

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

**211.373 Withholding certain lands from sale; taxes and special assessments subsequently assessed rejected by state treasurer and reassessed.**

Sec. 3.

Taxes and special assessments subsequently assessed upon property acquired by the public prior to the tax day shall be rejected by the state treasurer and shall be reassessed in the same manner as if the land or part of the land had not been sold at tax sale. In case a geographical part only of the land was owned by the public prior to the apparent vesting of title in this state as the result of tax sale proceedings, the remaining part of the land shall be disposed of by the department in the usual manner, and a division of the taxes and special assessments shall be made in the same manner as though the taxes had not yet become delinquent.

**History:** 1943, Act 92, Imd. Eff. Apr. 13, 1943 ;-- CL 1948, 211.373 ;-- 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.