

REAL ESTATE TRANSFER TAX (EXCERPT)
Act 134 of 1966

207.511 Recording, requirements; detachment of affidavit; use.

Sec. 11.

(a) No written instrument subject to this act shall be recorded in the office of any register of deeds of any county of this state unless documentary stamps as required by this act have been purchased at the time of presentation by the party responsible for their purchase according to subsection (2) of section 2. The stamps shall be affixed to the face of the instrument prior to recording unless the person specifically requests that the instrument be recorded prior to the affixing of the stamps. In the latter case, the stamps may be affixed to the reverse side of the instrument, however, in those cases where it is necessary to record said reverse side, the stamps shall be affixed after recording by the register of deeds. If the instrument of transfer is not subject to the tax, the instrument shall state on its face the reason for the exemption. Any instrument accepted for recording which is not in accordance with this act shall not affect the validity of such recording as to notice.

(b) An affidavit attached to a written instrument under the provisions of this act shall not be recorded and shall be detached from the written instrument prior to the recording of the instrument. Such affidavit shall be used for county fund auditing purposes only and shall not be disclosed to any other person.

History: 1966, Act 134, Eff. Jan. 1, 1968 ;-- Am. 1967, Act 258, Imd. Eff. July 19, 1967 ;-- Am. 1968, Act 327, Imd. Eff. July 3, 1968