484.167 State's lien for taxes; sale; surplus.

Sec. 17. The state shall have a lien upon any line constructed under this act, and its appurtenances, and for all taxes which may accrue thereon to the state, by virtue of the provisions of this act, which shall have precedence of all other liens; and in case the tax or any part thereof shall remain unpaid at the time hereinafter provided for its payment, then the state treasurer shall have power, and it is hereby made his duty, to advertise such line for sale for the amount of such tax remaining unpaid, in some newspaper published in the city of Detroit, by giving 3 weeks' previous notice, and to sell the same accordingly for the amount of tax and interest and charges of sale: Provided, The same shall not be paid before the time of sale, and the surplus money, if any, shall be paid to the owner or owners of such line.