

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

**211.110 Statement of rejected taxes.**

Sec. 110.

(1) On or before June 30 of each year, a county treasurer shall prepare and file with the state treasurer a statement setting forth all rejected taxes, the reasons the taxes were rejected and by whom, and a description of the property upon which the taxes were assessed. Upon request, a local tax collecting unit shall provide to a county treasurer any available information necessary to complete the statement of rejected taxes. The state treasurer shall prescribe the form to be used by county treasurers for preparation of a statement of rejected taxes and may require that a statement of rejected taxes be submitted in an electronic format prescribed by the state treasurer.

(2) If the state treasurer approves a statement of rejected taxes, the state treasurer shall return a copy of the statement of rejected taxes to the county treasurer. Taxes contained in a statement of rejected taxes approved by the state treasurer shall be canceled by the county treasurer if the taxes were rejected or charged back by the state treasurer or the county treasurer for any of the following reasons:

- (a) The property was not subject to taxation at the time the taxes were assessed.
- (b) The taxes on the property have been paid.
- (c) There had been a double assessment of the taxes on the property.

(3) Taxes contained in a statement of rejected taxes approved by the state treasurer which were not rejected or charged back for any of the reasons contained in subsection (2) shall be reassessed by the county treasurer upon the same property, collected with the taxes of the current year, and treated in the same manner as taxes of the current year. Taxes that are rejected or charged back are not subject to penalties other than the penalties that apply to taxes assessed in the current year. If the taxes cannot be properly reassessed upon the same property, the county treasurer shall cause the taxes to be reassessed upon the taxable property of the proper local tax collecting unit.

(4) This section applies to taxes imposed under this act after December 31, 2006. However, if taxes were imposed upon property owned by, or being acquired pursuant to, an installment purchase agreement by a public school academy as that term is defined in section 5 of the revised school code, 1976 PA 451, MCL 380.5, and the taxes were rejected for any of the reasons contained in subsection (2), this section applies to taxes imposed under this act after December 31, 1999.

**History:** Add. 2011, Act 321, Imd. Eff. Dec. 27, 2011

**Compiler's Notes:** Former MCL 211.110, which pertained to annual assessment of all property in state, assessment for village taxes, and providing assessment information to nonresidents, was repealed by Act 383 of 1974, Imd. Eff. Dec. 23, 1974.

**Popular Name:** Act 206