

LAND DIVISION ACT (EXCERPT)
Act 288 of 1967

560.213 Plat recorded after tax day; substitution of plat description; certification of acquisition of public lands.

Sec. 213.

(1) Whenever a parcel of land has been subdivided and platted and the plat recorded after the tax day, the assessing officer shall substitute the recorded plat for the description of the parcel of land on the tax roll of the succeeding tax year, and shall utilize for tax purposes descriptions of property within the platted area by lot number instead of by metes and bounds in carrying out his duties as provided in section 53 of Act No. 206 of the Public Acts of 1893, as amended.

(2) The assessing officer shall certify under his hand and seal that the municipality has acquired the title to the highways, streets, alleys and public places shown on the assessor's plat by reason of purchase, dedication, condemnation or adverse possession for public use, and if there are any roads, streets, alleys or other such places to which the municipality has not acquired title for public use the extent of their use shall be plainly stated in the dedication, and the plat shall be signed and acknowledged by the officer.

History: 1967, Act 288, Eff. Jan. 1, 1968

Popular Name: Plat Act

Popular Name: Subdivision Control