

JEOPARDY ASSESSMENT OF PERSONAL PROPERTY TAXES (EXCERPT)
Act 55 of 1956

211.693 Affidavit; filing; notice to taxpayer.

Sec. 3. Not later than the next business day after the date of the jurat of an affidavit under section 2, the treasurer shall record the affidavit or a true copy of the affidavit with the register of deeds of the county in which the property was located on the tax day, in the same manner as is provided by law for the filing and recording of financing statements with registers of deeds under part 5 of article 9 of the uniform commercial code, 1962 PA 174, MCL 440.9501 to 440.9526. The treasurer shall at the same time notify the assessed taxpayer of the recording by mailing notice to the taxpayer at the address at which the personal property taxed is then located, or if the location is unknown, to the address where the personal property was located on the tax day, and shall attach a copy of the affidavit to the notice. The failure to mail a notice does not affect the validity of the jeopardy tax or impair the lien imposed under section 4.

History: 1956, Act 55, Imd. Eff. Apr. 2, 1956;—Am. 2018, Act 191, Eff. Sept. 18, 2018.