

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**

NOTICE AND LISTS OF LANDS TO BE SOLD.

**211.61 Repealed. 1999, Act 123, Eff. Dec. 31, 2003.**

**Compiler's note:** The repealed section pertained to petition to circuit court seeking judgment for unpaid taxes.

**Popular name:** Act 206

**211.61a Repealed. 2001, Act 94, Eff. Dec. 31, 2003.**

**Compiler's note:** The repealed section pertained to notice of annual tax sale of lands for delinquent taxes.

**Popular name:** Act 206

**211.61b Repealed. 1999, Act 123, Eff. Dec. 31, 2003.**

**Compiler's note:** The repealed section pertained to sending list of delinquent tax lands to local treasurer and assessor.

**Popular name:** Act 206

**211.62-211.66 Repealed. 2001, Act 94, Eff. Dec. 31, 2003.**

**Compiler's note:** The repealed sections pertained to duties of county clerk, circuit judge, and auditor general and publication requirements.

**Popular name:** Act 206

**211.67-211.67b Repealed. 1999, Act 123, Eff. Dec. 31, 1999.**

**Compiler's note:** The repealed sections pertained to judgment and form; vesting of title in state; conveyance of lands to state; and land sold for taxes subject to easement, right of way, permit, grant, or dedication.

**Popular name:** Act 206

**211.67c Property remaining subject to lien recorded pursuant to MCL 324.20101 to 324.20142.**

Sec. 67c. (1) Notwithstanding any other provision of law to the contrary, all property offered at a tax sale held pursuant to section 60 that is sold or bid off to this state pursuant to section 70 shall remain subject to a lien recorded pursuant to part 201 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.20101 to 324.20142.

(2) In addition to a lien described under subsection (1), property offered at a tax sale held pursuant to section 60 that is bid off to this state pursuant to section 70 shall remain subject to any lien recorded by this state prior to redemption, sale, or transfer of that property by this state.

(3) A lien described under subsection (1) or (2) shall be extinguished on the sale or transfer of the property pursuant to section 131 or section 2101 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.2101.

**History:** Add. 1999, Act 123, Eff. Oct. 1, 1999.

**Popular name:** Act 206

**211.68, 211.69 Repealed. 1999, Act 123, Eff. Dec. 31, 1999.**

**Compiler's note:** The repealed sections pertained to unoffered lands and delinquent tax lands of incompetent persons.

**Popular name:** Act 206