

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

**211.44b Determining date payment received; applicability of section.**

Sec. 44b. For purposes of determining the date payment of the tax is received under this act, the date of a United States postal service postmark may be considered the date of receipt. However, a tax payment shall not be considered received prior to 7 calendar days before the date of actual receipt. This section does not apply to the payment of the tax prior to the sale provided under section 60.

**History:** Add. 1994, Act 297, Imd. Eff. July 14, 1994.

**Popular name:** Act 206