

**PURCHASE OF DELINQUENT TAX LANDS (EXCERPT)**  
**Act 260 of 1931**

**211.421 Lands sold for delinquent taxes and drain assessments; purchase by governmental units.**

Sec. 1. The governing body of a county, city, village, township, school district or drainage district may appropriate money and purchase lands at the statutory sale of lands for delinquent drain assessments. In case of the purchase of such lands such governing body may also appropriate money and purchase the same lands, if they are tax delinquent, at the statutory sale of lands by county treasurers for delinquent general property taxes, it being the intent of this act to afford protection to the investment that any such local governmental unit may have in drains.

**History:** 1931, Act 260, Eff. Sept. 18, 1931;—CL 1948, 211.421;—Am. 1965, Act 99, Imd. Eff. June 28, 1965.