

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

***** 211.102 THIS SECTION IS REPEALED BY ACT 183 OF 2005 EFFECTIVE DECEMBER 31, 2006

211.102 Delinquent tax return to department of natural resources; time; record; failure to pay; forfeiture.

Sec. 102. (1) The county treasurer shall, at the same time he or she makes his or her return of delinquent property to the state treasurer, make a similar return to the department of natural resources of all homestead and part paid state property, the fee of which is in this state, the taxes upon which have not been collected, with a statement of the amount of the taxes.

(2) The department of natural resources shall provide suitable books, and enter in those books the description of every parcel of property returned and the taxes on that property.

(3) The person holding an interest in any parcel of property returned shall, on or before the first day of July following the return, pay to the state treasurer the taxes assessed on that property, with interest at the rate of 1% per month or fraction of a month from the immediately preceding March 1. If the taxes are not paid, the certificate of purchase of that parcel shall become void and that parcel shall be subject to sale and redemption in the same time and manner as property forfeited for nonpayment of interest. A patent shall not be made of that property until all taxes levied on that property are paid.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3925;—Am. 1899, Act 262, Eff. Sept. 23, 1899;—CL 1915, 4101;—CL 1929, 3495;—CL 1948, 211.102;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

Compiler's note: The office of commissioner of the state land office, referred to in this section, was abolished and its powers and duties transferred to the public domain commission by § 322.221. The public domain commission was in turn abolished and its powers and duties transferred to the department of conservation by § 299.2. The department of conservation was transferred to the department of natural resources by § 16.352.

Popular name: Act 206