207.533 Recording written instruments; stamps required; reason for exemption to be stated on written instrument; effect of noncompliance with act; use and disclosure of affidavit.

Sec. 13. (1) A written instrument subject to the tax imposed by this act shall not be recorded in the office of the register of deeds of any county of this state unless documentary stamps as required by this act have been purchased at the time of presentation by the party liable for the tax under section 3(2). The stamps shall be affixed to the face of the instrument before recording unless the person specifically requests that the instrument be recorded before the stamps are affixed. If so requested, the stamps may be affixed to the reverse side of the written instrument. However, if it is necessary to record the reverse side of the written instrument, the stamps shall be affixed after recording by the register of deeds. If the written instrument is not subject to the tax, the written instrument shall state on its face the reason for the exemption. A written instrument accepted for recording that does not comply with this act does not affect the validity of the recording as to notice.

(2) An affidavit attached to a written instrument under section 5 shall not be recorded and shall be detached from the written instrument before recording. The affidavit shall be used for auditing purposes only and shall not be disclosed to any other person.