

**TAXES ON STATE TAX LANDS**  
**Act 263 of 1897**

AN ACT to authorize the auditor general to accept payment of taxes and charges from the owner of any description of land held by the state as state tax lands.

**History:** 1897, Act 263, Eff. Aug. 30, 1897.

*The People of the State of Michigan enact:*

**211.541 Land held as state tax land with other land; tax application; affidavit; proportionate payment; deed.**

Sec. 1. If any person, firm, or corporation, owning or claiming to own 1 or more government subdivisions of land or 1 or more lots or blocks included within the limits of any township, village, or city plat included in the assessment with other government subdivisions of land or with other lots or blocks upon the tax roll, makes an affidavit, or causes an affidavit to be made by any person having knowledge of the facts, to the state treasurer, setting forth that the person, firm, or corporation owns at the time of making the affidavit the government subdivision of land or the lot, lots, or blocks and that the government subdivision or lot, lots, or blocks have been included upon the assessment roll and have been sold and are held as state tax land with other government subdivisions of land or with other lots or blocks and that the affiant seeks to pay all the taxes assessed against the land, and upon tender by the person, firm, or corporation to the state treasurer, the proportionate amount of taxes, interest, and charges accrued against that description of land as appearing by the tax lists and records at the time the tender or payment and affidavit is made, the state treasurer shall, upon payment, issue to that person, firm, or corporation, a deed of the description or descriptions of land described in the affidavit.

**History:** 1897, Act 263, Eff. Aug. 30, 1897;—CL 1897, 3984;—Am. 1913, Act 225, Eff. Aug. 14, 1913;—CL 1915, 4198;—CL 1929, 3750;—CL 1948, 211.541;—Am. 2002, Act 180, Imd. Eff. Apr. 23, 2002.