

## THE GENERAL PROPERTY TAX ACT (EXCERPT)

Act 206 of 1893

### RETURN OF DELINQUENT TAXES.

**211.55 Duplicate statement of uncollected taxes on roll; unpaid special assessment as delinquent tax; original tax roll as delinquent roll; tax roll forms; affidavit; stamp or marking to note payment of delinquent tax; certificate; rejection of tax; duplicate statement of school taxes collected and school taxes unpaid; recordation and filing of duplicate statements or copies; receipt and statements as vouchers.**

Sec. 55. A township treasurer or other collecting officer who is unable to collect any of the taxes on the roll, assessed on real or personal property, shall make a duplicate statement of the same with a full and perfect description of the property, as entered on the tax roll, with the taxes assessed upon each parcel as shown on the roll and the name of the person to whom the property is assessed. A township treasurer or other collecting officer may include as a delinquent tax any unpaid special assessment which is delinquent on the last day of February in the delinquent taxes returned to the county treasurer the next day pursuant to this section. A delinquent special assessment included as a delinquent tax pursuant to this section shall, after return to the county treasurer, be a valid tax for all purposes under this act. In lieu of this delinquent tax roll, the original tax roll may be used as a delinquent roll, if the use is approved by a resolution adopted by the county board of commissioners. If the original tax roll is used as a delinquent roll the amount of the taxes which remain unpaid on a piece of property at time of settlement with the county treasurer shall be extended in total to a column provided in the tax roll for this purpose. The aggregate total of this delinquent tax column in the tax roll constitutes the total taxes returned delinquent to the county treasurer. The state treasurer may prescribe a tax roll form which meets the requirements of this section or approve or disapprove tax roll forms adopted by the various tax collecting local units.

The collecting officer shall attach his affidavit to the tax roll or delinquent roll stating the aggregate amount of taxes remaining unpaid and the amounts remaining unpaid for each taxing unit and the amount of all moneys collected on account of taxes. The affidavit shall state in substance that the sums mentioned in the statement as uncollected remain unpaid and that the collecting officer has not, upon diligent inquiry, been able to discover any goods or chattels belonging to the person liable to pay the sums upon which he could levy the same.

If the original tax roll is used as a delinquent tax roll the county treasurer, upon receipt of the payment of an item of delinquent tax, shall note the fact of the payment of delinquent tax in the roll using a distinctive stamp or marking which clearly indicates that the tax was paid to the county treasurer, the date of payment and the number of the delinquent tax receipt. The county treasurer shall immediately compare the affidavits of the tax collecting officer with regard to the taxes collected and taxes remaining unpaid with the tax roll. If the county treasurer finds them to be correct, a certificate shall be added to each of them showing that the county treasurer has examined and compared the statements with the tax roll and found them correct, and shall file the original of the statements in his office and forward the duplicate to the township clerk who shall file them in his office. The county treasurer at any time may reject any tax upon land which has been twice assessed, or upon any parcel which is so erroneously or defectively described upon the tax roll that it cannot be correctly and easily ascertained. The township treasurer or other collecting officer upon filing the statement with the county treasurer, or within 5 days thereafter, shall file a duplicate statement with the secretary or director of each school district showing the amount of school taxes collected for the school district and the amount of school taxes remaining unpaid which have been returned delinquent to the county treasurer. The township treasurer or other collecting officer at the time of filing the statement shall also prepare duplicate statements or copies thereof to be signed and approved by the secretary or director of each school district which shall be recorded by the township clerk and filed with the supervisor of the township. The county treasurer shall give to the township treasurer a receipt, stating the amount of moneys paid by the township treasurer, for which the township shall receive a credit on the books of the county treasurer, and shall also give the township treasurer a statement of all taxes rejected, the amount of delinquent taxes returned, and the amount of any unpaid taxes on personal property, which receipt and statements shall be the vouchers of the treasurer of the amounts specified therein.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3878;—CL 1915, 4051;—CL 1929, 3446;—Am. 1931, Act 87, Eff. Sept. 18, 1931;—Am. 1937, Act 149, Imd. Eff. July 2, 1937;—Am. 1939, Act 37, Imd. Eff. Apr. 13, 1939;—Am. 1943, Act 230, Eff. July 30, 1943;—Am. 1945, Act 269, Eff. Sept. 6, 1945;—Am. 1947, Act 282, Eff. Oct. 11, 1947;—CL 1948, 211.55;—Am. 1951, Act 117, Imd. Eff. May 31, 1951;—Am. 1971, Act 87, Imd. Eff. Aug. 4, 1971;—Am. 1977, Act 166, Imd. Eff. Nov. 16, 1977.

**Popular name:** Act 206

**211.55a Repealed. 1999, Act 123, Imd. Eff. July 23, 1999.**

**Compiler's note:** The repealed section pertained to certified special residential property tax roll.

**Popular name:** Act 206

**211.56 Indorsing settlement of bond on statement; discharge from obligation of bond; liability on bond for incorrect returns; deposit, filing, and preservation of tax roll; tax roll as evidence; statement of uncollected personal property taxes; warrant authorizing collection; payment of sums collected; credit and receipt for collection; liability; agreement for collection of delinquent personal property taxes; condition; notice demanding payment; neglecting or refusing to pay tax; distraint and sale; legal and equitable remedies; collection, deposit, and use of fees, interest, penalties, costs, charges, or expenses; transfer of excess money; distribution of taxes collected.**

Sec. 56. (1) The county treasurer shall indorse on the statement given to the township treasurer the fact of the settlement on the bond of the township or city treasurer, which indorsement shall operate as a discharge of the township or city treasurer and his or her sureties from the obligation on the bond, unless the return of the treasurer is incorrect, in which case the bond shall continue in force, and the township or city treasurer and his or her sureties shall be liable on the bond for all damages occasioned by incorrect returns. The township treasurer shall immediately deposit his or her tax roll with the county treasurer, who shall file and preserve the tax roll in his or her office. This tax roll or a certified copy of this tax roll shall, for all purposes and in all courts, actions, and proceedings, be taken, held, and used as evidence, in the same manner and with like effect as the original roll.

(2) The county treasurer shall give the township or city treasurer a statement of all the personal property taxes which remain uncollected, taken from the return of the township or city treasurer, with a warrant authorizing the township or city treasurer, or his or her successor, to collect them pursuant to law, and after receipt of this statement the township or city treasurer, or his or her successor, shall have the same power to collect the personal property taxes as under the original warrant. A township or city shall not be required to advance to the county treasurer or school district treasurer the amount of any unpaid county and school district taxes assessed against personal property, but any sums collected by any township or city treasurer upon county personal property taxes subsequent to the settlement with the county treasurer shall be paid to the county treasurer and any sums collected by any township or city treasurer upon school district personal property taxes subsequent to the settlement with the county treasurer shall be paid to the school district treasurer within 10 days after the collection. The county treasurer and the township or city treasurer shall then credit the remitted personal property tax collections upon the returned tax roll and give receipt for them. The bond, if any, given by the township or city treasurer to the county treasurer covering the collection of county and school taxes shall not be kept in force on account of any unpaid personal property taxes but in case any treasurer should default in the payment to the county treasurer of any collected county personal property taxes or to the school district treasurer of any collected school district personal property taxes, after the termination of the bond, then the township or city of which he or she is treasurer shall be liable for these tax collections.

(3) Notwithstanding subsection (2) and upon an agreement entered into by the governing body of the local property tax collecting unit and the county board of commissioners with the concurrence of the county treasurer, the county treasurer shall be responsible for the collection of the delinquent personal property taxes of the city or township. The agreement shall specify the period during which the county treasurer shall be responsible for the collection of delinquent personal property taxes. However, a county may condition such an agreement upon the county entering into similar agreements with other local property tax collecting units in the county. After the accounting has been made and the other duties required by this section are performed, the county treasurer shall collect delinquent personal property taxes collected by the local property tax collecting unit which has entered into an agreement pursuant to this subsection. Within 120 days after March 1 of each year the county treasurer shall send notices to all known delinquent personal property taxpayers, demanding payment of the delinquent personal property taxes. Failure to send or receive the notice shall not in any way prejudice the right to collect or enforce the payment of the tax. If a delinquent personal property taxpayer neglects or refuses to pay the tax, the county treasurer shall have powers of distraint and sale identical to those given to the township or city treasurer in section 47. The county treasurer may also use whatever remedies there may be at law or equity for the collection of any indebtedness in order to enforce the payment of the tax. The county treasurer shall add to the amount of the assessed tax any collection or administration fee, distraint and sale fee, interest, penalty, or charge provided by this act and shall also collect whatever costs, fees, or expenses allowed by a court in which action was taken. For each county that has agreed to collect delinquent personal property taxes pursuant to this subsection, a county delinquent personal

property tax administrative fund is established and all fees, interest, penalties, costs, charges, or expenses the county treasurer collects pursuant to this subsection shall be deposited into this fund. The money in this fund shall be used by the county treasurer to pay the costs of collecting delinquent personal property taxes. To the extent that money in this fund exceeds the cost of collecting delinquent personal property taxes, the county treasurer shall intermittently transfer the excess money to the general fund of the county. The amount of the assessed taxes collected by the county treasurer shall be distributed to the different taxing units in the same manner as the delinquent real property taxes collected by him or her are distributed.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3879;—CL 1915, 4052;—CL 1929, 3447;—Am. 1933, Act 200, Eff. Oct. 17, 1933;—Am. 1945, Act 269, Eff. Sept. 6, 1945;—Am. 1947, Act 339, Eff. Oct. 11, 1947;—CL 1948, 211.56;—Am. 1971, Act 144, Imd. Eff. Nov. 12, 1971;—Am. 1982, Act 539, Eff. Mar. 30, 1983.

**Popular name:** Act 206

### **211.56a Personal property taxes uncollected for 5 years; petition; striking from rolls; judgment; duties of county treasurer.**

Sec. 56a. (1) If a tax levied on personal property remains uncollected for more than 5 years after that tax becomes delinquent, the township or city treasurer shall prepare a statement showing all of the following:

- (a) The taxes levied upon personal property that remain unpaid.
- (b) The names of the persons against whom those taxes were assessed.
- (c) The amount assessed against each person that remains uncollected, together with all fees, penalties, and interest due under this act or under a city charter.

(2) The original copy of the statement prepared pursuant to subsection (1) shall be filed with the circuit court of the county in which the township or city is located together with a petition. Two or more township or city treasurers may file a joint petition under this section.

(3) The petition shall state all of the following:

(a) That the taxes upon personal property as shown in the statement have remained unpaid for more than 5 years after they were returned to the county treasurer as delinquent.

(b) That the taxes have remained delinquent despite the fact that the township or city treasurer or his or her predecessors in office exercised due diligence in an effort to collect the taxes.

(c) The taxes are, to the township or city treasurer's best knowledge and information, uncollectible.

(4) The petition shall request that a date, not less than 30 nor more than 45 days after the date of filing the petition, be set for a hearing on the petition and that the court enter a judgment in favor of the township or city, striking those taxes from the tax rolls of the county and township or city. If a judgment is entered in favor of the township or city, the taxes in the statement shall cease to constitute an asset of the township or city, the county in which the township or city is located, and any school district or other taxing entity in which the personal property was located at the time it was assessed for taxes.

(5) The township or city treasurer shall, not less than 10 days before the date set by the circuit court for the hearing, notify the county treasurer and the clerk or secretary of any school district in which any personal property may have been located at the time it was assessed for taxes that a petition was filed with the circuit court under this section, that the statement required under this section was prepared, and the date set for the hearing on the petition.

(6) Within 15 days after the hearing on the petition, the court shall enter a judgment that as to all items or personal taxes set forth in the statement of uncollected taxes filed with the court for which the township or city treasurer and his or her predecessors in office have exercised due diligence in an effort to collect the taxes upon that personal property, those taxes shall be stricken from the tax rolls of the county and of the township or city and shall cease to constitute an asset of the township or city, the county in which the township or city is located, and any school district in which the personal property was located at the time it was assessed for taxes, and that the debt created by the provisions of this act or by any city charter of the person assessed for those taxes to the township or city shall, from the date of entry of the judgment, assume the status of a debt against which the statute of limitations has run.

(7) A copy of the judgment shall be served upon the county clerk, the clerk of the township or city, and the clerk or secretary of each school district located in the township or city.

(8) In a county in which the county treasurer collects delinquent personal property taxes as provided in section 56, the county treasurer shall undertake and carry out all of the proceedings to strike delinquent personal property taxes from the county tax rolls as provided in this section.

**History:** Add. 1941, Act 234, Imd. Eff. June 16, 1941;—Am. 1947, Act 339, Eff. Oct. 11, 1947;—CL 1948, 211.56a;—Am. 1998, Act 435, Imd. Eff. Dec. 30, 1998.

**Popular name:** Act 206

**211.57 Statement of unpaid taxes; return of delinquent taxes; extension of time; rules; notices.**

Sec. 57. (1) If a county treasurer receives from a township, city, or village treasurer a statement of unpaid taxes, together with a list of the property on which the unpaid taxes are delinquent, verified according to law, the county treasurer shall enter the unpaid taxes at length on the books in his or her office provided for that purpose. The county treasurer shall make a statement of all descriptions of property returned as delinquent for unpaid taxes, except those rejected by him or her, with the taxes assessed upon those descriptions respectively. The statement, as made and compared, is the return of delinquent taxes by the county treasurer to the department of treasury under this act, and shall be completed not later than the May 1 immediately following the return to the county treasurer of the statements of the township, city, or village treasurers. The state treasurer may extend for a period not to exceed 30 days the time within which the statement shall be completed. The state treasurer shall promulgate rules and regulations governing and shall supervise the preparation of the statement. The statement shall be kept on file in the office of the county treasurer as custodian for the state treasurer and shall not be forwarded to the state treasurer. The county treasurers shall perform the duties with respect to the maintenance and correction of the statement as prescribed by the state treasurer. The statement takes the place of the records of delinquent taxes in the department of treasury before sale of property for delinquent taxes, as provided in this act.

(2) For taxes levied before January 1, 1999, within 120 days after the county treasurer receives from the township, city, or village treasurers a statement of unpaid taxes, together with a list of the property on which the unpaid taxes are delinquent, verified according to law, the county treasurer shall mail to the persons to whom those unpaid taxes were levied as well as the legal owner of the property, if they are not the same party, a notice that the taxes have been returned to the county treasurer as unpaid. The notice shall state the amount of taxes unpaid, and penalties, interest, and charges on the taxes, and shall state that a description of the property assessed is on file in the office of the county treasurer.

(3) For taxes levied before January 1, 1999, within 120 days after March 1 of the year following the return of the delinquent taxes to the county treasurer, the county treasurer shall again mail the notice on all parcels for which the tax is still unpaid.

(4) Any person who wishes at any time to receive notice of the return of taxes on a parcel of property may pay an annual fee not to exceed \$5.00 by February 1 to the county treasurer and specify the parcel identification number and address of the property. The county treasurer shall notify the person if the property is returned delinquent within that year.

(5) The notices required by this section shall be sent by first class mail, address correction requested.

**History:** 1893, Act 206, Eff. June 12, 1893;—Am. 1897, Act 225, Imd. Eff. May 29, 1897;—CL 1897, 3880;—CL 1915, 4053;—CL 1929, 3448;—Am. 1935, Act 243, Imd. Eff. June 8, 1935;—Am. 1937, Act 325, Imd. Eff. July 27, 1937;—Am. 1939, Act 37, Imd. Eff. Apr. 13, 1939;—CL 1948, 211.57;—Am. 1967, Act 193, Eff. Nov. 2, 1967;—Am. 1976, Act 292, Imd. Eff. Oct. 25, 1976;—Am. 1993, Act 291, Imd. Eff. Dec. 28, 1993;—Am. 1999, Act 123, Eff. Oct. 1, 1999.

**Popular name:** Act 206

**211.57a State treasurer to prescribe practice for county treasurers; failure of county treasurer to comply; state treasurer to complete work; expense borne by county; state treasurer to furnish to county treasurers changes in tax laws.**

Sec. 57a. (1) It is the duty of the state treasurer to prescribe uniform practices, forms, and methods that shall be used by the several county treasurers of this state in carrying out this act. All proceedings under the authority of this act shall be conducted in conformity with the uniform practices prescribed by the state treasurer. On the neglect or failure on the part of any county treasurer to abide by the uniform practices and use the uniform forms prescribed, the state treasurer may give notice in writing to the county clerk and to the county board of commissioners, or in lieu of the board of commissioners, the board of county auditors in counties having a county board of auditors, which notice shall state the facts constituting the alleged neglect or failure. If the alleged neglect or failure is not corrected within 10 days after giving the notice, the state treasurer shall have complete power and authority, by himself or herself or his or her deputy or authorized agents, to enter the office of the county treasurer and complete the work in the office in conformity with the uniform practices, the expenses of that work to be charged back to the county, which expense shall be paid from the general fund of the county.

(2) The state treasurer shall, within 30 days after the final adjournment of the legislature in every year, furnish the county treasurers with instructions relative to changes made in the tax laws of this state with respect to the duties of the township treasurers and county treasurers in connection with the collection of taxes. The several county treasurers shall, within 7 days after the receipt of those instructions, forward a copy

of the instructions to each township treasurer in his or her respective county. The instructions shall contain all changes made since the filing of the previous instructions. In case of the furnishing of the first instructions to county treasurers under the provisions of this section, all changes of tax collection procedure as well as instructions with respect to tax collection procedures shall be furnished.

**History:** Add. 1939, Act 37, Imd. Eff. Apr. 13, 1939;—CL 1948, 211.57a;—Am. 1953, Act 34, Imd. Eff. Apr. 29, 1953;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

**Popular name:** Act 206

#### **211.58 Payments to county treasurer; receipt; numbering; certificate.**

Sec. 58. After the return of lands for unpaid taxes, the county treasurer is authorized to receive, under like provisions as in section 53, the amounts of the several taxes or any of them due, and the board of commissioners in each county may authorize notice to be given to all delinquent taxpayers so far as known. Neither taxes nor special assessments that are delinquent may be paid under protest to the county treasurer. The county treasurer shall issue duplicate receipts for all the taxes received by him or her, which shall be accounted for by the county clerk, or by the board of auditors in counties having a board of auditors, 1 of the duplicate receipts shall be delivered to the person paying the taxes, and 1 filed in the office of the county treasurer, which receipt shall be available to the county clerk or board of county auditors in counties having a board of auditors for abstracting and accounting purposes. All receipts issued under the provisions of this section shall be consecutively numbered by the printer and by the printer delivered to the county clerk who shall account for the receipts. At the time the printer delivers the receipts to the county clerk, the printer shall notify the state treasurer of the delivery, specifying the quantity and numbers of the receipts. Except when the final installment of the tax is paid, the county treasurer shall not issue a receipt for a payment of less than \$1.00 and any tax or installment then sought to be paid in an amount less than \$1.00 shall not be discharged or considered paid unless the sum of \$1.00 is paid, and the difference between the amount of the tax paid and \$1.00 shall be considered to be a part payment of the cost of issuing the receipts and shall be credited to the general fund of the county. In the case of payments by the same taxpayer as many descriptions shall be included in 1 receipt as will be sufficient to make a payment of \$1.00. When payment of the taxes on any parcel or description of land or on any undivided share of land is made to any county treasurer, the treasurer shall place or cause to be placed upon the face of the receipt or redemption certificate, the following certificate: "I hereby certify that application was made to pay all taxes and special assessments due and payable at this office on the description shown in this receipt except for the years and items as follows:

(Signed).....Treas."

Every receipt shall be deemed to include the foregoing certificate, and unless otherwise noted on the certificate, shall be construed as an application to pay all taxes and special assessments assessed against the property described on the certificate and then due and payable at the office of the treasurer issuing the receipt. Future installments of special assessments shall not be considered as being then due and payable.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3881;—Am. 1905, Act 213, Eff. Sept. 16, 1905;—Am. 1913, Act 76, Eff. Aug. 14, 1913;—CL 1915, 4054;—Am. 1917, Act 320, Eff. Aug. 10, 1917;—CL 1929, 3449;—Am. 1931, Act 239, Eff. Sept. 18, 1931;—Am. 1937, Act 325, Imd. Eff. July 27, 1937;—Am. 1939, Act 37, Imd. Eff. Apr. 13, 1939;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—CL 1948, 211.58;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

**Compiler's note:** Act 126 of 1933, referred to in this section, was repealed by Act 180 of 1980.

**Popular name:** Act 206

#### **211.59 Payment of taxes on property returned as delinquent; interest and county property tax administration fee; allocation and distribution of taxes and interest; additional charge as lien on property; crediting expense charge to land reutilization fund and to general fund; reimbursement of state and county; disposition and use of county property tax administration fee; claim by certain persons for credit on taxes paid for principal property; indicating fee on delinquent tax roll; disposition and use of fees.**

Sec. 59. (1) A person may pay the taxes, any 1 of the taxes, a portion of the taxes specified by resolution of the county board of commissioners, or if a specification is not made by a resolution of the county board of commissioners, a portion of the taxes approved by the county treasurer on a parcel or description of property returned as delinquent, or on an undivided share of a parcel or description of property returned as delinquent. For taxes levied on real property before January 1, 1999 and for taxes levied on personal property, the amount paid under this subsection shall include interest computed from the March 1 after the taxes were assessed at the rate of 1% per month or fraction of a month, except as provided in section 89, and 4% of the delinquent taxes as a county property tax administration fee that shall be a minimum of \$1.00 per payment of delinquent taxes, except as provided in section 89. Payment under this subsection shall be made to the county treasurer of



the county in which the property is forfeited to a county treasurer pursuant to section 78g. The county treasurer and the treasurer for the local tax collecting unit shall allocate and distribute the taxes and interest paid proportionately among the county or local tax collecting unit funds and the property tax administration fee returned as delinquent under section 44(6) to the treasurer of the local tax collecting unit who transmitted the taxes returned as delinquent. For taxes levied before January 1, 1999, on all descriptions of property with unpaid taxes on the October 1 before the time prescribed for the sale of a tax lien on the property, an additional \$10.00 shall be charged for expenses, which shall be a lien on the property. If collected, before January 1, 2006, \$5.00 of this expense charge shall be credited to a restricted revenue fund of this state, to be known as the delinquent property tax administration fund, and after December 31, 2005 \$5.00 of this expense charge shall be deposited in the land reutilization fund created in section 78n, to reimburse this state for the cost of publishing the lists of property and other expenses, and \$5.00 shall belong to the general fund of the county to reimburse the county for the expense incurred in preparing the list of delinquent property for sale or forfeiture.

(2) For taxes levied before January 1, 1999, the property tax administration fee paid to the county treasurer shall be credited to the general fund of the county and the property tax administration fee paid to the state treasurer shall be credited to the land reutilization fund created in section 78n. Amounts credited to the general fund of the county shall be used only for the purposes specified in subsection (6).

(3) For taxes levied before January 1, 1999, and for taxes levied after December 31, 1998, a county board of commissioners, by resolution, may provide all of the following for taxes paid before May 1 in the first year of delinquency for the principal residence of a senior citizen, paraplegic, hemiplegic, quadriplegic, eligible serviceman, eligible veteran, eligible widow, totally and permanently disabled person, or blind person, as those persons are defined in chapter 9 of the income tax act of 1967, 1967 PA 281, MCL 206.501 to 206.532, if either a claim is made before February 15 for the credit provided by chapter 9 of the income tax act of 1967, 1967 PA 281, MCL 206.501 to 206.532, if that claimant presents a copy of the form filed for that credit to the county treasurer, and if that claimant has not received the credit before March 1; or if a claim was made in the immediately preceding tax year for the credit provided by chapter 9 of the income tax act of 1967, 1967 PA 281, MCL 206.501 to 206.532, and if that claimant resides at the same principal residence as claimed in the immediately preceding tax year:

(a) Any interest, fee, or penalty in excess of the interest, fee, or penalty that would have been added if the tax had been paid before February 15 is waived.

(b) Interest paid under subsection (1) or section 89(1)(a) is waived unless the interest is pledged to the repayment of delinquent tax revolving fund notes or payable to the county delinquent tax revolving fund, in which case the interest shall be refunded from the general fund of the county.

(c) The county property tax administration fee is waived.

(4) The treasurer of the local tax collecting unit shall indicate on the delinquent tax roll if a 1% property tax administration fee was added to taxes collected before February 15.

(5) The fees authorized and collected under this section and credited to the delinquent property tax administration fund shall be used by the department of treasury to pay expenses incurred in the administration of this act.

(6) The county property tax administration fee shall be used by the county to offset the costs incurred in and ancillary to collecting delinquent property taxes and for purposes authorized by sections 87b and 87d.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3882;—Am. 1899, Act 262, Eff. Sept. 23, 1899;—CL 1915, 4055;—Am. 1921, Act 129, Eff. Aug. 18, 1921;—CL 1929, 3450;—Am. 1932, 1st Ex. Sess., Act 30, Imd. Eff. May 12, 1932;—Am. 1933, Act 267, Imd. Eff. July 21, 1933;—Am. 1934, 1st Ex. Sess., Act 21, Imd. Eff. Mar. 28, 1934;—Am. 1937, Act 91, Imd. Eff. June 18, 1937;—Am. 1939, Act 37, Imd. Eff. Apr. 13, 1939;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—CL 1948, 211.59;—Am. 1954, Act 55, Eff. Aug. 13, 1954;—Am. 1966, Act 244, Imd. Eff. July 11, 1966;—Am. 1975, Act 334, Imd. Eff. Jan. 12, 1976;—Am. 1976, Act 292, Imd. Eff. Oct. 25, 1976;—Am. 1977, Act 166, Imd. Eff. Nov. 16, 1977;—Am. 1980, Act 48, Imd. Eff. Mar. 21, 1980;—Am. 1981, Act 162, Eff. Dec. 1, 1981;—Am. 1982, Act 503, Imd. Eff. Dec. 31, 1982;—Am. 1983, Act 254, Imd. Eff. Dec. 29, 1983;—Am. 1999, Act 123, Eff. Oct. 1, 1999;—Am. 2001, Act 97, Imd. Eff. July 30, 2001;—Am. 2006, Act 626, Imd. Eff. Jan. 3, 2007;—Am. 2010, Act 311, Imd. Eff. Dec. 21, 2010.

**Compiler's note:** Section 2 of Act 503 of 1982 provides: "The designation, by this amendatory act, of collection fees as property tax administration fees is intended to clarify the legislative intent and cure any misinterpretation surrounding the fact that a "collection fee" is imposed to cover all costs necessary and incident to the collection of property taxes, including the costs of assessing property values and in the review and appeal processes."

**Popular name:** Act 206