STATE TAX LIEN REGISTRATION ACT

Act 203 of 1968

AN ACT to provide for the recording and filing of notices of state tax liens and discharges of tax liens.

History: 1968, Act 203, Eff. July 1, 1968

The People of the State of Michigan enact:

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211.681 Short title.

Sec. 1.

This act shall be known and may be cited as the "state tax lien registration act".

History: 1968, Act 203, Eff. July 1, 1968

211.682 Certificates and notices of liens upon real or personal property; filing.

Sec. 2.

(a) Notices of liens upon real property for taxes payable to the state, and certificates and notices affecting the liens shall be recorded in the office of the register of deeds of the county or counties in which the real property subject to a state tax lien is situated.

(b) Notices of liens upon personal property, whether tangible or intangible, for taxes payable to the state and certificates and notices affecting the liens shall be filed as follows:

(1) If the person against whose interest the tax lien applies is a corporation or a partnership whose principal executive office is in this state, as these entities are defined in the applicable tax laws of the state, in the office of the secretary of state.

(2) In all other cases in the office of the register of deeds of the county where the taxpayer resides at the time of filing of the notice of lien.

History: 1968, Act 203, Eff. July 1, 1968

211.683 Certification by collecting agency.

Sec. 3.

Certification by the state collecting agency of notices of liens, certificates or other notices affecting tax liens entitles them to be filed and no other attestation, certification or acknowledgment is necessary.

History: 1968, Act 203, Eff. July 1, 1968

211.684 Marking, holding, indexing, and indorsing notice; duties of secretary of state as to refiled notice of state tax lien or certain certificates; attachment of refiled notice or certificate to original notice of lien; entering refiled notice or certificate in tax lien index; issuance of certificate by filing officer upon request; contents; fee; copies; removal of refiled notice or certificate from file; indexing refiled notice; state tax lien assessed and filed or recorded in error; statement.

Sec. 4.

(1) If a notice of state tax lien or a notice of revocation of any certificate described in subsection (2) is presented to the secretary of state, the secretary of state shall cause the notice to be marked, held, and indexed pursuant to section 9519 of the uniform commercial code, 1962 PA 174, MCL 440.9519, as if the notice were a financing statement within the meaning of that act. If a notice of state tax lien, a refiled notice of state tax lien, or a notice of revocation of any certificate described in subsection (2) is presented to any other officer described in section 2, the officer shall indorse the notice with his or her identification and the date and time of receipt and immediately file it alphabetically or enter it in an alphabetical index showing the name and address of the person named in the notice, the date and time of receipt, the serial number of the state collecting agency, and the total unpaid balance of the assessment appearing on the notice of lien.

(2) If a refiled notice of state tax lien or a certificate of release, nonattachment, discharge, or subordination of any tax lien is presented to the secretary of state for filing, the secretary of state shall do all of the following:

(a) Subject to subsection (5), cause the refiled notice of state tax lien to be marked, held, and indexed as if the notice is a continuation statement within the meaning of the uniform commercial code, 1962 PA 174, MCL 440.1101 to 440.11102.

(b) Cause a certificate of release or nonattachment to be marked, held, and indexed as if the certificate were a termination statement within the meaning of the uniform commercial code, 1962 PA 174, MCL 440.1101 to 440.11102.

(c) Cause a certificate of discharge or subordination to be held, marked, and indexed as if the certificate were a release of collateral within the meaning of the uniform commercial code, 1962 PA 174, MCL 440.1101 to 440.11102.

(3) Subject to subsection (5), if a refiled notice of state tax lien or any of the certificates or notices referred to in subsection (2) is presented for filing with any other filing officer specified in section 2, he or she shall attach the refiled notice or the certificate to the original notice of lien and shall enter the refiled notice or the certificate with the date of filing in any alphabetical state tax lien index on the line where the original notice of lien is entered.

(4) Upon request of any person, the filing officer shall issue his or her certificate showing whether there is on file, on the date and hour stated therein, any notice of state tax lien or certificate or notice affecting the lien, filed or after July 1, 1968, naming a particular person, and if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate. The fee for a certificate is $3.00. Upon request the filing officer shall furnish a copy of any notice of state tax lien or notice or certificate affecting a state tax lien for a fee of $1.00 per page.

(5) If a refiled notice of a state tax lien is not presented to the filing officer for filing within 7 years and 60 days after the date on which a notice of a state tax lien or the latest refiled notice of that state tax lien is filed, the filing officer may remove the notice of a state tax lien and any related refiled notice of a state tax lien or any certificate described in subsection (2) from the file. If a refiled notice of a state tax lien is presented to the filing officer after the

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removal of any document from the file pursuant to this subsection, the notice shall be indexed as provided for a notice of a state tax lien under subsection (1).

(6) If a state tax lien has been assessed and filed or recorded in error, the certificate of release or discharge shall contain a statement that explains that the tax lien has been assessed and filed or recorded in error.

History: 1968, Act 203, Eff. July 1, 1968 ;-- Am. 1989, Act 47, Imd. Eff. June 12, 1989 ;-- Am. 2000, Act 352, Eff. July 1, 2001

Compiler's Notes: In subsection (4), the words "filed or after July 1, 1968" evidently should read "filed on or after July 1, 1968".

211.685 Fee for recording or filing and indexing notice of lien, certificate, or notice affecting tax lien; billing state collecting agencies; recovery of fees by state collecting agency.

Sec. 5.

(1) The fee for recording or filing and indexing a notice of lien or certificate or notice affecting the tax lien is as follows:

(a) For a tax lien, on real estate or on tangible and intangible property, the same fee provided by law for recording a real estate mortgage.

(b) For a certificate of discharge or subordination, the same fee provided by law for recording a discharge of a real estate mortgage.

(c) For all other notices, including a certificate of release or nonattachment, the same fee provided by law for recording a real estate mortgage.

(2) A register of deeds shall bill the state collecting agencies on a monthly basis for fees for documents filed by the agencies, unless alternative payment methods are established.

(3) The secretary of state shall not charge or collect a fee for filing and recording an instrument presented by a state collecting agency.

(4) A state collecting agency may recover fees paid under this section from the person liable for the unpaid tax as additional costs.

History: 1968, Act 203, Eff. July 1, 1968 ;-- Am. 1969, Act 34, Imd. Eff. July 10, 1969 ;-- Am. 2016, Act 227, Eff. Oct. 1, 2016

211.686 Failure to file or record state tax lien.

Sec. 6.

A state tax lien not filed or recorded pursuant to this act shall be void against any mortgagee, pledgee, purchaser (including land contract purchaser) or judgment creditor who secured any interest in the property subject to the lien prior to the time such notice of lien was filed or recorded, as provided for in this act.

History: 1968, Act 203, Eff. July 1, 1968

211.687 Effective date.

Sec. 7.

This act shall take effect July 1, 1968.

History: 1968, Act 203, Eff. July 1, 1968

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