

**STATE TAX LIEN REGISTRATION ACT (EXCERPT)**  
**Act 203 of 1968**

\*\*\*\*\* 211.685.amended THIS AMENDED SECTION IS EFFECTIVE OCTOBER 1, 2016 \*\*\*\*\*

**211.685.amended Fee for recording or filing and indexing notice of lien, certificate, or notice affecting tax lien; billing state collecting agencies; recovery of fees by state collecting agency.**

Sec. 5. (1) The fee for recording or filing and indexing a notice of lien or certificate or notice affecting the tax lien is as follows:

(a) For a tax lien, on real estate or on tangible and intangible property, the same fee provided by law for recording a real estate mortgage.

(b) For a certificate of discharge or subordination, the same fee provided by law for recording a discharge of a real estate mortgage.

(c) For all other notices, including a certificate of release or nonattachment, the same fee provided by law for recording a real estate mortgage.

(2) A register of deeds shall bill the state collecting agencies on a monthly basis for fees for documents filed by the agencies, unless alternative payment methods are established.

(3) The secretary of state shall not charge or collect a fee for filing and recording an instrument presented by a state collecting agency.

(4) A state collecting agency may recover fees paid under this section from the person liable for the unpaid tax as additional costs.

**History:** 1968, Act 203, Eff. July 1, 1968;—Am. 1969, Act 34, Imd. Eff. July 10, 1969;—Am. 2016, Act 227, Eff. Oct. 1, 2016.