

REVENUE DIVISION OF DEPARTMENT OF TREASURY (EXCERPT)
Act 122 of 1941

205.29a Recording release; conditions for filing; release of levy; conditions for service; reimbursement of fee; certificate of withdrawal for recorded lien filed in error; release of levy issued in error.

Sec. 29a. (1) If the department files for recording a lien imposed pursuant to this act against property or rights of property under the state tax lien registration act, Act No. 203 of the Public Acts of 1968, being sections 211.681 to 211.687 of the Michigan Compiled Laws, to satisfy a tax liability and the department determines that the tax liability out of which the lien arose is satisfied, the department shall file for recording a release regarding the property or rights of property, as applicable, under Act No. 203 of the Public Acts of 1968 not more than 20 business days after funds to satisfy the tax liability out of which the lien arose have been applied to the taxpayer's account.

(2) If the department files for recording a lien imposed pursuant to this act against property or rights of property under Act No. 203 of the Public Acts of 1968 to satisfy a tax liability and upon request the department determines that the taxpayer named on the recorded lien does not have any interest in certain properties owned by another person, the department shall file for recording a certificate of nonattachment regarding the property or rights of property, as applicable, under Act No. 203 of the Public Acts of 1968 with all due haste but not more than 5 business days after the department determines that the lien is recorded or filed against property or rights of property to which the state does not have a lien interest under section 29. The department shall clearly indicate on the certificate of nonattachment that the taxpayer named on the recorded lien does not have any interest in the property or rights of property of the other person.

(3) If a warrant or warrant-notice of levy is issued and served upon a person to levy on property or rights of property to satisfy a tax liability and the department determines that the tax liability out of which the warrant or warrant-notice of levy arose is satisfied, the department shall serve a release of levy regarding the property or rights of property on the person who was served the warrant or warrant-notice of levy not more than 10 business days after funds to satisfy the tax liability out of which the warrant or warrant-notice of levy arose have been applied to the taxpayer's account.

(4) If a warrant or warrant-notice of levy is issued and served upon a person to levy on property or rights of property to satisfy a tax liability and the department determines that the property or rights of property are not subject to levy under section 25(1) or (5), the department shall serve a release of levy regarding the property or rights of property on the person who was served the warrant or warrant-notice of levy with all due haste but not more than 5 business days after the department determines that the property or rights of property are not subject to levy under section 25(1) or (5). The department shall clearly indicate on the release of levy that the property or rights of property were not subject to levy under section 25(1) or (5).

(5) If a person is required to pay a fee to the department, a bank, or other financial institution as the result of an erroneous recording or filing of a lien as described in subsection (2), or an erroneous issuance and service of a warrant or warrant-notice of levy as described in subsection (4), the department shall reimburse the fee to that person.

(6) If the department receives money to satisfy a tax liability or liabilities or receives information that would cancel that tax liability or those liabilities and subsequently files a lien for recording specifying that or those liabilities under Act No. 203 of the Public Acts of 1968, the department, upon request and upon a determination by the department that the lien was filed and recorded in error, with all due haste, but not more than 5 business days after the department determines that it has erroneously filed a lien for recording, shall file for recording a certificate of withdrawal for that tax liability or those liabilities which were satisfied which states that the recorded lien for that tax liability or those liabilities was filed in error.

(7) If the department receives money to satisfy a tax liability or liabilities or receives information that would cancel that tax liability or those liabilities and subsequently issues a warrant or warrant-notice of levy specifying that liability or those liabilities pursuant to this act, upon request and upon a determination by the department that the warrant or warrant-notice of levy was issued in error, with all due haste, but not more than 5 business days after the department determines that it has erroneously issued a warrant or warrant-notice of levy, the department shall issue a release of levy for that tax liability or those liabilities which were satisfied which states that the levy for that tax liability or those liabilities was issued in error.

History: Add. 1993, Act 13, Imd. Eff. Apr. 1, 1993;—Am. 1995, Act 51, Imd. Eff. May 22, 1995.

Popular name: Revenue Act