

**NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION ACT (EXCERPT)**  
**Act 451 of 1994**

SUBPART 2  
DELINQUENT TAXES ON PART-PAID LANDS

**324.2103 Unpaid tax list; lands patented after assessment; preparation; supervisors to reassess; collection; return.**

Sec. 2103. (1) On October 1 of each year, the department shall prepare lists showing the descriptions of lands upon which taxes have been assessed for the current year while the lands were part-paid, but which had been patented by the state, and upon which taxes have not been paid, and shall forward the lists to the supervisor of the township where the lands are located.

(2) The supervisor of the township receiving a list described in subsection (1) shall reassess the taxes reported in the list for the same land.

(3) The township treasurer shall collect and return the taxes in the same manner as provided for the collection and return of other taxes.

**History:** Add. 1995, Act 60, Imd. Eff. May 24, 1995.

**Popular name:** Act 451

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