211.131c Redemption of parcels by payment of delinquent taxes, special assessments, interest, penalties, and processing fee; disposition of processing fee; certification; conveyance; withholding property from sale; redemption; redemption deed; lien of grantee; personal visit to property; notice.

Sec. 131c. (1) At any time before the first Tuesday in November after title vests in this state, property may be redeemed by payment to the county treasurer of all amounts due on the property as delinquent taxes and delinquent special assessments that had been assessed or were a lien at the time title vested in this state, together with interest and penalties on the delinquent taxes or special assessments and a processing fee of $50.00 per parcel. Interest shall be computed to the date of the application to redeem and pursuant to the provisions of this act or the charter of a municipality collecting its own delinquent taxes and special assessments for tax and special assessment liens of that municipality. Of each $50.00 per parcel processing fee, the county shall retain $10.00 and shall transmit $40.00 to the state treasurer for deposit in the general fund of this state to the credit of the delinquent property tax administration fund. After redemption is effected, the state treasurer shall certify the redemption to the department of natural resources, which shall convey the property described in the certificate to the owner.

(2) At any time before the first Tuesday in November after title vests in this state, a municipality may withhold from a sale held pursuant to section 131 any property within its boundaries by filing with the department of natural resources an application for the withholding, which application shall accurately describe the property by its legal description according to the records of the state treasurer or the department of natural resources. The withholding is only effective until the first Tuesday in November of the year following the date of withholding and does not affect the right of this state to take possession of the property and manage and rent the property during the period it is withheld. The property withheld may be redeemed by the payment of all amounts as provided in subsection (1). If property included in the application to withhold is not redeemed, the property shall be administered by the department of natural resources as provided in section 131.

(3) A municipality collecting its own delinquent taxes and assessments may redeem the property as owner as provided in this section if the municipality, either before or during the withholding period, has acquired title to the property by foreclosure of its delinquent tax or special assessment liens or otherwise, and in that foreclosure proceeding the state need not be named as a party. The redemption may be effected by payment in the same manner as provided in this section for redemption for the benefit of the former owner except that all delinquent taxes and special assessments that had been assessed or were a lien at the time title vested in this state shall be paid in full, together with interest and penalties, interest to be computed to the date of application to redeem and in accordance with the provisions of the general tax laws. The tax and assessment liens of the redeeming municipality need not be paid. After the redemption is effected, the state treasurer shall certify the redemption to the department of natural resources, which shall convey the property described in the certificate to the municipality.

(4) A redemption deed issued under this section does not vest in the grantee named in the deed any title or interest in the property beyond that which he or she would have owned, if title to the property had not vested in this state. However, the grantee is entitled to a lien on the property, or on parts of the property or interests in the property not owned by him or her, for the amount paid upon the redemption or the portion of the amount as may be lawfully charged to those parts or interests, in addition to the lien or other interests the grantee held before redemption. A grantee's lien may be enforced in any court of competent jurisdiction as for liens upon lands, with interest on the lien at 6% per year from the date of payment. The deed, except if there is redemption as owner by judgment for foreclosure by a municipality collecting its own delinquent taxes and assessments for tax and assessment liens of the municipality as provided in subsection (3), revives all titles, liens, and encumbrances, with their respective priorities, as would have existed if title to the property had not vested in this state, subject to the lien of the grantee named in the deed as provided in this subsection.

(5) During the periods of redemption provided in subsections (1) and (2), the director of the department of natural resources or his or her authorized agent shall make a personal visit to each parcel of property deeded to this state to ascertain whether or not the property is occupied. If the property appears to be occupied, the director or his or her authorized agent shall attempt to personally serve upon a person occupying the property a copy of a notice, stating that the property has been deeded to this state, and that unless redeemed, the
property will be sold to the highest bidder, deeded to a local unit of government, or retained by this state. If unable to personally serve the notice, the notice shall be placed in a conspicuous manner on the premises.


**Popular name:** Act 206