

**WITHHOLDING LANDS FROM SALE (EXCERPT)**  
**Act 92 of 1943**

**211.372 Withholding certain land from sale; conveyance to grantees; delinquent taxes and special assessments; payment and certification; liens.**

Sec. 2.

(1) The land or part of the land withheld shall be conveyed by deed by the department to the grantee or grantees, including this state, that would have had title to the land if the apparent title had not vested in this state as a result of tax sale proceedings.

(2) If any taxes or special assessments are lawfully due upon the land because the public interest was acquired after the tax day, after the special assessments had become a lien, or for any other reason, the taxes and special assessments shall be paid to the county treasurer and to the city treasurer if the land lies within the limits of a city collecting its own delinquent taxes and special assessments and the fact of the payment shall be certified to the department by the state treasurer prior to the execution and delivery of the conveyance. The taxes and special assessments shall be distributed and accounted for in the same manner as if paid at the time of the acquisition of the interest of the public in the land.

(3) Interest and penalties due upon the taxes and special assessments shall not be required to be computed or paid beyond the time when the public acquired an interest in the land.

(4) If the public interest in the land was less than a fee simple absolute prior to the apparent vesting of title in this state, this state or any board, officer, commission, department, public corporation, governmental subdivision, agency, municipal or quasi-municipal corporation of this state paying the valid taxes and special assessments shall have a lien on the land or interest in the land not publicly owned for the portion of the amount paid that is lawfully chargeable to the interest not owned by the public, as described in this section. The lien may be foreclosed in the circuit court for the county in which the land or any part of the land is situated. The lien shall bear interest at the rate of 6% per annum from the date of the payment.

**History:** 1943, Act 92, Imd. Eff. Apr. 13, 1943 ;-- CL 1948, 211.372 ;-- Am. 2002, Act 179, Imd. Eff. Apr. 23, 2002

**Compiler's Notes:** For transfer of powers and duties of department of natural resources and environment to department of natural resources, see E.R.O. No. 2011-1, compiled at MCL 324.99921.