6 ~~such~~ THE taxes shall be made as required ~~by that~~ IN section
7 98(1)(D).

8 (3) ~~(2)~~ If a conveyance of ~~land~~ PROPERTY is withheld or
9 a certificate of error issued ~~pursuant to~~ UNDER subsection (1),
10 the department of treasury shall cancel the sale ~~, and if~~ OR
11 FORFEITURE. IF the conveyance is withheld or certificate of
12 error issued for ~~either of the first, second, or fifth~~ ANY OF
13 THE reasons ~~enumerated~~ SET FORTH in section ~~98~~ 98(1)(A), (B),
14 OR (E), THE DEPARTMENT OF TREASURY shall reject the taxes and
15 special assessments, for the nonpayment of which the land was
16 ~~sold. Such~~ FORFEITED. THE rejected taxes and special assess-
17 ments shall be reassessed in accordance with section 96.

18 Sec. 99. (1) ~~No~~ A tax assessed upon ~~any~~ property, A
19 SALE OF PROPERTY FOR A DELINQUENT TAX LEVIED BEFORE JANUARY 1,
20 1995, or ~~sale therefor,~~ A FORFEITURE OF PROPERTY FOR A DELIN-
21 QUENT TAX LEVIED ON THAT PROPERTY AFTER DECEMBER 31, 1994 shall
22 NOT be held invalid by any court of this state on account of any
23 OF THE FOLLOWING:

24 (A) AN irregularity in any assessment. ~~, or on account of~~
25 ~~any~~

1 (B) AN assessment or tax roll not having been made or A
 2 proceeding ~~had~~ HELD within the time required by law. ~~, or on~~
 3 ~~account of the~~

4 (C) THE property having been assessed without the name of
 5 the owner, or in the name of any person other than the owner. ~~—~~
 6 ~~or on account of any~~

7 (D) ANY other irregularity, informality, or omission, or
 8 ~~want~~ LACK of any matter of form or substance in any proceeding
 9 that does not prejudice the property rights of the person whose
 10 property is taxed. ~~—; and all—~~

11 (2) ALL proceedings in assessing and levying taxes and in
 12 the ~~sale~~ FORFEITURE and conveyance ~~therefor,~~ OF PROPERTY FOR
 13 DELINQUENT TAXES shall be presumed by all the courts of this
 14 state to be legal, ~~until the contrary is~~ UNLESS affirmatively
 15 shown TO BE ILLEGAL.

16 (3) All records, statements, and certificates ~~herein~~ pro-
 17 vided for ~~shall be~~ IN THIS ACT ARE prima facie evidence of the
 18 facts ~~therein~~ set forth IN THE RECORD, STATEMENT, OR
 19 CERTIFICATE.

20 (4) The absence of any record of any proceeding, ~~or pro-~~
 21 ~~ceedings, or~~ the omission of any mention in any record of any
 22 vote or proceeding, or ~~of~~ THE mention of any matter in any
 23 statement or certificate that should appear ~~therein~~ IN THE
 24 STATEMENT OR CERTIFICATE under ~~the provisions of~~ any law of
 25 this state ~~, shall~~ DOES not affect the validity of any proceed-
 26 ing, tax, or title, ~~depending thereon, provided~~ IF the fact
 27 that ~~such~~ THE vote or proceeding was had or THE tax WAS

1 authorized is shown by any other record, statement, or
 2 certificate ~~made~~ ENTERED AS evidence ~~by the terms of~~ UNDER
 3 this act or any other law of this state. ~~No~~

4 (5) A tax ~~,~~ or sale OR FORFEITURE of property for any tax
 5 ~~,~~ shall NOT be rendered or held invalid ~~by showing that any~~
 6 IF A record, statement, certificate, affidavit, paper, or return
 7 cannot be found in the proper office. ~~;~~ ~~and unless~~ UNLESS the
 8 contrary is affirmatively shown, the presumption ~~shall be~~ IS
 9 that ~~such~~ THE record was made, and ~~such~~ THE certificate,
 10 statement, affidavit, paper, or return was duly made and filed.
 11 ~~Where~~

12 (6) IF any statement, certificate, or record is required to
 13 be made or signed by a school district board or ~~a township~~
 14 ~~board~~ THE GOVERNING BODY OF A LOCAL TAX COLLECTING UNIT, ~~such~~
 15 THAT statement, certificate, or record may be made and signed by
 16 the members of ~~such boards~~ THE SCHOOL DISTRICT BOARD OR THE
 17 GOVERNING BODY OF A LOCAL TAX COLLECTING UNIT, or a majority
 18 ~~thereof~~ OF THE SCHOOL DISTRICT BOARD OR THE GOVERNING BODY OF A
 19 LOCAL TAX COLLECTING UNIT, and it ~~shall~~ IS not ~~be~~ necessary
 20 that other members be present when each signs the ~~same.~~ ~~The~~
 21 ~~provisions of this~~ CERTIFICATE, STATEMENT, AFFIDAVIT, PAPER, OR
 22 RETURN.

23 (7) THIS section shall not be construed to authorize any
 24 showing impeaching the validity of any deed executed by the
 25 ~~auditor general~~ STATE TREASURER under ~~the provisions of~~ this
 26 act, ~~but such~~ AND THAT deed ~~shall be held~~ IS absolute and
 27 conclusive as ~~herein~~ provided IN THIS ACT.

1 Sec. 101. ~~In all cases of sale of lands for taxes, if~~ IF
 2 PROPERTY IS SOLD FOR DELINQUENT TAXES LEVIED BEFORE JANUARY 1,
 3 1995 AND the purchaser or his OR HER assigns ~~shall die~~ DIES
 4 before a deed ~~shall be~~ IS executed on ~~such~~ THE sale, the deed
 5 may be executed by the ~~auditor general,~~ STATE TREASURER to and
 6 in the name of the deceased person, if ~~such~~ THE deceased person
 7 ~~being still alive~~ would be entitled to a deed IF STILL ALIVE,
 8 ~~which~~ AND THE deed ~~shall vest the~~ VESTS title TO THE PROPERTY
 9 in the heirs or devisees of ~~such~~ THE deceased person, in the
 10 same manner ~~,~~ AND liable to ~~like~~ THE claims of creditors and
 11 other persons as if the ~~same~~ DEED had been executed to ~~said~~
 12 THE deceased person immediately ~~previous~~ PRIOR to his OR HER
 13 death. ~~, or the~~ THE executor or administrator may assign the
 14 certificate of purchase and the deed may issue to the assignee
 15 ~~thereof, and in like cases which have heretofore occurred, the~~
 16 ~~same rule shall apply, and all deeds heretofore issued in the~~
 17 ~~name of any person deceased who, if living at the time of the~~
 18 ~~execution thereof, would have been entitled thereto, shall have~~
 19 ~~like effect as above provided.~~ OF THE CERTIFICATE.

20 Sec. 105. (1) ~~In case of the organization of~~ IF a new
 21 county IS ORGANIZED after the time for making the assessment roll
 22 ~~,~~ and ~~prior to~~ BEFORE the return of the ~~township~~ treasurer
 23 OF THE LOCAL TAX COLLECTING UNIT, ~~such~~ THE new organization
 24 ~~shall in no way~~ DOES NOT affect the assessment, collection, or
 25 return of taxes for that year on any ~~lands~~ PROPERTY attached to
 26 the new county. ~~No~~

1 (2) THE division of a ~~township~~ LOCAL TAX COLLECTING UNIT
 2 after the time for making the assessment roll ~~,~~ and ~~prior to~~
 3 BEFORE the return of the ~~township~~ treasurer ~~,~~ ~~shall in any~~
 4 ~~way~~ OF THE LOCAL TAX COLLECTING UNIT DOES NOT affect the assess-
 5 ment, collection, and return of ~~such~~ taxes ~~;/ but such~~ SET
 6 FORTH ON THAT ASSESSMENT ROLL. THE taxes shall be assessed,
 7 collected, and ~~returns made~~ RETURNED as though there had been
 8 no ~~such~~ division OF THE LOCAL TAX COLLECTING UNIT.

9 (3) If ~~lands are~~ PROPERTY IS detached from any county
 10 after the taxes ~~thereon~~ ON PROPERTY IN THAT COUNTY are returned
 11 to the ~~auditor general~~ STATE TREASURER, and any ~~such~~ OF THOSE
 12 taxes are ~~afterwards~~ rejected or set aside, the county from
 13 which ~~they~~ THE TAXES were detached shall receive credit, and
 14 the county to which they are attached shall be charged. ~~,~~ ~~as may~~
 15 ~~be proper under the provisions of this act.~~

16 Sec. 106. The taxes on any ~~lands~~ PROPERTY returned as
 17 delinquent may be paid to the county treasurer at any time ~~prior~~
 18 ~~to~~ BEFORE the day ~~of sale~~ THE PROPERTY IS SOLD FOR DELINQUENT
 19 TAXES LEVIED BEFORE JANUARY 1, 1995 OR IS FORFEITED FOR DELIN-
 20 QUENT TAXES LEVIED AFTER DECEMBER 31, 1994. After ~~such~~ A peti-
 21 tion is filed with the county clerk, payment of part of the taxes
 22 ~~therein~~ specified IN THE PETITION shall not stay proceedings
 23 ~~thereon~~ to enforce payment of ~~such~~ THAT part of ~~such~~ THE
 24 taxes ~~as are~~ not paid ~~,~~ ~~but such~~ AND THOSE proceedings shall
 25 continue ~~as to~~ FOR all unpaid taxes as ~~herein~~ provided IN
 26 THIS ACT.

1 Sec. 108. (1) ~~The~~ IF NOT PROVIDED IN THE CHARTER OF A
2 LOCAL TAX COLLECTING UNIT, THE governing body of a ~~city or~~
3 ~~village, the charter of which does not so provide,~~ LOCAL TAX
4 COLLECTING UNIT may provide by ordinance for the return of all
5 unpaid taxes on real property to the county treasurer in the same
6 manner and with ~~like~~ THE SAME effect as returns by ~~township~~
7 ~~treasurers~~ THE TREASURER OF A LOCAL TAX COLLECTING UNIT. The
8 words and characters by which the property is described on the
9 village delinquent tax roll ~~so returned~~ shall be the same as
10 the words and characters used to describe the property as it
11 appears on the regular ~~township~~ roll OF THE LOCAL TAX COLLECT-
12 ING UNIT. The county treasurer shall reject, as provided in sec-
13 tion 55, any description returned by the ~~village~~ treasurer OF A
14 LOCAL TAX COLLECTING UNIT that does not agree with the descrip-
15 tion as it appears on the regular ~~township~~ tax roll for the
16 same year. The taxes returned shall be collected in the same
17 manner as other taxes returned delinquent under this act. The
18 governing body of a city or village, which by its charter has the
19 right to sell ~~lands~~ PROPERTY for unpaid taxes or assessments,
20 may provide for judicial sale of ~~those lands~~ THAT PROPERTY.
21 The CITY OR VILLAGE sale shall be made on petition filed in
22 behalf of the city or village in interest, and shall conform, as
23 near as practicable, to the provisions for a sale under this
24 act. However, if ~~lands are~~ PROPERTY IS offered at A CITY OR
25 VILLAGE sale that ~~have~~ HAS been bid OFF OR FORFEITED to ~~the~~
26 THIS state at any tax sale OR FORFEITURE made under the
27 provisions of ~~any general tax law~~ THIS ACT, and ~~upon which~~

1 THE bid or ~~bids remain~~ FORFEITURE REMAINS undischarged, a sale
 2 ~~made~~ of ~~those lands~~ THAT PROPERTY at the city OR VILLAGE tax
 3 sale is conditioned upon the payment of the tax lien held by
 4 ~~the~~ THIS state on the ~~land~~ PROPERTY, other than ~~land~~
 5 PROPERTY identified as certified special residential property
 6 under section 55a, and the CITY OR VILLAGE TAX sale ~~, so made,~~
 7 ~~shall be~~ IS void if the tax lien held by ~~the~~ THIS state
 8 remains unsatisfied.

9 (2) For a sale of certified special residential property FOR
 10 DELINQUENT TAXES LEVIED BEFORE JANUARY 1, 1995, OR A FORFEITURE
 11 OF CERTIFIED SPECIAL RESIDENTIAL PROPERTY FOR DELINQUENT TAXES
 12 LEVIED AFTER DECEMBER 31, 1994, made under subsection (1), all
 13 taxes and special assessments that are a lien against that prop-
 14 erty are canceled.

15 (3) If the provisions of the ~~city~~ charter OF THE LOCAL TAX
 16 COLLECTING UNIT fail to provide specific provisions for the sale
 17 OR FORFEITURE of certified special residential property consis-
 18 tent with the procedures of this act, a city may prescribe by
 19 ordinance a procedure for the sale OR FORFEITURE of certified
 20 special residential property consistent with the procedures of
 21 this act.

22 Sec. 113. (1) ~~It shall be unlawful for any~~ A person ~~to~~
 23 SHALL NOT remove any building or fixture, ~~therefrom,~~ sand,
 24 gravel, or minerals, or ~~to~~ cut or remove any logs, wood, ~~or~~
 25 timber, or any other part of ~~such~~ property ~~reflected in any~~
 26 ~~assessment thereof resulting in any unpaid tax lien, from any~~
 27 ~~lands sold and bid to the state of Michigan, for the nonpayment~~

1 ~~of taxes,~~ SOLD FOR DELINQUENT TAXES LEVIED BEFORE JANUARY 1,
 2 1995, OR FORFEITED FOR DELINQUENT TAXES LEVIED AFTER DECEMBER 31,
 3 1994, while ~~the~~ THIS state ~~remains the owner of such lands~~
 4 OWNS THAT PROPERTY or ~~the holder of any~~ HOLDS A tax lien
 5 ~~thereon~~ ON THAT PROPERTY by virtue of ~~such sale~~ THE SALE,
 6 FORFEITURE, or the nonpayment of any other delinquent taxes. —
 7 ~~and if any~~

8 (2) IF A person ~~shall remove such~~ REMOVES A building or
 9 ~~fixtures therefrom~~ FIXTURE, sand, gravel, or minerals, or
 10 ~~shall cut or remove such~~ CUTS OR REMOVES logs, wood, timber, or
 11 any other part of ~~such~~ property ~~reflected in any assessment~~
 12 ~~thereof resulting in any unpaid tax lien from such lands during~~
 13 ~~the time aforesaid the auditor general~~ IN VIOLATION OF SUBSEC-
 14 TION (1), THE STATE TREASURER or his ~~deputy~~ OR HER DESIGNATED
 15 REPRESENTATIVE shall issue a warrant ~~under his hand,~~ in the
 16 name of the people of ~~the~~ THIS state ~~of Michigan,~~ directed to
 17 the sheriff of the county ~~where such lands are~~ IN WHICH THE
 18 PROPERTY IS situated. —, ~~giving therein~~ THE WARRANT SHALL SET
 19 FORTH a description of ~~such lands,~~ THE PROPERTY AND the amount
 20 of ~~such~~ THE UNPAID taxes, ~~with~~ interest, and charges,
 21 ~~thereon, then remaining unpaid, commanding such~~ AND COMMAND THE
 22 sheriff ~~forthwith~~ to seize ~~such~~ THE buildings, fixtures,
 23 sand, gravel, minerals, logs, wood, timber, or other property
 24 ~~reflected in any assessment thereof, resulting in any unpaid tax~~
 25 ~~lien~~ wherever ~~the same may be~~ found in any county in this
 26 state and to sell the ~~same~~ BUILDINGS, FIXTURES, SAND, GRAVEL,
 27 MINERALS, LOGS, WOOD, TIMBER, OR OTHER PROPERTY or a sufficient

1 quantity ~~thereof~~ OF THE BUILDINGS, FIXTURES, SAND, GRAVEL,
2 MINERALS, LOGS, WOOD, TIMBER, OR OTHER PROPERTY to satisfy ~~such~~
3 THE taxes, ~~with the~~ interest, and charges ~~thereon~~ and the
4 cost of ~~such~~ THE seizure and sale.

5 (3) The sheriff shall receive ~~such~~ THE warrant and execute
6 the ~~same~~ WARRANT as ~~therein~~ directed IN THE WARRANT, as ~~in~~
7 ~~case of~~ IF A levy and sale on execution, and make A return
8 ~~thereof with his doings thereon~~ ON THE WARRANT to the ~~auditor~~
9 ~~general~~ STATE TREASURER, within 60 days after the receipt of the
10 ~~same~~ WARRANT, and pay ~~over~~ all money collected ~~thereon~~ to
11 the state treasurer.

12 (4) The ~~auditor general~~ STATE TREASURER may furnish the
13 state trespass agent with lists or plats of ~~land bid in by the~~
14 PROPERTY FORFEITED TO THIS state and on which the taxes remain
15 unpaid. ~~, and the said~~ THE STATE trespass agent shall examine
16 ~~such lands~~ THE PROPERTY and promptly report to the ~~auditor~~
17 ~~general~~ STATE TREASURER all violations of ~~the provisions of~~
18 this section.

19 (5) The sheriff and county treasurer of each county ~~are~~
20 ~~hereby directed to~~ SHALL report ~~all such~~ ANY trespass ~~and~~ OR
21 other acts ~~, prohibited by this section~~, to the ~~auditor~~
22 ~~general~~ STATE TREASURER immediately ~~whenever they shall have~~
23 AFTER EITHER HAS knowledge of the ~~same~~ TRESPASS OR PROHIBITED
24 ACT, and any ~~county or township~~ officer ~~having~~ OF A LOCAL TAX
25 COLLECTING UNIT WITH knowledge of ~~such~~ A trespass or ~~other~~
26 ~~acts~~ PROHIBITED ACT shall report the facts to the sheriff or
27 county treasurer. ~~: Provided, That any~~

1 (6) A person ~~having~~ WITH a fee interest or a land contract
 2 vendee ~~,~~ may enter into a contract and agreement with the
 3 ~~auditor general~~ STATE TREASURER or the county treasurer,
 4 whereby ~~such~~ THE person may ~~proceed to~~ remove any ~~such~~
 5 buildings or fixtures, ~~therefrom,~~ sand, gravel, or minerals, or
 6 ~~to~~ cut or remove any logs, wood, timber, or any other part of
 7 ~~such~~ THE property ~~reflected in any assessment thereof result-~~
 8 ~~ing in any unpaid tax lien provided such~~ IF THAT person posts
 9 satisfactory bonds securing to ~~the~~ THIS state absolute protec-
 10 tion against loss to ~~the~~ THIS state, A county, or ~~any~~ OTHER
 11 POLITICAL subdivision ~~thereof by reason of such cutting or~~
 12 ~~removing~~ OF THIS STATE.

13 (7) ~~The~~ THIS state or any board or department ~~thereof,~~
 14 OF THIS STATE having jurisdiction ~~thereof, shall have the right~~
 15 ~~to~~ OF PROPERTY SOLD OR FORFEITED TO THIS STATE MAY OBTAIN an
 16 injunction to restrain waste on any of ~~such land and~~ THAT
 17 PROPERTY, to prevent the removal or tearing down of any ~~such~~
 18 building or the removal of a fixture, ~~therefrom or~~ THE REMOVAL
 19 OF any ~~such~~ sand, gravel, or minerals, or the cutting or
 20 removal of any ~~such~~ logs, wood, timber, or any other part of
 21 ~~such~~ THAT property, ~~reflected in any assessment thereof,~~
 22 whether or not ~~such acts constitute~~ THAT ACT CONSTITUTES
 23 waste.

24 (8) The circuit court ~~in chancery~~ of the county in which
 25 ~~such lands or any part thereof are situated shall have~~ THE
 26 PROPERTY OR ANY PART OF THE PROPERTY IS LOCATED HAS jurisdiction
 27 to grant ~~such~~ INJUNCTIVE relief upon the filing of a bill or

1 petition ~~therefor~~ FOR RELIEF whether or not other relief is
2 sought.

3 Sec. 121. The ~~auditor general~~ STATE TREASURER shall, from
4 time to time ~~, as he may deem~~ necessary, cause to be printed
5 at the expense of ~~the~~ THIS state ~~, a~~ sufficient number of
6 copies of this act ~~, and such~~ other laws ~~in force~~ relating
7 to the taxation of property, as ~~may be requisite to~~ NECESSARY
8 FOR a full understanding of all the duties of assessing officers
9 ~~, or other state, county, or township~~ LOCAL TAX COLLECTING
10 UNIT officers. ~~, with~~ THE STATE TREASURER SHALL INCLUDE proper
11 side notes, AN index, and forms of proceedings, as ~~may be~~
12 necessary. ~~and proper; to~~ THE STATE TREASURER SHALL furnish 1
13 copy to each supervisor, assessor, ~~township~~ clerk FOR A LOCAL
14 TAX COLLECTING UNIT, and county clerk, and 3 copies to each
15 county treasurer. Each copy shall be marked "state property."
16 ~~He~~ THE STATE TREASURER shall transmit to each county treasurer,
17 at the expense of the county, a sufficient number of copies for
18 each county, and ~~every~~ EACH county treasurer shall immediately
19 furnish to the ~~township~~ clerk of each ~~township~~ LOCAL TAX COL-
20 LECTING UNIT IN THAT COUNTY 5 copies ~~, to be distributed by~~
21 ~~him~~ to the officers OF THE LOCAL TAX COLLECTING UNIT entitled
22 ~~thereto~~ TO A COPY. The ~~board of state auditors~~ STATE
23 TREASURER shall examine and audit all properly certified claims
24 for services rendered and expenses incurred under ~~the provisions~~
25 ~~of sections 121, 127 and 128 of this act~~ THIS SECTION.

26 Sec. 122. ~~It shall be the duty of the auditor general to~~
27 THE STATE TREASURER SHALL prescribe or approve all forms, blanks,

1 and record books ~~made necessary by~~ REQUIRED UNDER this act. —
 2 ~~and it shall be the duty of said~~ county clerks and treasurers
 3 ~~to~~ SHALL use ONLY the blanks prescribed or approved by the
 4 ~~auditor general, and no others~~ STATE TREASURER.

5 Sec. 130. All taxes charged against ~~such lands in the~~
 6 ~~office of the auditor general at the time they are deeded~~
 7 PROPERTY SOLD TO THIS STATE FOR DELINQUENT TAXES LEVIED BEFORE
 8 JANUARY 1, 1995, OR FORFEITED to ~~the~~ THIS state FOR DELINQUENT
 9 TAXES LEVIED AFTER DECEMBER 31, 1994, shall be canceled. —, ~~but~~
 10 ~~no part of such taxes~~ TAXES due to ~~the township~~ A LOCAL TAX
 11 COLLECTING UNIT or county shall NOT be charged to ~~the~~ THIS
 12 state, but ~~the~~ THIS state —, AND THE county and ~~township~~
 13 LOCAL TAX COLLECTING UNIT, respectively, shall bear the share of
 14 loss on ~~such~~ THE taxes that properly belongs to each. —, ~~and~~
 15 ~~the auditor general~~ THE STATE TREASURER shall make a list of all
 16 ~~such lands~~ PROPERTY SOLD OR FORFEITED TO THIS STATE in each
 17 county on or before ~~the first day of~~ March 1 in each year and
 18 transmit ~~such~~ THAT list to the county treasurer. ~~and the~~ THE
 19 county treasurer shall serve, or cause to be served, upon the
 20 ~~supervisor of the township~~ APPROPRIATE OFFICER OF THE LOCAL TAX
 21 COLLECTING UNIT in which ~~such lands are~~ THAT PROPERTY IS
 22 located a copy of the list of ~~lands in such township~~ PROPERTY
 23 SOLD OR FORFEITED IN THAT LOCAL TAX COLLECTING UNIT as furnished
 24 to ~~said~~ THE COUNTY treasurer by the ~~auditor general.~~ ~~Said~~
 25 ~~supervisor~~ STATE TREASURER. THE APPROPRIATE OFFICER OF THE
 26 LOCAL TAX COLLECTING UNIT shall ~~produce said~~ PROVIDE THAT list
 27 to the board of review while IT IS in session for the purpose of

1 reviewing the assessment roll. The ~~supervisor~~ APPROPRIATE
 2 OFFICER OF THE LOCAL TAX COLLECTING UNIT shall omit and cancel
 3 from ~~his~~ THE assessment roll all ~~said lands so deeded to the~~
 4 PROPERTY SOLD OR FORFEITED TO THIS STATE THE TITLE TO WHICH IS
 5 ABSOLUTE IN THIS state ~~,~~ as shown by ~~said~~ THE list. ~~,~~ and it
 6 ~~shall also be the duty of the~~ THE board of review ~~,~~ when in
 7 ~~session, to~~ SHALL compare the assessment roll of the ~~township~~
 8 LOCAL TAX COLLECTING UNIT with the list ~~so~~ furnished by the
 9 county treasurer ~~,~~ as aforesaid, and correct all mistakes. ~~,~~
 10 ~~and said lands so deeded as aforesaid shall~~ PROPERTY SOLD OR
 11 FORFEITED TO THIS STATE THE TITLE TO WHICH IS ABSOLUTE IN THIS
 12 STATE IS not ~~be~~ liable to any assessment for any purpose until
 13 ~~the same are again~~ THE PROPERTY IS sold and deeded by ~~the~~
 14 THIS state, and notice of ~~said~~ THE sale and ~~deeding~~ DEED IS
 15 given to the county treasurer by the ~~commissioner~~ DIRECTOR of
 16 the ~~state land office, as hereinafter provided~~ DEPARTMENT OF
 17 NATURAL RESOURCES.

18 Sec. 131a. (1) If the title to any ~~land~~ PROPERTY becomes
 19 vested in ~~the~~ THIS state by virtue of a ~~tax~~ sale OF PROPERTY
 20 FOR DELINQUENT TAXES LEVIED BEFORE JANUARY 1, 1995, OR A FORFEI-
 21 TURE FOR DELINQUENT TAXES LEVIED AFTER DECEMBER 31, 1994, and if
 22 the state treasurer discovers before a contract or deed of the
 23 ~~land~~ PROPERTY is executed and delivered, and before the ~~land~~
 24 ~~has been~~ PROPERTY IS developed, improved, dedicated for public
 25 use, or otherwise disposed of or encumbered by the department of
 26 natural resources, that the ~~land~~ PROPERTY was not delinquent
 27 for the taxes of 1 or more of the years for which it was sold OR

1 FORFEITED, ~~or~~ that the taxes of 1 or more of the years should
 2 have been rejected for any of the reasons described in section
 3 98, or that the taxes of 1 or more years ~~subsequent to~~ AFTER
 4 the year or years for which ~~the~~ THIS state acquired title have
 5 been paid to THE TREASURER FOR any county ~~, township, city, or~~
 6 ~~village treasurer prior to~~ OR LOCAL TAX COLLECTING UNIT BEFORE
 7 the date title vested in ~~the~~ THIS state, the state treasurer,
 8 upon certification by the county treasurer of payment of the
 9 amount due on the ~~land~~ PROPERTY as delinquent taxes, together
 10 with interest, ~~and~~ penalties to date, ~~along with~~ AND a pro-
 11 cessing fee of \$50.00 a parcel, shall ~~so~~ certify THAT PAYMENT
 12 to the department of natural resources, which shall convey the
 13 ~~land~~ PROPERTY to the owner. Except as otherwise provided in
 14 this subsection, money received by the county treasurer ~~as pro-~~
 15 ~~vided in~~ UNDER this subsection shall be deposited in the undis-
 16 tributed tax fund of the county and distributed by the county
 17 treasurer to the credit of the state, county, and ~~township~~
 18 LOCAL TAX COLLECTING UNIT, in which the ~~land~~ PROPERTY is situa-
 19 ted, in proportion to the amount due TO the state, county, and
 20 ~~township~~ LOCAL TAX COLLECTING UNIT on the ~~land~~ PROPERTY. Of
 21 each \$50.00 per parcel processing fee, the county shall retain
 22 \$10.00 and shall transmit \$40.00 to the state treasurer for
 23 deposit in the ~~state treasury~~ GENERAL FUND to the credit of the
 24 delinquent property tax administration fund.

25 (2) A deed issued under ~~the provisions of~~ this section
 26 ~~shall~~ DOES not ~~be construed to~~ vest in the grantee any title
 27 or interest in the ~~land~~ PROPERTY beyond that which he or she

1 would have owned if the title had not become vested in ~~the~~ THIS
2 state, but the grantee ~~shall be~~ IS entitled to a lien on the
3 ~~land~~ PROPERTY, or on any part of or interest in the ~~land~~
4 ~~which~~ PROPERTY THAT was not owned by the grantee, for the amount
5 paid for the deed or the portion ~~lawfully~~ charged to that part
6 or interest, in addition to the lien or other interest held by
7 the grantee before the title became vested in ~~the~~ THIS state.
8 The lien may be enforced in any court of competent jurisdiction
9 as in other cases of liens ~~upon lands~~ ON PROPERTY, with inter-
10 est at 6% per annum from the date of payment. The deed ~~shall~~
11 ~~operate to revive~~ REVIVES all titles, liens, and encumbrances,
12 with their respective priorities, ~~as~~ THAT would have existed if
13 ~~the~~ title had not become vested in ~~the~~ THIS state, subject to
14 the lien of the grantee.

15 (3) If the title to mining property becomes vested in ~~the~~
16 THIS state, and if the department of natural resources discovers
17 that the mining company has leased part of the property, ~~and~~
18 THAT the lease was in effect in the year the taxes for which the
19 state acquired title were assessed, and THAT the property is
20 still occupied by the lessee, the department of natural resources
21 may convey the property to the lessee occupying the land, but
22 reserving the mineral rights to the state. The purchaser shall
23 furnish the department of natural resources WITH a correct legal
24 description of the property applied for, and shall pay to the
25 county treasurer a sum equal to 25% of the ~~assessed~~ STATE
26 EQUALIZED valuation as fixed and determined by the ~~local~~
27 assessing officer FOR THE LOCAL TAX COLLECTING UNIT IN WHICH THE

1 PROPERTY IS LOCATED, which sum shall be distributed to the local
 2 ~~taxing~~ TAX COLLECTING units in proportion to the delinquent
 3 taxes assessed against each description. Upon certification by
 4 the county treasurer that the sum has been paid, the department
 5 of natural resources shall execute and deliver a quitclaim deed.

6 (4) If mining property, part of which has been leased under
 7 a lease in effect when the tax was assessed, and which is occu-
 8 pied by the lessee, is sold OR FORFEITED for delinquent taxes,
 9 the lessee may redeem before the first ~~Tuesday~~ BUSINESS DAY in
 10 ~~May~~ SEPTEMBER of the year following the sale OR FORFEITURE.

11 The lessee may redeem upon furnishing the county treasurer or
 12 department of treasury a correct legal description of the
 13 ~~premises~~ PROPERTY upon which redemption is to be made, and by
 14 payment of a proportionate share of the taxes due on the entire
 15 parcel as determined by the local assessing officer.

16 ~~(5) If a tax deed is issued to the purchaser as provided in~~
 17 ~~section 72, the purchaser shall convey title to the lessee occu-~~
 18 ~~pying the land upon the payment of a proportionate share of the~~
 19 ~~taxes due on the entire parcel upon a valuation fixed by the~~
 20 ~~local assessing officer, plus 6% interest per annum, and the pro-~~
 21 ~~cessing fee described in subsection (1). Upon payment of these~~
 22 ~~amounts to the tax deed holder, the tax deed holder shall give~~
 23 ~~the lessee a quitclaim deed to the surface rights.~~

24 Sec. 131c. (1) ~~Parcels at~~ AT any time before the first
 25 Tuesday in November ~~following the vesting of~~ AFTER title VESTS
 26 in ~~the~~ THIS state, PROPERTY may be redeemed by ~~the~~ payment to
 27 the county treasurer of all amounts due on the ~~lands~~ PROPERTY

1 as delinquent taxes LEVIED BEFORE JANUARY 1, 1995, and DELINQUENT
 2 special assessments that had been assessed or were a lien at the
 3 time title vested in ~~the~~ THIS state, together with interest and
 4 penalties on the DELINQUENT taxes or SPECIAL assessments and a
 5 processing fee of \$50.00 ~~a~~ PER parcel. ~~, interest to~~ INTEREST
 6 SHALL be computed to the date of the application to redeem and
 7 pursuant to this act or the charter of a municipality collecting
 8 its own delinquent taxes and SPECIAL assessments for tax and
 9 SPECIAL assessment liens of that municipality. Of each \$50.00
 10 per parcel processing fee, the county shall retain \$10.00 and
 11 shall transmit \$40.00 to the state treasurer for deposit in the
 12 state treasury to the credit of the delinquent property tax
 13 administration fund. After ~~the~~ redemption ~~has been~~ IS
 14 effected, the state treasurer shall ~~so~~ certify THE REDEMPTION
 15 to the department of natural resources, which shall convey the
 16 ~~land~~ PROPERTY described in the certificate to the owner. This
 17 subsection does not apply to parcels identified as certified spe-
 18 cial residential property under section 55a.

19 (2) ~~A municipality at~~ AT any time before the first Tuesday
 20 in November ~~following the vesting of~~ AFTER title VESTS in this
 21 state, A MUNICIPALITY may withhold from sale FOR DELINQUENT TAXES
 22 LEVIED BEFORE JANUARY 1, 1995, any ~~land lying~~ PROPERTY within
 23 its boundaries by filing with the department of natural resources
 24 an application for the withholding, which application shall accu-
 25 rately describe the ~~land~~ PROPERTY by its legal description
 26 according to the records of the state treasurer or the department
 27 of natural resources. The withholding ~~shall~~ IS only ~~be~~

1 effective until the first Tuesday in November of the year
2 following the date of withholding and ~~shall~~ DOES not affect the
3 right of ~~the~~ THIS state to take possession of the ~~land~~
4 PROPERTY and manage and rent the ~~land~~ PROPERTY during the
5 period it is withheld. The ~~land~~ PROPERTY withheld may be
6 redeemed by the payment of all amounts as provided in subsection
7 (1). If ~~land~~ PROPERTY included in the application to withhold
8 is not redeemed, the ~~land~~ PROPERTY shall be administered by the
9 department of natural resources as provided in section 131.

10 (3) A municipality collecting its own delinquent taxes and
11 assessments may redeem the ~~land~~ PROPERTY as owner as provided
12 in this section if the municipality, either before or during the
13 withholding period, has acquired title to the property by fore-
14 closure of its DELINQUENT tax or SPECIAL assessment liens or oth-
15 erwise, and in ~~which~~ THAT foreclosure proceeding the state need
16 not be named as a party. The redemption may be effected by pay-
17 ment in the same manner as provided in this section for redemp-
18 tion for the benefit of the former owner except that all delin-
19 quent taxes and special assessments that had been assessed or
20 were a lien at the time title vested in ~~the~~ THIS state shall be
21 paid in full, together with interest and penalties, interest to
22 be computed to the date of application to redeem and in accord-
23 ance with the provisions of the general tax laws. ~~and the~~ THE
24 tax and assessment liens of the REDEEMING municipality ~~so~~
25 ~~redeeming~~ need not be paid. After the redemption ~~has been~~ IS
26 effected, the state treasurer shall ~~so~~ certify THE REDEMPTION
27 to the department of natural resources, which shall convey the

1 ~~land~~ PROPERTY described in the certificate to the
2 municipality.

3 (4) A redemption deed issued ~~pursuant to~~ UNDER this sec-
4 tion ~~shall not be construed to~~ DOES NOT vest in the grantee
5 named in the deed any title or interest in the ~~lands~~ PROPERTY
6 beyond that which he or she would have owned, ~~had not~~ IF title
7 ~~become~~ TO THE PROPERTY HAD NOT vested in ~~the~~ THIS state.
8 However, the grantee is entitled to a lien on the ~~lands~~
9 PROPERTY, or on ~~such~~ parts of the ~~land~~ PROPERTY or interests
10 in the ~~land as was~~ PROPERTY not owned by him or her, for the
11 amount paid upon the redemption or the portion of the amount as
12 may be lawfully charged to those parts or interests, in addition
13 to the lien or other interests ~~before held by the grantee,~~
14 ~~which~~ THE GRANTEE HELD BEFORE REDEMPTION. A GRANTEE'S lien may
15 be enforced in any court of competent jurisdiction as for liens
16 upon lands, with interest on the lien at 6% per year from the
17 date of payment. The deed, except if there is redemption as
18 owner by JUDGMENT FOR foreclosure ~~decree~~ by a municipality col-
19 lecting its own delinquent taxes and assessments for tax and
20 assessment liens of the municipality as provided in subsection
21 (3), ~~shall operate to revive~~ REVIVES all titles, liens, and
22 encumbrances, with their respective priorities, as would have
23 existed ~~had not the title become~~ IF TITLE TO THE PROPERTY HAD
24 NOT vested in ~~the~~ THIS state, subject to the lien of the
25 grantee named in the deed as provided in this subsection.

26 (5) During the periods of redemption provided ~~by~~
27 ~~subsection~~ IN SUBSECTIONS (1) ~~or~~ AND (2), the director of the

1 department of natural resources or his or her authorized agent
 2 shall make a personal visit to each parcel of ~~land~~ PROPERTY
 3 deeded to ~~the state for the purpose of ascertaining~~ THIS STATE
 4 TO ASCERTAIN whether or not the ~~land~~ PROPERTY is occupied. If
 5 the ~~land~~ PROPERTY appears to be occupied, the director or his
 6 or her authorized agent shall attempt to personally serve upon a
 7 person occupying the ~~land~~ PROPERTY a copy of a notice, stating
 8 that the property has been deeded to ~~the~~ THIS state, and THAT
 9 unless redeemed, ~~shall~~ THE PROPERTY WILL be sold to the highest
 10 bidder, deeded to a local unit of government, or retained by
 11 ~~the~~ THIS state. If unable to personally serve the notice, the
 12 notice shall be placed in a conspicuous manner on the premises.

13 Sec. 131d. ~~When~~ IF title to ~~any lands~~ PROPERTY is
 14 vested in this state by virtue of a ~~tax~~ sale FOR DELINQUENT
 15 TAXES LEVIED BEFORE JANUARY 1, 1995, OR A FORFEITURE FOR DELIN-
 16 QUENT TAXES LEVIED AFTER DECEMBER 31, 1994, and the ~~lands come~~
 17 PROPERTY IS under the control and jurisdiction of the department
 18 of ~~conservation~~ NATURAL RESOURCES, the department OF NATURAL
 19 RESOURCES with the approval of the STATE administrative board may
 20 enter into contracts with licensed real estate brokers for the
 21 management ~~thereof~~ OF THAT PROPERTY and collection of ~~rents~~
 22 ~~therefrom~~ RENT FROM THAT PROPERTY. The department OF NATURAL
 23 RESOURCES with the approval of the STATE administrative board may
 24 pay commissions, not in excess of that usually paid in the area
 25 for ~~such~~ THOSE services, for THE collection of ~~such rents~~
 26 RENT and maintenance costs incident to proper management of ~~such~~
 27 ~~properties~~ THE PROPERTY from the proceeds of revenues from the

1 ~~sales and rents of such properties~~ SALE AND RENT OF THAT
 2 PROPERTY.

3 Sec. 131e. (1) The redemption period on property deeded to
 4 the state under section 67a shall be extended until the owners of
 5 a recorded property interest in the property have been notified
 6 of a hearing before the department of treasury. Proof of the
 7 notice of the hearing shall be recorded with the register of
 8 deeds in the county in which the property is located.

9 (2) The hearing shall be held to allow the owners to show
 10 cause why the ~~tax~~ sale ~~and the deed to the state~~ FOR DELIN-
 11 QUENT TAXES LEVIED BEFORE JANUARY 1, 1995, OR THE FORFEITURE FOR
 12 DELINQUENT TAXES LEVIED AFTER DECEMBER 31, 1994 should be
 13 canceled for any reason specified in section 98. ~~The hearing~~
 14 ~~shall be held after the expiration of the redemption periods pro-~~
 15 ~~vided in section 131c.~~

16 (3) After expiration of the redemption periods provided in
 17 section ~~131c~~ 74, on ~~the first Tuesday in November after title~~
 18 ~~to the property vests in this state,~~ SEPTEMBER 1 property may be
 19 redeemed up to 30 days following the date of hearing provided by
 20 this section by payment TO THE COUNTY TREASURER of the amounts
 21 set forth in ~~subsection (4) and in section 131c(1), plus~~
 22 SECTION 74, an additional penalty of 50% of the ~~tax~~ AMOUNT on
 23 which ~~foreclosure~~ THE SALE OR FORFEITURE was made, ~~—.~~ ~~The~~
 24 ~~additional penalty shall be credited to the delinquent property~~
 25 ~~tax administration fund.~~ AND A PROCESSING FEE OF \$50.00 PER
 26 PARCEL. INTEREST SHALL BE COMPUTED TO THE DATE OF THE
 27 APPLICATION TO REDEEM AND PURSUANT TO THIS ACT OR THE CHARTER OF

1 A MUNICIPALITY COLLECTING ITS OWN DELINQUENT TAXES AND
 2 ASSESSMENTS FOR TAX AND ASSESSMENT LIENS OF THAT MUNICIPALITY.
 3 THE ADDITIONAL PENALTY SHALL BE TRANSMITTED TO THE STATE TREA-
 4 SURER TO THE CREDIT OF THE DELINQUENT PROPERTY TAX ADMINISTRATION
 5 FUND. THE COUNTY SHALL RETAIN \$10.00 OF EACH \$50.00 PER PARCEL
 6 PROCESSING FEE AND SHALL TRANSMIT THE REMAINING \$40.00 TO THE
 7 STATE TREASURER FOR DEPOSIT IN THE GENERAL FUND TO THE CREDIT OF
 8 THE DELINQUENT PROPERTY TAX ADMINISTRATION FUND. IF THE PROPERTY
 9 IS REDEEMED, THE STATE TREASURER SHALL CERTIFY THE REDEMPTION TO
 10 THE DEPARTMENT OF NATURAL RESOURCES, WHICH SHALL CONVEY THE PROP-
 11 ERTY DESCRIBED IN THE CERTIFICATE TO THE OWNER. A redemption
 12 under this section shall reinstate title ~~as provided in section~~
 13 ~~131c(4)~~ IN THE OWNER.

14 (4) If property redeemed under this section has been exempt
 15 from taxes levied in any year after the year of ~~foreclosure~~
 16 SALE OR FORFEITURE because ~~a deed~~ TITLE to that property ~~was~~
 17 ~~issued to the~~ VESTED IN THIS state, an amount equal to the sum
 18 of the following amounts shall be ~~paid, as required by subsec-~~
 19 ~~tion (3),~~ RETURNED TO THE TAX ROLL AS DELINQUENT before redemp-
 20 tion of the property:

21 (a) For taxes and ad valorem special assessments levied
 22 before January 1, 1997, an amount computed by applying the spe-
 23 cial assessment and ad valorem property tax rates levied by
 24 taxing units in which the property is located in the years the
 25 property was exempt against the most recently established state
 26 equalized valuation of the property. For taxes and ad valorem
 27 special assessments levied after December 31, 1996, an amount

1 computed by applying the special assessment and ad valorem
2 property tax rates levied by taxing units in which the property
3 is located in the years the property was exempt against the most
4 recently established taxable value of the property. For purposes
5 of this subsection, special assessments do not include special
6 assessments or special assessment installments deferred under
7 section 67a.

8 (b) If the levy of an ad valorem special assessment on the
9 property's taxable value is found to be invalid by a court of
10 competent jurisdiction, the levy of the ad valorem special
11 assessment may be levied on the property's state equalized
12 value.

13 (c) Interest on the delinquent taxes or special assessments
14 to be computed from the date title vested in ~~the~~ THIS state to
15 the date of ~~the application to redeem under this section~~
16 PAYMENT.

17 (d) Interest and penalties on taxes and special assessments
18 identified by subdivision (a) that would have been imposed by law
19 or charter and would have accrued if the property had not been
20 exempt, computed from the date title vested in ~~the~~ THIS state
21 to the date of ~~the application to redeem under this section~~
22 PAYMENT.

23 (5) The department shall give preference to notification and
24 scheduling of hearings for property identified as certified spe-
25 cial residential property under section 55a.

26 Sec. 135. (1) ~~When any~~ IF A deed, land contract, plat of
27 any townsite, village, or addition to any townsite, village, or

1 city plat, or any other instrument for the conveyance of title to
 2 any real ~~estate~~ PROPERTY, is presented to the register of deeds
 3 of any county in this state for ~~record~~ RECORDING or filing in
 4 his OR HER office, ~~he~~ THE REGISTER OF DEEDS shall require ~~from~~
 5 ~~the person presenting the same~~ a certificate from the ~~auditor~~
 6 ~~general~~ STATE TREASURER, or from the county treasurer of ~~the~~
 7 THAT county STATING whether there are any tax liens or titles
 8 held by ~~the~~ THIS state, or by any individual, against ~~such~~
 9 ~~piece or description of land~~ THE PROPERTY sought to be conveyed,
 10 ~~by such instrument,~~ and that all taxes due ~~thereon~~ ON THE
 11 PROPERTY have been paid for the 5 years ~~next~~ IMMEDIATELY pre-
 12 ceding the date of ~~such~~ THE instrument, and a certificate from
 13 the ~~city, village, or township treasurer, wherein~~ TREASURER OF
 14 THE LOCAL TAX COLLECTING UNIT IN WHICH the ~~lands are~~ PROPERTY
 15 IS located, in any ~~city, village or township~~ LOCAL TAX COLLECT-
 16 ING UNIT collecting its own delinquent taxes or special assess-
 17 ments, STATING whether there are any tax titles or certificates
 18 of tax sale held by ~~such city, village or township~~ THAT LOCAL
 19 TAX COLLECTING UNIT, or by any individual, against ~~such piece or~~
 20 ~~description of land~~ THE PROPERTY sought to be conveyed by ~~such~~
 21 THAT instrument, and that all tax titles, tax certificates, or
 22 special assessments sold ~~thereon~~ ON THE PROPERTY to the ~~city,~~
 23 ~~village or township certifying,~~ LOCAL TAX COLLECTING UNIT have
 24 been redeemed for the 5 years ~~next~~ IMMEDIATELY preceding the
 25 date of ~~such~~ THAT instrument. ~~, and in default of the presen-~~
 26 ~~tation of such certificate or certificates he~~

1 (2) THE REGISTER OF DEEDS shall not record ~~the same~~ AN
 2 INSTRUMENT until ~~such certificate is~~ THE CERTIFICATES REQUIRED
 3 UNDER SUBSECTION (1) ARE secured and presented. ~~When~~

4 (3) IF any instrument is presented for certification on or
 5 after March 1 and before the ~~local~~ treasurer of the LOCAL TAX
 6 COLLECTING unit in which the ~~lands are~~ PROPERTY IS located has
 7 made his OR HER return of current delinquent taxes, the county
 8 treasurer shall include with ~~his~~ THE certification a notation
 9 that the current delinquent return was not available for examina-
 10 tion, and the register of deeds shall not refuse to record the
 11 instrument because of lack of complete certification.

12 (4) Taxes ~~cancelled by court decree made~~ CANCELED BY JUDG-
 13 MENT ENTERED pursuant to section 67 ~~of this act shall be deemed~~
 14 ARE CONSIDERED to have been paid within the meaning of this sec-
 15 tion ~~, provided~~ IF title to the ~~lands~~ PROPERTY against which
 16 ~~such~~ THE taxes were assessed is not in ~~the~~ THIS state ~~at~~ ON
 17 the date of ~~such~~ THE certificate.

18 (5) The register of deeds shall note ~~the fact upon said~~ ON
 19 THE deed that ~~said~~ THE certificate or certificates have or have
 20 not been presented to him ~~when such~~ OR HER IF AN instrument is
 21 presented for ~~record, and in case the~~ RECORDING. IF A person
 22 presenting ~~such~~ AN instrument ~~shall refuse~~ REFUSES to procure
 23 ~~such~~ A certificate, ~~or certificates, he~~ THE REGISTER OF DEEDS
 24 shall endorse that fact upon ~~said~~ THE instrument ~~, over his~~
 25 OR HER official signature ~~, and shall refuse to receive and~~
 26 record the ~~same: Provided, That the provisions of this~~
 27 INSTRUMENT.

1 (6) THIS section ~~shall~~ DOES not apply to the FOLLOWING:

2 (A) THE filing of any town or village plat for the purpose
3 of incorporation, ~~in so far as~~ IF the ~~land therein embraced~~
4 PROPERTY IN THE PLAT is included in a plat already filed in the
5 office of the register of deeds, or ~~in so far as~~ IF the
6 description of ~~lands therein~~ PROPERTY IN THE PLAT is not
7 changed by ~~such~~ THE plat. ~~, nor to the~~

8 (B) THE filing of any copy of the town, village, or city
9 plat in case the original plat filed in the office of ~~such~~ THE
10 register of deeds ~~has been~~ IS lost or destroyed. ~~, nor to any~~

11 (C) A sheriff's or commissioner's deed executed for the sale
12 of ~~lands~~ PROPERTY under any proceeding in law, or by virtue of
13 any ~~decree~~ JUDGMENT of any of the courts of this state. ~~, nor~~
14 ~~to any~~

15 (D) ANY deed of trust by any assignee, executor, or corpora-
16 tion executed ~~pursuant to~~ UNDER any law of this state. ~~, nor~~
17 ~~to any~~

18 (E) ANY quitclaim deed or other conveyance containing no
19 covenants of warranty. ~~, nor to any~~

20 (F) ANY land patent executed by the president of the United
21 States ~~, or the governor of this state. , nor to any~~

22 (G) ANY tax deed made by the ~~auditor general; nor to any~~
23 STATE TREASURER.

24 (H) ANY deed executed by any railroad company conveying its
25 right of way, ~~provided such~~ IF THE deed is accompanied by a
26 certificate of the ~~auditor general~~ STATE TREASURER showing that
27 all specific taxes due from ~~said~~ THE railroad company have been

1 paid, ~~to and~~ including SPECIFIC TAXES FOR the year in which
 2 ~~such~~ THE deed is executed.

3 (7) A violation of ~~the provisions of~~ this section by any
 4 register of deeds ~~shall be deemed~~ IS a misdemeanor, ~~and upon~~
 5 ~~conviction thereof he shall be fined~~ PUNISHABLE BY A FINE OF not
 6 ~~to exceed~~ MORE THAN \$100.00, and ~~he shall further be~~ THE REG-
 7 ISTER OF DEEDS IS liable to the grantee of any instrument ~~so~~
 8 recorded for the amount of damages sustained, to be recovered in
 9 an action for debt in any court of this state.

10 Sec. 139. The ~~auditor general~~ STATE TREASURER OR HIS OR
 11 HER DESIGNATED REPRESENTATIVE may ~~cause an examination to be~~
 12 ~~made of~~ EXAMINE the proceedings under which any ~~lands bid to~~
 13 ~~the~~ PROPERTY SOLD OR FORFEITED TO THIS state, and ~~which have~~
 14 THAT IS not ~~been~~ deeded by the ~~auditor general~~, ~~were sold~~
 15 STATE TREASURER, WAS SOLD TO THIS STATE FOR DELINQUENT TAXES
 16 LEVIED BEFORE JANUARY 1, 1995 OR FORFEITED TO THIS STATE for
 17 delinquent taxes ~~and bid to the state under the provisions of~~
 18 ~~any general tax law, and if he shall find~~ LEVIED AFTER
 19 DECEMBER 31, 1994. IF IT IS DETERMINED that ~~such sales or the~~
 20 ~~decrees under and by virtue of which such sales were~~ A SALE OR
 21 FORFEITURE WAS made ~~were~~ in contravention of any provision of
 22 the laws in force at the time ~~such decrees were entered or sales~~
 23 ~~made, he~~ OF THE SALE OR FORFEITURE, THE STATE TREASURER may
 24 cancel ~~such sales~~ THE SALE OR FORFEITURE and proceed at any
 25 time to enforce the collection of ~~such~~ THE DELINQUENT taxes
 26 under ~~and in accordance with the provisions of~~ this act. ~~, as~~
 27 ~~in the case of lands returned or sold thereunder.~~

1 Sec. 140. (1) A writ of assistance or other process for the
2 possession of property the title to which was obtained by or
3 through a tax sale FOR DELINQUENT TAXES LEVIED BEFORE JANUARY 1,
4 1995, except if title is obtained under section 131, shall not be
5 issued until 6 months after the sheriff of the county ~~where~~ IN
6 WHICH the property is located files a return of service with the
7 county treasurer of that county showing service of the notice
8 prescribed in subsection (2). The return shall indicate that the
9 sheriff made personal or substituted service of the notice on
10 ~~the following persons~~ A PERSON who ~~were~~ WAS, as of the date
11 the notice was delivered to the sheriff for service, ANY OF THE
12 FOLLOWING:

13 (a) The last grantee or grantees in the regular chain of
14 title of the property, or of an interest in the property, accord-
15 ing to the records of the county register of deeds.

16 (b) The person or persons in actual open possession of the
17 land.

18 (c) The grantee or grantees under the tax deed issued by the
19 state treasurer for the latest year's taxes according to the
20 records of the county register of deeds.

21 (d) The mortgagee or mortgagees named in all undischarged
22 recorded mortgages, or assignees of record.

23 (e) The holder of record of all undischarged recorded
24 liens.

25 (2) The notice served shall be in substantially the follow-
26 ing form:

1 "To the owner or owners of any and all interests in or liens
2 upon the property described:

3 Take notice: Sale was lawfully made of the following
4 described property for unpaid taxes on that property, and that
5 the undersigned has title to the property under tax deed or deeds
6 issued for the property. You are entitled to a reconveyance of
7 this property within 6 months after return of service of this
8 notice, upon payment to the treasurer of the county in which the
9 property is located, of all sums paid for the tax sale purchase,
10 together with 50% in addition, and the fees of the sheriff for
11 the service or cost of publication of this notice. The service
12 or publication costs shall be the same as for personal service of
13 a summons on commencing a civil action, without other additional
14 cost or charge. If payment as described in this notice is not
15 made, the undersigned will institute proceedings for possession
16 of the property.

17 Description amount paid taxes
18 for 1.....
19 (Signed).....
20 Place of business....."

21 (3) If the grantee or grantees, or the person or persons
22 holding the interest in the ~~land~~ PROPERTY as described in sub-
23 section (1) are residents of a county of this state other than
24 the county in which the land is situated, the notice shall be
25 served on that person by the sheriff of the county in which that
26 person or persons reside or may be found. If a person entitled
27 to notice under subsection (1) is not a resident of this state,

1 the sheriff, if the post office address of the person can be
2 ascertained, shall send to the nonresident person a copy of the
3 notice by certified mail, and attach the receipt indicating
4 postal delivery of the notice to the return and file the return
5 with the county treasurer's office. If service on the nonresi-
6 dent is not made by mail, the sheriff shall cause a copy of the
7 notice to be served personally on the nonresident, and when the
8 notice is personally served outside of this state, proof of serv-
9 ice shall be made by affidavit of the person making service,
10 which affidavit shall be made before a notary public or other
11 officer authorized to administer oaths. The affidavit, ~~when~~ IF
12 made outside of this state, shall have attached a certificate of
13 the clerk of the court of record, certifying to the official
14 character of the officer or notary, and the genuineness of the
15 signature of the officer or notary to the jurat of the affidavit,
16 and the sheriff shall return this proof of personal service with
17 the return to the county treasurer's office.

18 (4) If a person entitled to notice as prescribed in subsec-
19 tion (1) is dead, or if a person's estate is under control of a
20 trustee or guardian, the notice may be served upon the executor
21 or administrator of the decedent's estate, or upon the decedent's
22 heirs if there is not an executor or administrator, or upon the
23 trustee or guardian of an incompetent person, with the same
24 effect as if served upon the grantee, mortgagee, or assignee.

25 (5) If the sheriff of the county where the property is
26 located is unable, after careful inquiry, to ascertain the
27 whereabouts or the post office address of the persons on whom

1 notice may be served as prescribed in this section, service of
2 the notice shall be made by publication. The notice shall be
3 published for 4 successive weeks, once each week, in a newspaper
4 published and circulated in the county ~~where~~ IN WHICH the prop-
5 erty is located, if there is one. If no paper is published in
6 that county, publication shall be made in a newspaper published
7 and circulated in an adjoining county, and proof of publication,
8 by affidavit of the printer or publisher of the newspaper, shall
9 be filed with the county treasurer. This publication shall be
10 instead of personal service upon the person or persons whose
11 whereabouts or post office address cannot be ascertained as set
12 forth in subsection (3).

13 (6) Service may be made on a resident of this state by leav-
14 ing the notice at that person's usual place of residence with a
15 member of that person's family of mature age. Service may be
16 made on a nonresident of this state by serving the notice on the
17 nonresident personally while in this state, and the return shall
18 be made by the sheriff of the county in which service was made.

19 (7) A corporation formed under the laws of this state shall
20 be regarded, for the purposes of this act, as a resident of the
21 county in this state in which the corporation maintains its prin-
22 cipal or registered office for the transaction of business in
23 this state, as indicated by the corporation's articles of
24 incorporation. Service on a corporation may be made on the pres-
25 ident, secretary, treasurer, or resident agent of the corpora-
26 tion, or by leaving the notice at the principal or registered
27 office of the corporation with a person in charge of the office.

1 If the sheriff of the county in which the principal or registered
 2 office of the corporation is located indicates on the return that
 3 upon careful inquiry the sheriff was unable to find the office or
 4 a president, secretary, treasurer, or resident agent of the cor-
 5 poration in that county, service of the notice may be made on the
 6 corporation by publication as set forth in subsection (5). This
 7 section applies to a corporation whether or not the corporation's
 8 term of existence has expired. A foreign corporation doing busi-
 9 ness in this state with a registered agent in this state to
 10 accept service of process as required by law is regarded, for the
 11 purposes of this act, as a resident of the county in which its
 12 registered office is located. Service on a foreign corporation
 13 may be made on the resident agent or by certified mail addressed
 14 to the corporation at its home office.

15 (8) Service as prescribed in this section may be made by a
 16 sheriff, undersheriff, or deputy sheriff. The sheriff shall, in
 17 the return of service, state the time when the notice was deliv-
 18 ered to the sheriff for service, and the return shall be prima
 19 facie evidence of the facts stated in the return.

20 Sec. 144. (1) The ~~auditor general~~ STATE TREASURER shall
 21 be made a party defendant to all actions or proceedings
 22 ~~instituted for the purpose of setting aside any sale or sales~~
 23 ~~for delinquent taxes on lands which have been~~ BROUGHT TO SET
 24 ASIDE A SALE OF PROPERTY sold at THE annual tax ~~sales~~ SALE FOR
 25 DELINQUENT TAXES LEVIED BEFORE JANUARY 1, 1997, or ~~for purpose~~
 26 ~~of setting~~ TO SET aside any ~~taxes~~ TAX returned ~~to him and~~ AS
 27 DELINQUENT for which sale has not been made. ~~in all such cases~~

1 ~~a~~ A copy of the petition shall be served upon the ~~auditor~~
 2 ~~general~~ STATE TREASURER, the prosecuting attorney of the county
 3 IN WHICH THE PROPERTY IS LOCATED, and the ~~city, village,~~
 4 ~~township~~ LOCAL TAX COLLECTING UNIT and school district ~~, for~~
 5 ~~the taxes of which such land was sold or returned delinquent at~~
 6 ~~the time of commencing the action, which said service shall be in~~
 7 ~~lieu of the service of other process~~ IN WHICH THE PROPERTY IS
 8 LOCATED.

9 (2) ~~Hearing upon such~~ A HEARING ON THE petition shall not
 10 be held until ~~such~~ service ~~has been~~ OF THE PETITION IS made
 11 and ~~due~~ proof ~~thereof~~ OF SERVICE IS filed.

12 (3) Upon ~~so~~ being made a party, ~~it shall be the duty of~~
 13 ~~the auditor general, whenever he shall, in his discretion deem~~
 14 ~~the same to be expedient, to the end that the state of Michigan~~
 15 ~~may be fully protected, to cause~~ THE STATE TREASURER MAY BE REP-
 16 RESENTED BY the attorney general ~~to represent him in such~~ THE
 17 proceedings.

18 (4) In any suit or ~~proceedings~~ PROCEEDING instituted ~~for~~
 19 ~~the purpose in~~ UNDER this section, ~~mentioned,~~ no costs shall
 20 be taxed against any party. ~~to the action.~~

21 Sec. 156. (1) ~~If any person, copartnership, company or~~
 22 ~~corporation shall cut any~~ A PERSON SHALL NOT CUT standing timber
 23 growing ~~upon any lands~~ ON PROPERTY in this state upon which the
 24 taxes remain unpaid ~~,~~ after the ~~same~~ TAXES have become due
 25 and have been returned to the county treasurer ~~,~~ and before
 26 ~~said lands are~~ THE PROPERTY IS sold for ~~the nonpayment of~~
 27 DELINQUENT taxes LEVIED BEFORE JANUARY 1, 1995, OR FORFEITED FOR

1 DELINQUENT TAXES LEVIED AFTER DECEMBER 31, 1994, or ~~if any~~
2 ~~person, copartnership, company or corporation shall remove any~~
3 REMOVE timber, wood, logs, sand, gravel, or minerals or tear down
4 or remove any buildings or fixtures ~~therefrom,~~ from ~~any such~~
5 ~~lands~~ THAT PROPERTY within the time ~~above mentioned, it shall~~
6 ~~be the duty of~~ SET FORTH IN THIS SECTION.

7 (2) IF A PERSON ACTS IN VIOLATION OF SUBSECTION (1), the
8 county treasurer of the county ~~where such lands are~~ IN WHICH
9 THAT PROPERTY IS situated ~~to~~ SHALL issue a warrant ~~under his~~
10 ~~hand and seal~~ in the name of the people of the state of
11 Michigan, directed to the sheriff of the county in which ~~such~~
12 ~~lands are~~ THAT PROPERTY IS situated ~~, giving therein a descrip-~~
13 ~~tion of such lands,~~ DESCRIBING THE PROPERTY AND the amount of
14 ~~such~~ THE taxes due, ~~and remaining unpaid,~~ with interest and
15 charges ~~thereon,~~ as provided by law, AND commanding ~~such~~ THE
16 sheriff ~~forthwith~~ to seize ~~such~~ THE timber, logs, wood, sand,
17 gravel, minerals, ~~or~~ buildings, or fixtures, ~~therefrom,~~ or,
18 ~~in case such~~ IF THE buildings have been torn down, the lumber
19 and other building ~~material of the same~~ MATERIALS, including
20 fixtures, ~~therefrom,~~ wherever ~~the same may be~~ found in any
21 county in this state, and to sell ~~the same~~ THAT PROPERTY or a
22 sufficient quantity ~~thereof~~ OF THAT PROPERTY to satisfy ~~such~~
23 THE taxes, with interest and charges ~~thereon,~~ and the cost of
24 ~~such~~ THE seizure and sale.

25 (3) The sheriff shall receive ~~such~~ THE warrant and execute
26 the ~~same~~ WARRANT as ~~therein~~ directed, as in the case of levy
27 and sale on execution, and make ~~due~~ A return ~~thereof with his~~

1 ~~doings thereon~~ OF THE EXECUTION to the county treasurer within
 2 30 days after the receipt of the ~~same~~ WARRANT, and pay over all
 3 ~~moneys~~ MONEY collected ~~thereon~~ to the county treasurer. ~~—~~
 4 ~~who—~~

5 (4) THE COUNTY TREASURER shall apply the amount ~~so~~ col-
 6 lected to the payment of taxes on the ~~lands~~ PROPERTY described
 7 in ~~said~~ THE warrant, together with the interest and charges
 8 ~~thereon,~~ and the costs of ~~such~~ THE seizure and sale. ~~In~~
 9 ~~case the moneys~~ IF THE AMOUNT received from ~~any such~~ A sale
 10 ~~shall exceed~~ EXCEEDS the amount necessary to pay all ~~such~~
 11 taxes due, ~~and payable,~~ together with interest and charges
 12 ~~thereon,~~ and the costs of ~~such~~ THE seizure and sale, ~~all~~
 13 ~~sums so received, over and above the amount necessary to pay such~~
 14 ~~taxes, together with the interest and charges thereon and the~~
 15 ~~costs of such seizure and sale,~~ THE EXCESS AMOUNT shall be held
 16 by the county treasurer subject to the order of the person ~~—~~
 17 ~~copartnership, company or corporation owning said lands~~ THAT
 18 OWNS THE PROPERTY.

19 Sec. 157. (1) ~~When any person, copartnership, company or~~
 20 ~~corporation shall neglect or refuse to pay any~~ IF A PERSON DOES
 21 NOT PAY A tax assessed on ~~the lands of such person, copartner-~~
 22 ~~ship, company or corporation after such taxes shall have~~ THAT
 23 PERSON'S PROPERTY AFTER THE TAX HAS become due and ~~have~~ HAS
 24 been returned to the county treasurer, and before ~~said lands~~
 25 ~~are~~ THE PROPERTY IS sold for ~~the nonpayment of~~ DELINQUENT
 26 taxes LEVIED BEFORE JANUARY 1, 1995, OR FORFEITED FOR DELINQUENT
 27 TAXES LEVIED AFTER DECEMBER 31, 1994, the county treasurer shall

1 ~~make application~~ APPLY for and ~~be~~ IS entitled to an
 2 injunction to restrain waste on ~~any of such lands upon which~~
 3 THAT PROPERTY IF the taxes ~~shall~~ remain unpaid, and to prevent
 4 the cutting of any timber standing or growing ~~thereon or~~ ON THE
 5 PROPERTY, the removal of any timber, wood, logs, sand, gravel, or
 6 mineral, or the tearing down or removing of any buildings or
 7 fixtures, ~~therefrom,~~ whether or not such acts constitute
 8 waste.

9 (2) Any circuit judge or circuit court commissioner of the
 10 county in which ~~such lands are~~ THE PROPERTY IS situated may, on
 11 application of ~~such~~ THE county treasurer, ~~make~~ ENTER an order
 12 restraining any person ~~, copartnership, company or corporation~~
 13 from committing ~~such~~ waste on ~~any such lands~~ THE PROPERTY by
 14 ~~the~~ cutting ~~of~~ any timber standing or growing ~~thereon or the~~
 15 ~~removal of~~ ON THE PROPERTY, REMOVING any timber, wood, logs,
 16 sand, gravel, or mineral, or ~~the~~ tearing down or ~~removal of~~
 17 REMOVING any buildings or fixtures. ~~therefrom.~~

18 (3) The right of the county treasurer to a writ of injunc-
 19 tion ~~shall~~ IS not ~~be~~ lost or impaired by ~~reason of~~ any
 20 failure or neglect on the part of the township treasurer or other
 21 collecting officer to collect the ~~above~~ unpaid taxes.

22 Enacting section 1. Sections 70a, 71, 72, 73, 73a, 73b,
 23 73c, 86, 92, 102, 103, 124, 127b, 131b, 138, and 141, of the gen-
 24 eral property tax act, 1893 PA 206, MCL 211.70a, 211.71, 211.72,
 25 211.73, 211.73a, 211.73b, 211.73c, 211.86, 211.92, 211.102,
 26 211.103, 211.124, 211.127b, 211.131b, 211.138, and 211.141, are
 27 repealed.

1 Enacting section 2. Sections 70b, 75, 76, 77, 83, 84, 88,
2 101, 115, 131c, 140, 140a, 142, 142a, 143, 144, 156, and 157 of
3 the general property tax act, 1893 PA 206, MCL 211.70b, 211.75,
4 211.76, 211.77, 211.83, 211.84, 211.88, 211.101, 211.115,
5 211.131c, 211.140, 211.140a, 211.142, 211.142a, 211.143, 211.144,
6 211.156, and 211.157, are repealed effective December 31, 2003.

7 Enacting section 3. This amendatory act does not take
8 effect unless all of the following bills of the 89th Legislature
9 are enacted into law:

10 (a) Senate Bill No. _____ or House Bill No. _____ (request
11 no. 04766'97).

12 (b) Senate Bill No. _____ or House Bill No. _____ (request
13 no. 04767'97).