

# SENATE BILL No. 914

December 4, 2001, Introduced by Senator MC COTTER and referred to the Committee on Government Operations.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending sections 35, 41, 57a, 58, 62, 63, 64, 66, 67, 70, 73,  
73a, 73b, 75, 83, 85, 86, 87, 88, 90, 95, 96, 97, 98, 98a, 99,  
101, 102, 103, 105, 113, 121, 122, 127b, 130, 135, 138, 139, and  
144 (MCL 211.35, 211.41, 211.57a, 211.58, 211.62, 211.63, 211.64,  
211.66, 211.67, 211.70, 211.73, 211.73a, 211.73b, 211.75, 211.83,  
211.85, 211.86, 211.87, 211.88, 211.90, 211.95, 211.96, 211.97,  
211.98, 211.98a, 211.99, 211.101, 211.102, 211.103, 211.105,  
211.113, 211.121, 211.122, 211.127b, 211.130, 211.135, 211.138,  
211.139, and 211.144).

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 35. On or before the first day of September in each  
2 year, the ~~auditor general~~ STATE TREASURER shall make and record  
3 in his OR HER office a statement showing the taxes to be raised

1 for state purposes that year, referring to the law on which each  
 2 tax is based, and the total amount of ~~such~~ THE taxes. The  
 3 state tax he OR SHE shall apportion among the several counties in  
 4 proportion to the valuation of the taxable property ~~therein~~ IN  
 5 EACH COUNTY as determined by the last preceding state board of  
 6 equalization, and shall before the October session of the board  
 7 of supervisors in each year make out and transmit to the clerk of  
 8 each county a statement of the amount of ~~such~~ THE taxes ~~so~~  
 9 apportioned to ~~such~~ THAT county. ~~He~~ THE STATE TREASURER  
 10 shall also, in a separate item of ~~said~~ THE statement, set forth  
 11 the amount of indebtedness of ~~such~~ THE county to the state  
 12 remaining unpaid at the time ~~such~~ THE statement is made, as  
 13 shown by the statement of the account between the county and  
 14 ~~the~~ THIS state made by the ~~auditor general~~ STATE TREASURER on  
 15 the first day of July ~~next previous to such~~ AFTER THE  
 16 apportionment, which amount shall be apportioned by the board of  
 17 supervisors of the proper county at the same time as state taxes  
 18 contained in ~~said~~ THE apportionment of the ~~auditor general~~  
 19 STATE TREASURER, and shall be levied in the same manner as and  
 20 become a portion of the county taxes for the same year, unless  
 21 the ~~said~~ indebtedness ~~shall have been~~ IS paid to the state  
 22 before October first. ~~∴ Provided, That such~~ THE portion  
 23 ~~thereof~~ OF THE TAXES, if any, ~~as~~ THAT should be assessed to a  
 24 particular township, shall be apportioned to and assessed upon  
 25 ~~such~~ THE township, ward, or city.

26       Sec. 41. Before the supervisor or assessing officer ~~shall~~  
 27 ~~deliver such~~ DELIVERS THE roll to the township treasurer or city

1 collector, he OR SHE shall carefully foot the several columns of  
2 valuation and taxes, and make a detailed statement, ~~thereof,~~  
3 which he OR SHE shall give the clerk of his OR HER township or  
4 city, and ~~said~~ THE clerk shall immediately charge the amount of  
5 taxes to the township treasurer or city collector. The clerk of  
6 each city and incorporated village shall report to the clerk of  
7 their respective counties all taxes levied in their respective  
8 cities or villages, and not included in the general tax levy, on  
9 or before the first day of October in each year. The county  
10 clerk shall, within 30 days after the close of the annual session  
11 of the board of supervisors in October in each year, forward to  
12 the ~~auditor general~~ STATE TREASURER, to be filed in his OR HER  
13 office, a statement showing the aggregate valuation of all prop-  
14 erty as assessed in each assessing precinct within the county  
15 during the current year. ~~He~~ THE STATE TREASURER shall include  
16 in ~~such~~ THE statement a detail of all taxes to be raised in the  
17 county for ~~such~~ THAT year ~~and also~~ AND the amount of taxes not  
18 included in the general tax levy, reported to him OR HER by the  
19 several city and village clerks as ~~above~~ provided IN THIS  
20 SECTION.

21       Sec. 57a. (1) It ~~shall be~~ IS the duty of the ~~auditor~~  
22 ~~general~~ STATE TREASURER to prescribe uniform practices, forms,  
23 and methods ~~which~~ THAT shall be used by the several county  
24 treasurers of this state in carrying out ~~the provisions of~~ this  
25 act. All proceedings under the authority of ~~the provisions of~~  
26 this act shall be conducted in conformity with the uniform  
27 practices prescribed ~~therefor~~ by the ~~auditor general~~ STATE

1 TREASURER. On the neglect or failure on the part of any county  
2 treasurer to abide by the uniform practices and use the uniform  
3 forms prescribed, the ~~auditor general~~ STATE TREASURER may give  
4 notice in writing to the county clerk and to the ~~board of~~  
5 county ~~supervisors~~ BOARD OF COMMISSIONERS, or in lieu of ~~such~~  
6 THE board OF COMMISSIONERS, the board of county auditors in coun-  
7 ties having ~~such~~ A COUNTY board OF AUDITORS, which notice shall  
8 state the facts constituting the alleged neglect or failure. If  
9 ~~such~~ THE alleged neglect or failure is not corrected within 10  
10 days after ~~the~~ giving ~~of such~~ THE notice, the ~~auditor~~  
11 ~~general~~ STATE TREASURER shall have complete power and authority,  
12 by himself OR HERSELF or his OR HER deputy or authorized agents,  
13 to enter the office of ~~said~~ THE county treasurer and complete  
14 the work in ~~said~~ THE office in conformity with ~~such~~ THE uni-  
15 form practices, the expenses ~~thereof~~ OF THAT WORK to be charged  
16 back to the county, which expense shall be paid from the general  
17 fund of the county.

18 (2) ~~It shall be the duty of the auditor general~~ THE STATE  
19 TREASURER SHALL, within 30 days after the final adjournment of  
20 the legislature in every year, ~~to~~ furnish the county treasurers  
21 with instructions relative to changes made in the tax laws of  
22 ~~the~~ THIS state with respect to the duties of the township trea-  
23 surers and county treasurers in connection with the collection of  
24 taxes. ~~It shall be the duty of the~~ THE several county treasur-  
25 ers SHALL, within 7 days after the receipt of ~~such~~ THOSE  
26 instructions, ~~to~~ forward a copy ~~thereof~~ OF THE INSTRUCTIONS  
27 to each township treasurer in his OR HER respective county.

1 ~~Such~~ THE instructions shall contain all changes made since the  
2 filing of the previous instructions. In case of the furnishing  
3 of the first instructions to county treasurers under the provi-  
4 sions of this section, all changes of tax collection procedure as  
5 well as instructions with respect to tax collection procedures  
6 shall be furnished.

7       Sec. 58. After the return of lands for unpaid taxes, the  
8 county treasurer is authorized to receive, under like provisions  
9 as in section 53, ~~of this act,~~ the amounts of the several taxes  
10 or any of them due, and the board of ~~supervisors~~ COMMISSIONERS  
11 in each county may authorize notice to be given to all delinquent  
12 taxpayers so far as known. ~~:- Provided, That neither~~ NEITHER  
13 taxes nor special assessments ~~which~~ THAT are delinquent may be  
14 paid under protest to the county treasurer. The county treasurer  
15 shall issue duplicate receipts for all ~~such~~ THE taxes received  
16 by him OR HER, which shall be accounted for by the county clerk,  
17 or by the board of auditors in counties having ~~such boards~~ A  
18 BOARD OF AUDITORS, 1 of ~~such~~ THE duplicate receipts shall be  
19 delivered to the person paying the taxes, and 1 filed in the  
20 office of the county treasurer, which receipt shall be available  
21 to the county clerk or board of county auditors in counties  
22 having ~~such boards~~ A BOARD OF AUDITORS for abstracting and  
23 accounting purposes. All receipts issued under the provisions of  
24 this section shall be consecutively numbered by the printer and  
25 by ~~such~~ THE printer delivered to the county clerk who shall  
26 account for ~~same~~ THE RECEIPTS. At the time the printer  
27 delivers the ~~same~~ RECEIPTS to the county clerk, ~~said~~ THE

1 printer shall notify the ~~auditor general~~ STATE TREASURER of  
2 ~~such~~ THE delivery, specifying the quantity and numbers of  
3 ~~such~~ THE receipts. ~~Provided, That except~~ EXCEPT when the  
4 final installment of the tax is paid, the county treasurer shall  
5 not issue a receipt for a payment of less than \$1.00 and any tax  
6 or installment then sought to be paid in an amount less than  
7 \$1.00 shall not be discharged or considered paid unless the sum  
8 of \$1.00 is paid, and the difference between the amount of the  
9 tax paid and ~~said~~ \$1.00 shall be ~~deemed~~ CONSIDERED to be a  
10 part payment of the cost of issuing ~~such~~ THE receipts and shall  
11 be credited to the general fund of the county. ~~Provided fur-~~  
12 ~~ther, That in~~ IN the case of payments by the same taxpayer as  
13 many descriptions shall be included in 1 receipt as will be suf-  
14 ficient to make a payment of \$1.00. ~~, as near as may be:~~  
15 ~~Provided further, That when~~ WHEN payment of the taxes on any  
16 parcel or description of land or on any undivided share ~~thereof~~  
17 OF LAND is made to any county treasurer, ~~said~~ THE treasurer  
18 shall place or cause to be placed upon the face of the receipt or  
19 redemption certificate, the following certificate: "I hereby  
20 certify that application was made to pay all taxes and special  
21 assessments due and payable at this office on the description  
22 shown in this receipt except for the years and items as follows:  
23 (Signed) ..... Treas."  
24 Every ~~such~~ receipt shall be deemed to include the forego-  
25 ing certificate, and unless otherwise noted ~~thereon~~ ON THE  
26 CERTIFICATE, shall be construed as an application to pay all  
27 taxes and special assessments assessed against the property

1 described ~~therein~~ ON THE CERTIFICATE and then due and payable  
2 at the office of the treasurer issuing ~~such~~ THE receipt.  
3 Future installments of special assessments ~~and future install-~~  
4 ~~ments of taxes payable under the provisions of Act No. 126 of the~~  
5 ~~Public Acts of 1933, as amended,~~ shall not be considered as  
6 being then due and payable.

7        Sec. 62. ~~It shall be the duty of the county clerk, on the~~  
8 ~~filing of the said~~ IF A PETITION IS FILED, THE COUNTY CLERK  
9 SHALL PRESENT THE petition ~~, to at once present the same~~ to the  
10 circuit ~~judge~~ COURT of the county in which ~~said~~ THE delin-  
11 quent tax ~~lands are~~ PROPERTY IS situated, and ~~it shall be the~~  
12 ~~duty of said circuit judge to make~~ COURT SHALL ENTER an order  
13 ~~in the form herein~~ AS prescribed ~~, which order, when so made~~  
14 ~~and signed by the circuit judge,~~ IN THIS SECTION. THE COUNTY  
15 CLERK shall ~~be countersigned by the county clerk as register in~~  
16 ~~chancery~~ COUNTERSIGN THE ORDER, ~~and recorded by him~~ RECORD THE  
17 ORDER in the proper books of his OR HER office, and ~~thereupon it~~  
18 ~~shall be the duty of said county clerk to immediately make a true~~  
19 ~~copy of said order, and transmit the same~~ A TRUE COPY OF THE  
20 ORDER to the ~~auditor general~~ STATE TREASURER. ~~Said~~ THE order  
21 shall be substantially in the following form:

22

23 STATE OF MICHIGAN, )  
24 ) ss.

25 County of .....)

26       The circuit court for the county of ..... . in  
27 chancery.—

1 In the matter of the petition of ....., ~~auditor~~  
 2 ~~general~~ STATE TREASURER of the state of Michigan, for and in  
 3 behalf of ~~said~~ THIS state, for the sale of certain ~~lands~~  
 4 PROPERTY for taxes assessed ~~thereon~~ ON THAT PROPERTY: On read-  
 5 ing and filing the petition of the ~~auditor general~~ STATE  
 6 TREASURER of the state of Michigan ~~, praying for~~ REQUESTING a  
 7 ~~decree~~ JUDGMENT in favor of the state of Michigan ~~,~~ against  
 8 each parcel of land ~~therein~~ described IN THE PETITION, for  
 9 the amounts ~~therein~~ specified IN THE PETITION THAT ARE, claimed  
 10 to be due for taxes, interest, and charges on each ~~such~~ parcel  
 11 of ~~land~~ PROPERTY, and that ~~such lands~~ THE PROPERTY be sold  
 12 for the amounts ~~so~~ claimed by the state of Michigan. It is  
 13 ordered that ~~said~~ THE petition will be brought on for hearing  
 14 and decree at the ..... term of this court, to be held at  
 15 ....., in the county of ....., state of Michigan,  
 16 on the ..... day of ..... ~~A.D. 18....,~~ 20...., at  
 17 the opening of the court on that day, and that all persons inter-  
 18 ested in ~~such lands~~ THAT PROPERTY or any part ~~thereof,~~ OF  
 19 THAT PROPERTY desiring to contest the lien claimed ~~thereon~~ ON  
 20 THAT PROPERTY by the state of Michigan ~~,~~ for ~~such~~ THE taxes,  
 21 interest, and charges CLAIMED, or any part ~~thereof~~ OF THE  
 22 TAXES, INTEREST, AND CHARGES CLAIMED, shall appear in ~~said~~ THIS  
 23 court, and file with the clerk ~~thereof, acting as register in~~  
 24 ~~chancery,~~ OF THIS COURT their objections ~~thereto~~ TO THE LIEN,  
 25 on or before the first day of the term of this court, ~~above~~  
 26 ~~mentioned,~~ and that in default ~~thereof~~ the ~~same~~ LIEN will be  
 27 ~~taken as confessed and a decree will be taken~~ GRANTED and

1 JUDGMENT entered as ~~prayed for~~ REQUESTED in ~~said~~ petition.  
 2 And it is further ordered that in pursuance of ~~said decree~~ THE  
 3 JUDGMENT the ~~lands~~ PROPERTY described in ~~said~~ THE petition  
 4 for which a ~~decree~~ JUDGMENT of sale ~~shall be~~ IS made, will be  
 5 sold for the ~~several taxed~~ TAXES, interest, and charges  
 6 ~~thereon~~ ON THE PROPERTY as determined by ~~such decree~~ THE  
 7 JUDGMENT, on the first Tuesday in May ~~thereafter,~~ AFTER THE  
 8 JUDGMENT IS ENTERED, beginning at 10 o'clock a.m. ~~, on said~~  
 9 ~~day, or on the day or days subsequent thereto, as may be neces-~~  
 10 ~~sary to complete the sale of said lands and of each and every~~  
 11 ~~parcel thereof,~~ THE SALE SHALL BE HELD at the office of the  
 12 county treasurer, or at ~~such~~ ANOTHER convenient place ~~as shall~~  
 13 ~~be~~ selected by ~~him~~ THE COUNTY TREASURER at the county seat of  
 14 the county of ....., state of Michigan. ~~; and that~~  
 15 ~~the~~ THE sale ~~then and there made will~~ SHALL be a public sale,  
 16 and each parcel described in the ~~decree~~ JUDGMENT shall be sepa-  
 17 rately ~~exposed for sale~~ SOLD for the total taxes, interest, and  
 18 charges. ~~, and the~~ THE sale shall be made to the person paying  
 19 the full amount charged against ~~such~~ A parcel, and accepting a  
 20 conveyance of the smallest undivided fee simple interest.  
 21 ~~therein; or, if~~ IF no person will pay the taxes and charges and  
 22 take a conveyance of less than the entire ~~thereof~~ FEE SIMPLE  
 23 INTEREST, then the whole parcel shall be offered and sold. If  
 24 any parcel ~~of land~~ cannot be sold for taxes, interest, and  
 25 charges, ~~such~~ THE parcel shall be passed over ~~for the time~~  
 26 ~~being,~~ and ~~shall, on the succeeding day, or before the close of~~  
 27 ~~the sale, be~~ reoffered ~~, and if, on such second offer, or~~

1 ~~during such sale, the same~~ FOR SALE. IF THE PARCEL cannot be  
 2 sold for the ~~amount aforesaid~~ TAXES, INTEREST, AND CHARGES, the  
 3 county treasurer shall bid off the ~~same~~ PARCEL in the name of  
 4 the state.

5 Witness the Hon. ...., circuit judge, and the  
 6 seal of ~~said~~ THE (circuit) court of ..... county, this  
 7 ..... day of ..... ~~A.D. 18....~~ 20.... .

8

9 .....

10 Circuit Judge.

11 Countersigned,

12 .....

13 Register.

14 Sec. 63. (1) The ~~newspapers~~ STATE TREASURER SHALL DESIG-  
 15 NATE A NEWSPAPER in which ~~such~~ AN order and petition are to be  
 16 published ~~shall be designated by the auditor general~~ on or  
 17 before September 1 in each year. ~~, and not afterwards, unless~~  
 18 IF the publisher of the DESIGNATED newspaper ~~so designated shall~~  
 19 ~~fail~~ FAILS to accept ~~such~~ THE designation within 15 days after  
 20 the ~~same~~ DESIGNATION is made ~~, or shall refuse or neglect~~  
 21 REFUSES OR NEGLECTS to publish and print ~~such~~ THE order and  
 22 petition, or, ~~unless, from~~ FOR any other cause, ~~such~~ THE  
 23 publication ~~shall become~~ BECOMES impracticable, ~~in which~~

1 ~~case~~ the ~~auditor general~~ STATE TREASURER shall designate some  
2 other newspaper ~~for that purpose~~ before the time limited for  
3 commencing publication.

4 (2) In counties ~~where~~ IN WHICH 1 or more regularly estab-  
5 lished newspapers have been printed, published, and circulated  
6 more than 1 year ~~prior to such~~ BEFORE THE designation, 1 of  
7 ~~such~~ THOSE newspapers shall be designated for the publication  
8 ~~herein~~ required UNDER SUBSECTION (1).

9 (3) The ~~auditor general~~ STATE TREASURER shall also cause  
10 to be carried in not ~~to exceed~~ MORE THAN 10 newspapers in each  
11 county a notice advising the public of the tax sale advertising.  
12 The newspapers shall be designated by the ~~auditor general~~ STATE  
13 TREASURER, and the notice ~~referred to~~ shall be carried once in  
14 each of the newspapers designated on a date selected by the  
15 ~~auditor general and~~ STATE TREASURER. THE NOTICE shall contain  
16 the name of the newspaper in the county ~~which has been~~ desig-  
17 nated to print the order and petition and description of ~~lands~~  
18 PROPERTY advertised.

19 Sec. 64. (1) ~~In case there is no paper~~ IF A NEWSPAPER IS  
20 NOT published in ~~such~~ A county IN WHICH DELINQUENT TAX PROPERTY  
21 IS LOCATED, or if ~~from any cause no paper can~~ A NEWSPAPER  
22 CANNOT be secured ~~in any county~~ to publish ~~such~~ AN order and  
23 petition IN THAT COUNTY, the ~~auditor general~~ STATE TREASURER  
24 shall cause ~~such~~ THE order and petition containing the list of  
25 ~~lands~~ PROPERTY delinquent for taxes to be printed in proper  
26 form for general distribution, and shall ~~furnish~~ PROVIDE the  
27 county treasurer with ~~such number of the same as may be~~

1 ~~necessary~~ ENOUGH COPIES to ~~furnish~~ PROVIDE each voter at the  
 2 last general election in ~~said~~ THE county with 1 copy. ~~, and~~  
 3 ~~such~~

4 (2) THE county treasurer shall distribute the order and  
 5 petition in such A manner that copies ~~thereof may~~ SHALL become  
 6 public in every ~~township~~ LOCAL TAX COLLECTING UNIT in ~~said~~  
 7 THE county, and shall post or cause to be posted 3 copies in 3  
 8 public places in each ~~township, and~~ LOCAL TAX COLLECTING UNIT.

9 (3) THE COUNTY TREASURER shall file AN affidavit of the  
 10 posting and distribution of the ~~same~~ ORDER AND PETITION in the  
 11 usual form in the office of ~~said~~ THE county treasurer and of  
 12 the ~~auditor general~~ STATE TREASURER.

13 Sec. 66. (1) The ~~auditor general~~ STATE TREASURER shall  
 14 cause a copy of the order and a copy of the petition to be pub-  
 15 lished once ~~in~~ each week for 3 consecutive weeks ~~preceding~~  
 16 BEFORE the time fixed for the hearing ~~thereof~~ ON THE PETITION,  
 17 in ~~some regularly established~~ A newspaper PUBLISHED in the  
 18 county ~~where such~~ IN WHICH THE petition is filed ~~, to be~~  
 19 selected by the ~~auditor general~~ STATE TREASURER.

20 (2) The order and petition shall ~~both~~ be published in the  
 21 same newspaper, the order immediately preceding the petition. ~~→~~  
 22 ~~Provided, In such~~ THE petition ~~it~~ shall ~~be sufficient to~~  
 23 ~~print against each parcel~~ STATE the years for which delinquent  
 24 TAXES ARE DUE and the total AMOUNT of taxes, interest, and  
 25 charges due ~~in said years~~ FOR EACH PARCEL.

26 (3) The cost of ~~such publication~~ PUBLISHING THE ORDER AND  
 27 PETITION shall be paid by ~~the~~ THIS state.

1 (4) The proprietor of ~~such~~ THE newspaper IN WHICH THE  
2 ORDER AND PETITION ARE PUBLISHED shall furnish the proper county  
3 treasurer ~~,~~ WITH not ~~to exceed 300~~ MORE THAN 400 copies of  
4 ~~such~~ EACH publication, 10 ~~such~~ copies to each ~~city and vil-~~  
5 ~~lage clerk and township supervisor~~ LOCAL TAX COLLECTING UNIT,  
6 and 2 ~~such~~ copies to the ~~auditor general, and the auditor~~  
7 ~~general~~ STATE TREASURER.

8 (5) THE STATE TREASURER and county treasurer shall carefully  
9 examine the notices published and ~~see that~~ DETERMINE IF they  
10 are correct.

11 (6) The term 3 consecutive weeks means 3 publications IN 3  
12 SUCCESSIVE WEEKS and the dates of the publications shall be spec-  
13 ified by the ~~auditor general~~ STATE TREASURER. ~~Any~~

14 (7) A person familiar with the facts may make an affidavit  
15 as to the publication required.

16 (8) The ~~auditor general~~ STATE TREASURER shall not pay for  
17 ~~any such~~ THE publication ~~until~~ UNLESS satisfied that ~~it~~ THE  
18 PUBLICATION has been made according to law.

19 (9) The publication of the order and petition ~~aforsaid~~  
20 ~~shall be~~ IS equivalent to a personal service of notice OF THE  
21 FILING OF THE PETITION on all persons who are interested in the  
22 ~~lands~~ PROPERTY specified in ~~such~~ THE petition, of ~~the filing~~  
23 thereof, of all proceedings ~~thereon~~ ON THE PETITION, and on  
24 the sale of the ~~lands~~ PROPERTY under the ~~decree~~ JUDGMENT, and  
25 ~~shall give~~ GIVES the court jurisdiction to hear ~~such~~ THE  
26 petition, determine all questions arising ~~thereon~~ ON THE  
27 PETITION, and to ~~decree~~ ENTER a JUDGMENT ORDERING THE sale of

1 ~~such lands~~ THE PROPERTY for the payment of all taxes, interest,  
2 and charges ~~thereon~~ ON THE PROPERTY.

3 (10) The circuit court ~~in chancery shall have~~ HAS juris-  
4 diction to hear, try, and determine the matters alleged in ~~such~~  
5 THE petition, even though the amount involved ~~therein be~~ IN THE  
6 PETITION IS less than \$100.00. ~~It shall be the duty of the~~

7 (11) THE prosecuting attorney ~~to~~ SHALL prosecute all  
8 ~~such~~ proceedings UNDER THIS SECTION on the part of ~~the~~ THIS  
9 state. If ~~he shall refuse, neglect or be unable to do so~~ THE  
10 PROSECUTING ATTORNEY DOES NOT PROSECUTE A PROCEEDING UNDER THIS  
11 SECTION, the court shall appoint ~~some~~ ANOTHER competent person  
12 to take charge of and prosecute the ~~same~~ PROCEEDING, who shall  
13 be paid by the county. The COUNTY board of ~~supervisors~~  
14 COMMISSIONERS may employ ~~some~~ A competent person to prosecute  
15 ~~such~~ OR TO ASSIST IN THE PROSECUTION OF proceedings ~~or assist~~  
16 therein. ~~Proof of~~ UNDER THIS SECTION.

17 (12) AN AFFIDAVIT ATTESTING TO the publication of the order  
18 and petition ~~herein~~ required UNDER THIS SECTION shall be filed  
19 in both the office of the county clerk and ~~auditor general~~  
20 STATE TREASURER before any final order is ~~made~~ ENTERED. Proof  
21 of the filing of ~~such~~ AN affidavit of publication in the office  
22 of the ~~auditor general~~ STATE TREASURER may be made by affidavit  
23 of the ~~auditor general,~~ STATE TREASURER or his OR HER deputy.  
24 ~~Any~~

25 (13) A person ~~having any~~ WITH AN interest in the ~~lands~~  
26 PROPERTY or any portion ~~thereof~~ OF THE PROPERTY included or  
27 referred to in ~~said~~ THE petition ~~desiring~~ WHO DESIRES to

1 contest the validity of any tax shall file ~~in writing his~~  
2 WRITTEN objections ~~thereto~~ with the clerk of the county in  
3 which ~~said lands are~~ THE PROPERTY IS advertised for sale and  
4 serve a copy ~~thereof~~ OF THE OBJECTIONS on the prosecuting  
5 attorney of the county, ~~and the auditor general~~ THE STATE  
6 TREASURER, and the county, ~~city, village, township~~ LOCAL TAX  
7 COLLECTING UNIT, and school district IN WHICH THE PROPERTY IS  
8 LOCATED, ~~the validity of the taxes of which are contested,~~ and  
9 SHALL file proof of ~~such~~ service on or before the day fixed in  
10 ~~said~~ THE notice for the hearing of ~~such~~ THE petition. ~~, and~~  
11 A PERSON shall not ~~be allowed to~~ make any objections not  
12 ~~therein~~ specified IN WRITTEN OBJECTIONS FILED UNDER THIS  
13 SECTION. ~~Hearing~~ A HEARING upon ~~such~~ objections FILED UNDER  
14 THIS SUBSECTION shall not be held until ~~such~~ service ~~has been~~  
15 IS made and ~~due~~ proof ~~thereof~~ OF SERVICE IS filed.

16 (14) If on the day fixed in ~~such~~ THE notice for the hear-  
17 ing ~~of such~~ ON THE petition or on the day following that day,  
18 ~~it shall be made to appear to~~ the court DETERMINES that any  
19 person has been prevented from filing ~~his~~ objections to any tax  
20 without any fault on his OR HER part, ~~such further time~~ THE  
21 COURT may ~~be granted~~ GRANT ADDITIONAL TIME for that purpose,  
22 ~~as may seem proper,~~ not ~~exceeding~~ TO EXCEED 5 days. The  
23 court shall give precedence to the hearing of ~~such~~ A petition  
24 over all other business, shall examine, consider, and determine  
25 the matters ~~therein~~ stated IN THE PETITION and ANY objections  
26 made ~~, in a summary manner without other pleadings, and make~~

1 TO ENTER A final ~~decree thereon as the right of the case may be~~  
2 JUDGMENT ON THE PETITION.

3       (15) The taxes specified in the petition ~~shall be~~ ARE pre-  
4 sumed to be legal and a ~~decree~~ JUDGMENT FOR THOSE TAXES SHALL  
5 be made ~~therefor~~ unless ~~the contrary is proved~~ THE TAXES ARE  
6 SHOWN TO BE IMPROPER. Evidence shall be taken in open court.  
7 All oral testimony shall, at the request of any person inter-  
8 ested, be written down and filed. The court may make ~~such~~  
9 ~~orders from time to time as may be~~ ANY ORDER necessary to facil-  
10 itate the proceedings. ~~, and~~ THE COURT shall decide all ques-  
11 tions as to the admissibility of evidence, and ~~the decisions so~~  
12 ~~made shall be~~ THAT DECISION IS final and not subject to review  
13 or appeal.

14       (16) If the ~~lands~~ PROPERTY of 2 or more persons ~~have~~ HAS  
15 been assessed together, the court may, if practicable, separate  
16 the ~~same~~ ASSESSMENTS and apportion to each parcel ~~its~~ THE  
17 just proportion of the taxes, interest, and charges. If any tax  
18 ~~shall be~~ IS found illegal, ~~such~~ THAT part shall be set aside  
19 and the remaining tax ~~shall be decreed~~ IS valid. The total  
20 amount of taxes, interest, and charges ~~, as~~ fixed by the court  
21 ~~, shall~~ be entered by the register of the court opposite each  
22 parcel of ~~land~~ PROPERTY in the column of ~~said~~ THE record  
23 under the heading "amount ~~decreed~~ OF JUDGMENT against ~~lands~~  
24 PROPERTY." If the court ~~shall make~~ MAKES any order setting  
25 aside the taxes on any parcel of ~~land~~ PROPERTY, or any part  
26 ~~thereof~~ OF THE TAXES, or any special order relating to any  
27 ~~particular~~ parcel of ~~land~~ PROPERTY, or taxes ~~thereon~~ ON ANY

1 PARCEL OF PROPERTY, a brief entry of ~~such~~ THAT order shall be  
 2 ~~made upon said records~~ ENTERED opposite ~~such land~~ THAT  
 3 PROPERTY or tax. ~~, which~~ THE SPECIAL ORDER shall be signed by  
 4 the judge of the court, either by his OR HER full name or ini-  
 5 tials, and ~~such~~ THAT entry ~~shall have~~ HAS the same effect as  
 6 if made and entered as a part of a final ~~decree~~ JUDGMENT.

7 (17) At least 10 days ~~prior to~~ BEFORE the time fixed for  
 8 the sale of ~~such lands~~ THE PROPERTY, the court shall ~~make~~  
 9 ENTER a final ~~decree~~ JUDGMENT in favor of ~~the~~ THIS state ~~of~~  
 10 Michigan for the payment of ~~such~~ ALL VALID taxes, interest,  
 11 and charges, ~~as shall be valid, and~~ SHALL determine the total  
 12 amount ~~thereof~~ chargeable against each parcel of ~~land~~  
 13 PROPERTY, and shall order ~~and decree~~ that unless ~~such~~ payment  
 14 ~~be~~ IS made, ~~such several parcels of land~~ THE PROPERTY, or  
 15 ~~so~~ AS much of ~~each~~ THE PROPERTY as ~~may be~~ IS necessary to  
 16 satisfy the amount fixed by ~~such decree~~ THE JUDGMENT, shall  
 17 severally be sold as the law directs. ~~Such decree shall be~~ A  
 18 JUDGMENT IS considered ~~as a several decree~~ in favor of ~~the~~  
 19 THIS state ~~of Michigan~~ against each parcel of ~~land~~ PROPERTY  
 20 for each tax included ~~therein~~ IN THE JUDGMENT. The court may  
 21 decree ~~such~~ costs against a person contesting any tax ~~as may~~  
 22 ~~be~~ THAT IS equitable, if the tax, or any part ~~thereof which~~ OF  
 23 THE TAX THAT remains unpaid, ~~be adjudged~~ IS DETERMINED TO BE  
 24 valid.

25 (18) In the absence from the file of A proper affidavit of  
 26 publication as required by this section, secondary evidence of  
 27 ~~such~~ THE publication and ~~of~~ the ~~due~~ filing of ~~such~~ THE

1 affidavit ~~shall be~~ IS admissible ~~:- Provided, That~~ IF,  
 2 according to the calendar entry of the clerk of ~~such~~ THE court,  
 3 an affidavit of publication was filed. The affidavit of ~~such~~  
 4 publication filed in the office of the ~~auditor general shall be~~  
 5 STATE TREASURER IS admissible as secondary evidence.

6       Sec. 67. (1) ~~Such~~ A final ~~decree~~ JUDGMENT shall be  
 7 entered in the ~~chancery~~ record for recording ~~decrees~~  
 8 JUDGMENTS of ~~such~~ THE CIRCUIT court ~~,~~ OF THE COUNTY IN WHICH  
 9 THE PROPERTY IS LOCATED. THE JUDGMENT SHALL have the usual cap-  
 10 tion for ~~decrees,~~ JUDGMENTS and shall be substantially in the  
 11 following form:

12

13       "State of Michigan,            )  
 14       The circuit court for the) ~~In chancery~~  
 15       county of .....)

16       At a session of ~~said~~ THIS court held at the court house in  
 17 the ..... of ..... on the ..... day  
 18 of ..... ~~A.D. 19....~~ 20....

19       Present: Hon. ...., Circuit Judge

20       In the matter of the petition of ....., ~~auditor~~  
 21 ~~general~~ STATE TREASURER of the state of Michigan, for and in  
 22 behalf of ~~said~~ THIS state, for the sale of certain ~~lands~~  
 23 PROPERTY for taxes assessed ~~thereon~~ ON THAT PROPERTY:

24       The ~~said~~ petition and the matters ~~therein~~ stated IN THE  
 25 PETITION, and the objections filed to ~~certain~~ THE taxes  
 26 ~~therein~~ claimed IN THE PETITION (if any ~~such~~ objections are  
 27 filed) came on to be heard, and proof of the ~~due~~ publication of

1 the order of hearing, and of ~~said~~ THE petition having been made  
 2 and filed, and after hearing all INTERESTED parties: ~~interested~~  
 3 therein: It is ordered ~~, adjudged and decreed~~ that the amount  
 4 of taxes, interest, collection fee, and charges set down in the  
 5 ~~column headed 'amount decreed against lands,' in the~~ tax  
 6 record, ~~of which said~~ IS INCORPORATED AS PART OF THE  
 7 petition, ~~forms a part,~~ are valid, and ~~decree is made~~  
 8 JUDGMENT IS ENTERED in favor of the state of Michigan ~~therefor~~  
 9 against each parcel of ~~said land~~ PROPERTY for payment of the  
 10 amount set down in ~~said column~~ THE TAX RECORD opposite ~~to~~  
 11 ~~such~~ THAT parcel. It is further ordered ~~, adjudged and~~  
 12 ~~decreed~~ that unless ~~said~~ THAT amount ~~be~~ IS paid prior to  
 13 ~~said~~ sale, that ~~said several parcels of land~~ PROPERTY, or  
 14 ~~such~~ THAT interest ~~therein as may be~~ IN THE PROPERTY neces-  
 15 sary to satisfy the ~~amount herein decreed~~ JUDGMENT against the  
 16 ~~same~~ PROPERTY, shall be severally sold as the law directs, on  
 17 the..... day of May, A.D. ~~19~~ 20...., beginning at 10  
 18 o'clock a.m. ~~on said day, or on the day or days subsequent~~  
 19 ~~thereto as may be necessary to complete the sale of said lands~~  
 20 ~~and of each and every parcel thereof, at the office of the county~~  
 21 ~~treasurer, or at such convenient place as shall be selected by~~  
 22 ~~him at the county seat of the county of ....., state of~~  
 23 Michigan. It is further ordered ~~, adjudged and decreed~~ that  
 24 title to each parcel of ~~land~~ PROPERTY ordered in this ~~decree~~  
 25 JUDGMENT to be offered for sale, ~~and which parcel of land is bid~~  
 26 ~~in at such sale~~ THAT IS BID OFF to the state, shall become  
 27 absolute in the state of Michigan on the expiration of the period

1 of redemption from ~~such~~ THAT sale, and all taxes, special  
 2 assessments ~~, which~~ THAT are charged against or are liens upon  
 3 ~~such parcel~~ THAT PROPERTY, and other liens and encumbrances ~~,~~  
 4 against ~~such parcel~~ THAT PROPERTY of whatever kind or nature,  
 5 shall be ~~cancelled~~ CANCELED as of ~~such~~ THAT date, unless any  
 6 ~~said~~ parcel of ~~land shall be~~ PROPERTY IS redeemed as provided  
 7 in section 74 of ~~Act No. 206 of the Public Acts of 1893, as~~  
 8 ~~amended~~ THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.74,  
 9 or unless an appeal ~~shall have been~~ IS taken as provided in  
 10 ~~said act~~ THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.1  
 11 TO 211.157. It is further ~~adjudged and decreed~~ ORDERED that  
 12 the ~~several~~ special orders made by this court, and entered on  
 13 ~~said~~ THE tax records, are made a part ~~hereof~~ OF THIS  
 14 JUDGMENT, with the same effect as if entered ~~herein~~ IN THIS  
 15 JUDGMENT.

16 (Countersigned)

.....

17

Circuit Judge

18 .....

19 Clerk of Courts."

20 (2) Unless sooner redeemed, upon the expiration of ~~such~~  
 21 THE period of redemption provided ~~for~~ in section 74, ~~of this~~

1 ~~act,~~ absolute title to the ~~lands so sold and bid in to the~~  
 2 ~~state shall vest in the state of Michigan~~ PROPERTY BID OFF TO  
 3 THIS STATE VESTS IN THIS STATE as provided in ~~said decree~~ THE  
 4 JUDGMENT.

5 (3) If costs are adjudged against any person contesting a  
 6 tax, the ~~decree therefor~~ JUDGMENT shall ~~be in proper form~~  
 7 STATE THE COSTS and execution awarded. The ~~decree~~ JUDGMENT  
 8 shall be signed by the judge and countersigned by the clerk.

9 (4) Immediately after the entry of ~~such decree~~ THE  
 10 JUDGMENT, the county clerk shall make a certified copy ~~thereof~~  
 11 OF THE JUDGMENT, and annex the ~~same~~ JUDGMENT to the tax  
 12 record. ~~He~~ THE COUNTY CLERK shall ~~thereupon~~ THEN deliver  
 13 ~~such~~ THE tax record to the county treasurer, in whose office  
 14 the ~~same~~ TAX RECORD shall remain. ~~, except as needed in the~~  
 15 ~~office of the county clerk.~~

16 (5) If ~~from any cause~~ the hearing on ~~said~~ THE petition  
 17 is not ~~had~~ HELD on the day fixed in the notice, ~~therefor,~~ the  
 18 ~~same~~ HEARING shall ~~stand~~ BE continued from day to day during  
 19 the term without the entry of any order of continuance, until  
 20 disposed of. ~~, and if it shall for any reason be found~~

21 (6) IF IT IS DETERMINED TO BE impracticable to hear and  
 22 determine the objections to all of the taxes specified in ~~such~~  
 23 THE petition within the time ~~herein~~ fixed for that purpose,  
 24 then ~~and in that case~~ the court shall, within the time ~~herein~~  
 25 ~~named~~ STATED IN THIS SECTION, ~~make~~ ENTER a final ~~decree~~  
 26 JUDGMENT as to all taxes to which no objections have been filed,  
 27 and also those to which objections have been filed, which the

1 court has then heard and ~~passed upon.~~ ~~Such decrees~~ DETERMINED  
 2 TO BE VALID. THE JUDGMENT shall be signed and recorded as  
 3 ~~hereinbefore~~ provided IN THIS SECTION. The court shall proceed  
 4 with the consideration of the remaining taxes ~~embraced in such~~  
 5 SET FORTH IN THE petition, and objections ~~thereto~~ TO THOSE  
 6 TAXES, and as soon as practicable dispose of the ~~same~~ REMAINING  
 7 TAXES by 1 or more ~~decrees and in such~~ JUDGMENTS IN A form as  
 8 the court ~~may determine~~ DETERMINES, which shall be entered in  
 9 the ~~chancery~~ record of ~~decrees of such~~ THE court. ~~, and the~~  
 10 ~~same~~ THE JUDGMENT shall describe the ~~lands~~ PROPERTY and spec-  
 11 ify the total amount of taxes, interest, and charges on each  
 12 parcel ~~thereof.~~ ~~The~~ OF PROPERTY. AFTER THE JUDGMENT IS  
 13 ENTERED, THE county clerk shall immediately ~~thereafter~~ deliver  
 14 to the county treasurer a certified copy of ~~such decree~~ THE  
 15 JUDGMENT, to be kept and used as ~~hereinbefore~~ provided IN THIS  
 16 SECTION. ~~Such~~ A copy of ~~decree~~ THE JUDGMENT shall be annexed  
 17 to the tax record and ~~shall thereby become a~~ IS part ~~thereof~~  
 18 OF THE TAX RECORD.

19 (7) If ~~from any cause no decree shall be made on such~~ A  
 20 DECREE IS NOT ENTERED ON A petition as to the taxes ~~therein~~  
 21 named IN THE PETITION, or any part ~~thereof~~ OF THE TAXES NAMED  
 22 IN THE PETITION, the ~~auditor general~~ STATE TREASURER shall, as  
 23 soon as practicable, file a new petition for ~~decree and~~ sale,  
 24 and proceedings ~~thereon~~ ON THAT NEW PETITION shall be ~~the~~  
 25 ~~same~~ CONDUCTED and ~~a decree~~ JUDGMENT ENTERED and sale made as  
 26 ~~herein~~ provided IN THIS SECTION.

1       (8) ~~In case a decree is given~~ IF JUDGMENT IS ENTERED in  
 2 favor of the validity of any disputed tax, and the person  
 3 contesting ~~its~~ THE validity OF THAT TAX desires to appeal to  
 4 the ~~supreme~~ court OF APPEALS, ~~he shall be allowed to~~ THAT  
 5 PERSON MAY do so on paying the amount of the ~~decree~~ JUDGMENT to  
 6 the county treasurer ~~,~~ within 10 days after the date ~~of such~~  
 7 ~~decree, who~~ THE JUDGMENT IS ENTERED. THE COUNTY TREASURER shall  
 8 retain the ~~same~~ AMOUNT OF THE JUDGMENT until the decision of  
 9 the ~~supreme~~ court OF APPEALS, and SHALL pay the ~~same~~ AMOUNT  
 10 OF THE JUDGMENT to the party ~~interested,~~ APPEALING THE JUDGMENT  
 11 if ~~such~~ THE tax APPEALED is held invalid. ~~if~~ IF THE TAX  
 12 APPEALED IS held valid, then ~~such money~~ THE AMOUNT OF THE  
 13 JUDGMENT shall be credited to the proper fund. ~~By such payment~~  
 14 ~~the land in question shall be discharged from the lien of the~~  
 15 ~~tax. In case the decision is~~ PAYMENT OF THE AMOUNT OF THE JUDG-  
 16 MENT DISCHARGES THE TAX LIEN ON THE PROPERTY. IF THE COURT RULES  
 17 against the validity of any tax, either the county treasurer or  
 18 the ~~auditor general shall have a right to direct an~~ STATE TREA-  
 19 SURER MAY appeal ~~therefrom~~ to the ~~supreme~~ court OF APPEALS on  
 20 behalf of ~~the~~ THIS state, but there shall be no sale for the  
 21 tax held invalid ~~,~~ until ~~such~~ THE decision ~~has been~~  
 22 APPEALED IS reversed or modified by the supreme court.

23       (9) ~~The proceedings where~~ PROCEEDINGS IN WHICH the valid-  
 24 ity of any tax is in dispute shall, ~~where~~ IF no other provision  
 25 is made ~~herein~~ IN THIS SECTION, follow the ordinary ~~chancery~~  
 26 practice OF THE COURT, and the court may allow amendments as in  
 27 ordinary cases.

1       (10) Notice shall be given of all appeals to the ~~supreme~~  
 2 court OF APPEALS, and ~~such~~ AN appeal shall be claimed, entered,  
 3 and bond for costs given, within 20 days after the ~~making and~~  
 4 ~~entering of the decree~~ JUDGMENT IS ENTERED. Any party appealing  
 5 from ~~such decree~~ A JUDGMENT, except the ~~auditor general~~ STATE  
 6 TREASURER and any political subdivision of ~~the~~ THIS state,  
 7 shall file a bond for costs in the usual form, the amount  
 8 ~~thereof~~ OF THE BOND and sureties ~~thereon~~ ON THE BOND to be  
 9 approved by the court ~~which~~ THAT entered the ~~decree~~  
 10 JUDGMENT. The judge shall, at the request of either party and on  
 11 due notice, settle in proper form a case containing ~~so~~ AS much  
 12 of the record and proceedings as ~~may be~~ necessary to the ~~due~~  
 13 understanding ~~thereof~~ OF THE JUDGMENT by the ~~supreme~~ court OF  
 14 APPEALS, and if AN appeal ~~shall be~~ IS taken, ~~such~~ THE case  
 15 shall be transmitted to ~~such~~ THE court OF APPEALS. An appeal  
 16 ~~as to~~ OF the tax on any parcel ~~shall~~ DOES not delay or affect  
 17 the proceedings for the sale of any ~~land~~ PROPERTY on which  
 18 there ~~has been~~ IS no appeal.

19       (11) ~~In case~~ IF the court in its ~~decree shall determine~~  
 20 JUDGMENT DETERMINES an assessment to be void because of an erro-  
 21 neous or indefinite description of the parcel of ~~land~~ PROPERTY,  
 22 the court shall, in ~~such decree~~ THAT JUDGMENT, direct the  
 23 ~~auditor general~~ STATE TREASURER to reject ~~such~~ THAT tax and  
 24 cause ~~the same~~ THAT TAX to be reassessed on a correct descrip-  
 25 tion of the parcel of ~~land~~. ~~Such decree~~ PROPERTY. THE  
 26 JUDGMENT shall also set forth the correct description of ~~such~~  
 27 ~~land~~ THAT PROPERTY.

1        Sec. 70. (1) On the first Tuesday of May, beginning at  
 2 10 ~~o'clock~~ a.m., the county treasurer shall commence the sale  
 3 of the ~~lands~~ PROPERTY mentioned in the ~~decree~~ JUDGMENT upon  
 4 which the amounts charged ~~shall~~ HAVE not ~~have~~ been paid. ~~—~~  
 5 and THE COUNTY TREASURER shall continue the ~~same~~ SALE from day  
 6 to day, Sundays and other legal holidays excepted, until ~~so~~ AS  
 7 much of each parcel ~~shall be~~ IS sold as ~~shall be~~ IS suffi-  
 8 cient to pay ~~such~~ THE amounts ~~—:—~~ Provided, That the CHARGED.

9        (2) THE county treasurer may deputize 1 or more persons in  
 10 his OR HER office to conduct ~~such~~ THE sale for him OR HER and  
 11 in his OR HER behalf. ~~Such appointments~~ AN APPOINTMENT shall  
 12 be filed by the county treasurer with the county clerk in the  
 13 court proceedings relating to the tax sale.

14        (3) Each parcel described in the ~~decree~~ JUDGMENT shall be  
 15 SOLD separately ~~exposed to sale~~ for the total taxes, interest,  
 16 and charges. ~~—, and the sale~~ THE PROPERTY shall be ~~made~~ SOLD  
 17 to the person paying the full amount charged against ~~such~~ THAT  
 18 parcel, and accepting a conveyance of the smallest undivided fee  
 19 simple interest ~~therein~~ IN THAT PARCEL. No greater interest in  
 20 any parcel shall be sold than is sufficient to pay the amount of  
 21 the tax, ~~on~~ INTEREST, AND CHARGES FOR which the ~~same~~ PROPERTY  
 22 is sold.

23        (4) If no person will pay the ~~several taxes~~ TAX, INTEREST,  
 24 and charges and take a conveyance of less than the entire  
 25 ~~thereof~~ FEE SIMPLE INTEREST IN A PARCEL, then the whole parcel  
 26 shall be offered and sold.

1 (5) The sale shall be HELD at the county seat, at the office  
2 of or at ~~such~~ A convenient place ~~as shall be~~ selected by the  
3 county treasurer. ~~, and shall be~~ PROPERTY SOLD IS subject to  
4 the taxes assessed ~~subsequent to~~ AFTER taxes included in the  
5 ~~decree~~ JUDGMENT and for the year for which the sale is made.

6 (6) The county treasurer may, in his OR HER discretion,  
7 require immediate payment of any person to whom any parcel of  
8 ~~such land may be struck off, and in~~ PROPERTY IS SOLD. IN all  
9 cases where payment is not made in 24 hours after THE sale, ~~he~~  
10 THE COUNTY TREASURER shall declare the bid ~~cancelled~~ CANCELED  
11 and sell the land again. ~~, and any~~ ANY person ~~to whom any~~  
12 ~~parcel of land shall be so struck off neglecting for 24 hours~~  
13 ~~after the close of such sale~~ WHO FAILS to pay to the county  
14 treasurer the amount of ~~such~~ HIS OR HER bid, shall forfeit to  
15 the state 5 times the amount of ~~such~~ THAT bid, and costs of  
16 ~~suit therefor~~ COLLECTION, which ~~amount~~ may be recovered in  
17 the name of the people of the state of Michigan in an action ~~of~~  
18 ~~debt,~~ in any court of competent jurisdiction. ~~, and it be the~~  
19 ~~duty of the~~ THE county treasurer and prosecuting attorney of the  
20 county ~~to~~ SHALL prosecute for all ~~such~~ delinquencies and pen-  
21 alties without unnecessary delay. Any subsequent bid of ~~such~~ A  
22 person ~~made at the~~ WHO FAILS TO PAY A PREVIOUS BID AT THAT sale  
23 may be disregarded by the treasurer.

24 (7) If ~~any~~ A parcel of ~~land~~ PROPERTY cannot be sold for  
25 taxes, interest, and charges, ~~such~~ THAT parcel shall be passed  
26 over ~~for the time being, and shall, on the succeeding day, or~~  
27 AND SHALL BE REOFFERED before the close of the sale. ~~be~~

1 reoffered; and if, on such second offer, or during such sale, the  
 2 ~~same~~ IF THE PROPERTY cannot be sold for the ~~amount aforesaid~~  
 3 TAXES, INTEREST, AND CHARGES, the county treasurer or his OR HER  
 4 deputy or deputies shall bid off the ~~same~~ PROPERTY in the name  
 5 of the state for the state, county, and township, in proportion  
 6 to the taxes, interest, and charges due each. ~~And in such case~~  
 7 ~~the taxes assessed~~ TAXES, INTEREST, AND CHARGES on ~~the lands~~  
 8 ~~so~~ PROPERTY bid off to the state ~~, and the interest and charges~~  
 9 ~~thereon,~~ shall remain a lien ~~upon said lands~~ ON THAT PROPERTY,  
 10 and any person ~~or persons~~ may ~~thereafter~~ purchase ~~such lands~~  
 11 ~~of the state,~~ THAT PROPERTY as provided in this act.

12 (8) The county treasurer shall enter or cause to be entered  
 13 in the proper columns of the tax record the interest in ~~lands~~  
 14 PROPERTY sold, the name and ~~post-office~~ POST OFFICE address of  
 15 each purchaser opposite each parcel ~~of land~~ sold, and the word  
 16 "state" opposite each parcel bid off in the name of the state.  
 17 Certificates shall be given to each purchaser of the ~~lands~~  
 18 PROPERTY and THE interest bid off by him OR HER, showing the  
 19 year's tax for which he OR SHE has purchased, ~~and also~~ the  
 20 amount ~~thereof~~ OF THAT TAX, and of all charges paid by him OR  
 21 HER at the time of ~~such~~ purchase. ~~, stating~~ THE CERTIFICATE  
 22 SHALL STATE that he OR SHE will be entitled to a deed after the  
 23 period of redemption provided for in section 74 has expired, and  
 24 that if the sale is not confirmed the money will be returned.

25 (9) As soon as possible after the conclusion of any sale,  
 26 and within 25 days after the day named in the notice for the  
 27 commencement ~~thereof~~ OF THE SALE, the county treasurer shall

1 make and file with the clerk of the court a report of ~~such~~ THE  
 2 sale, ~~therein~~ referring to the tax record for the particulars.  
 3 ~~thereof: Provided, however, That the court may upon~~ UPON peti-  
 4 tion by the county treasurer, THE COURT MAY extend the time  
 5 within which ~~said~~ THE report ~~shall be~~ IS required to be  
 6 filed, not to exceed 50 days from the date of the commencement of  
 7 the sale.

8 (10) All sales shall stand confirmed, subject to the right  
 9 of redemption provided for in section 74, unless objections  
 10 ~~thereto~~ TO THE SALE are filed within 8 days after the time  
 11 limited for filing ~~such~~ THE report DESCRIBED IN SUBSECTION (9),  
 12 without the entry of an order or further notice. ~~The practice~~  
 13 ~~with reference to~~ PROCEDURES FOR setting aside ~~such~~ A sale  
 14 ~~shall be~~ ARE the same, so far as applicable, as in a sale in  
 15 equity on the foreclosure of mortgages. ~~Provided,~~ No sale  
 16 shall be set aside for inadequacy of price, except upon payment  
 17 of the amount bid, ~~upon such sale,~~ with interest and costs. ~~Provided further, That no~~ NO sale shall be set aside after con-  
 18 firmation, ~~except in cases where~~ UNLESS the taxes were paid ~~,~~  
 19 or the property was exempt from taxation ~~. In such cases~~ AND,  
 20 IN THAT CASE, the owner of ~~such lands~~ THE PROPERTY may move the  
 21 court at any time within 1 year after he ~~shall have~~ OR SHE HAS  
 22 notice of ~~such~~ THE sale to set the ~~same~~ SALE aside. ~~, and~~  
 23 the court may so order upon such terms as may be just.

25 (11) As soon as practicable after sales are confirmed and  
 26 within 30 days from the date of confirmation, the county  
 27 treasurer shall make full report of the ~~same~~ SALE to the

1 ~~auditor general~~ STATE TREASURER, in ~~such~~ A form ~~as the~~  
 2 ~~auditor general shall prescribe~~ PRESCRIBED BY THE STATE  
 3 TREASURER, giving a description of the property sold, the amounts  
 4 for which the ~~same~~ PROPERTY was sold, and the names and  
 5 addresses of the purchasers. ~~, and thereupon the auditor~~  
 6 ~~general~~ THE STATE TREASURER shall, after the period of redemp-  
 7 tion provided in section 74 has expired, execute deeds to the  
 8 purchasers in ~~such form as shall be determined~~ A FORM  
 9 PRESCRIBED by him OR HER.

10 (12) All ~~lands~~ PROPERTY bid off in the name of the state  
 11 shall continue liable to be taxed in the same manner as if ~~they~~  
 12 ~~were~~ IT WAS not the property of the state. ~~, except as herein~~  
 13 ~~after provided.~~

14 (13) If ~~from any cause the lands, or any parcel thereof~~  
 15 ~~decreed for sale by the auditor general, shall~~ PROPERTY INCLUDED  
 16 IN THE JUDGMENT IS not ~~be~~ sold as advertised, ~~it shall be the~~  
 17 ~~duty of the auditor general to~~ STATE TREASURER SHALL cause A  
 18 sale to be made at ~~such~~ SOME other time as he OR SHE may fix  
 19 for that purpose. ~~, of which notice~~ NOTICE OF THAT SALE shall  
 20 be published at least 4 weeks prior to ~~such day, and such~~ THE  
 21 SALE. THE notice shall contain a description of the ~~lands~~  
 22 PROPERTY and the amount ~~claimed thereon~~ OF TAXES, INTEREST, AND  
 23 CHARGES, as ~~hereinbefore~~ provided in the ~~first instance~~  
 24 JUDGMENT. The sale and all OTHER proceedings ~~thereon~~ shall be  
 25 the same as if made on the first day ~~fixed therefor~~ OF THE INI-  
 26 TIAL SALE. The ~~several~~ county ~~treasurers~~ TREASURER shall  
 27 receive ~~on such sale~~ only ~~such funds as shall be~~ THAT AMOUNT

1 receivable at the state treasury. ~~and all moneys~~ ALL MONEY  
 2 received at any tax sales that belong to the state shall be paid  
 3 into the state treasury. ~~and the~~ THE expenses of advertising  
 4 and sale exclusive of the county's share shall be paid  
 5 ~~therefrom~~ FROM THE STATE TREASURY on the warrant of the  
 6 ~~auditor general~~ STATE TREASURER, and the remainder shall be  
 7 ~~placed to the credit of~~ CREDITED TO the general fund.

8       Sec. 73. (1) No sale of ~~any lands~~ PROPERTY or deed ~~made~~  
 9 ISSUED by the ~~auditor general~~ STATE TREASURER under ~~the provi-~~  
 10 ~~sions of~~ this act shall be set aside or annulled by any court of  
 11 this state after the purchaser ~~,~~ OR his OR HER heirs or assigns  
 12 have been in actual and undisputed possession of ~~such lands so~~  
 13 THE PROPERTY sold ~~or conveyed~~ for a period of 5 years from the  
 14 date of ~~such~~ THE purchase or deed. ~~Whenever any~~

15       (2) IF A sale made under this act is set aside by any court  
 16 ~~in a~~ less ~~time~~ than 5 years FROM THE DATE OF THE SALE OR  
 17 DEED, the court shall determine ~~and decree~~ the value of  
 18 improvements made by the purchaser, if he OR SHE has been in pos-  
 19 session OF THE PROPERTY, and ~~give~~ ENTER A judgment ~~therefor~~  
 20 IN THAT AMOUNT IN FAVOR OF THE PURCHASER, and issue execution to  
 21 collect ~~the same of~~ THAT AMOUNT FROM the claimant before  
 22 putting him OR HER in possession.

23       (3) If a sale made under this act is set aside by any court  
 24 or is canceled by the ~~auditor general~~ STATE TREASURER as pro-  
 25 vided in this act, the ~~auditor general~~ STATE TREASURER shall  
 26 refund to the purchaser the amount paid at the time of the sale,  
 27 with interest ~~thereon~~ at the rate of ~~6 per cent~~ 6% per annum

1 from the time of the purchase to the time when ~~said~~ THE sale  
 2 was set aside or canceled. ~~, out of the general fund of the~~  
 3 state: ~~Provided, That no~~

4 (4) NO refund of purchase money and interest shall be made  
 5 ~~after a period of~~ MORE THAN 5 years from the date of expiration  
 6 of the redemption period in the case of a tax certificate, or  
 7 ~~after~~ MORE THAN 5 years from the date the purchaser ~~,~~ OR his  
 8 OR HER heirs or assigns, was entitled to a tax deed, ~~in case~~ IF  
 9 a tax deed was issued. ~~In such case the auditor general~~ THE  
 10 STATE TREASURER shall charge back to the county all taxes, ~~and~~  
 11 the interest, and charges ~~thereon~~ for all years for which ~~it~~  
 12 ~~has been held that~~ the taxes ~~were~~ ARE invalid or the descrip-  
 13 tion erroneous. ~~, but for~~ FOR all years for which no invalidity  
 14 has been found ~~he~~ THE STATE TREASURER shall proceed to enforce  
 15 the collection of the taxes for all years refunded as ~~herein~~  
 16 provided IN THIS ACT, as in the case of taxes for which sale has  
 17 not been made.

18 Sec. 73a. (1) The right to recover possession of ~~land, or~~  
 19 PROPERTY to a ~~refunding~~ REFUND of the amount paid, or to secure  
 20 a tax deed, by a person claiming through or under a deed executed  
 21 by the ~~auditor general~~ STATE TREASURER or by an officer autho-  
 22 rized to issue tax deeds under a former tax law of the territory  
 23 of the state of Michigan or by virtue of a certificate of pur-  
 24 chase issued under this act or by a former tax law, ~~shall be~~ IS  
 25 forever barred by the actual, open, and continuous possession of  
 26 a person claiming that ~~land~~ PROPERTY adversely to the tax deed  
 27 ~~,~~ or certificate of purchase, for the period of 5 years after

1 the purchaser of the tax title ~~—~~, OR his OR HER heirs or assigns  
 2 ~~—, is~~ ARE entitled to a deed ~~thereof,~~ or by a failure of the  
 3 tax title purchaser ~~—~~, OR his OR HER heirs or assigns ~~—~~, to  
 4 make a bona fide attempt to give notice required ~~by~~ UNDER this  
 5 act, or by a former tax law, for a reconveyance of the ~~premises~~  
 6 PROPERTY within ~~the above specified period of~~ 5 years.

7       (2) In case of a failure to give the required notice for  
 8 reconveyance within the period of 5 years from the date the pur-  
 9 chaser ~~—~~, OR his OR HER heirs or assigns ~~shall~~ become entitled  
 10 to a tax deed to be issued by the ~~auditor general~~ STATE  
 11 TREASURER, the person ~~or persons,~~ claiming title under THE tax  
 12 deed or certificate of purchase ~~shall be forever~~ IS barred from  
 13 asserting that title or claiming a lien on the land by reason of  
 14 a tax purchase ~~—~~ and the purchaser ~~—~~, OR his OR HER heirs or  
 15 assigns ~~shall not thereafter be~~ ARE NOT entitled to a  
 16 ~~refunding~~ REFUND of the amount paid as a condition of the pur-  
 17 chase of the tax title by reason of any defect, irregularity,  
 18 invalidity, or any cause whatever affecting the taxes or the sale  
 19 of the ~~lands~~ PROPERTY for a tax lien.

20       (3) The failure of a tax title purchaser ~~—~~, OR his OR HER  
 21 heirs or assigns ~~—~~, to present a certificate of purchase or due  
 22 proof of loss ~~thereof~~ to the ~~auditor general~~ STATE TREASURER  
 23 or his OR HER deputy, as prescribed in section 72, or to the  
 24 officer empowered by a former law to issue tax deeds, within ~~the~~  
 25 ~~above specified period of~~ 5 years ~~shall forever bar a~~ FROM THE  
 26 PURCHASE OF THE TAX TITLE, BARS THE tax title purchaser ~~—~~, OR  
 27 his OR HER heirs or assigns from securing a tax deed.

1       (4) In the case of failure to present a certificate of  
 2 purchase to the ~~auditor general~~ STATE TREASURER or his OR HER  
 3 deputy or to an officer empowered by a former tax law to issue  
 4 tax deeds, a person owning an interest in the ~~lands so~~ PROPERTY  
 5 sold for taxes, upon the payment of 50 cents to the ~~auditor~~  
 6 ~~general~~ STATE TREASURER or his OR HER deputy, shall be entitled  
 7 to a certificate of cancellation under the hand and seal of the  
 8 ~~auditor general~~ STATE TREASURER or his OR HER deputy, setting  
 9 forth a description of the certificate of purchase and that,  
 10 according to the records of the ~~auditor general~~ STATE  
 11 TREASURER, a tax deed has not been issued for a certificate of  
 12 purchase, and that the time for presentation of the certificate  
 13 of purchase or due proof of loss ~~thereof~~ OF THE CERTIFICATE has  
 14 expired, and neither the certificate of purchase nor due proof of  
 15 loss ~~thereof~~ OF THE CERTIFICATE was presented within the time  
 16 ~~so limited~~ REQUIRED. The certificate of cancellation may be  
 17 ~~received and~~ recorded in the office of the register of deeds of  
 18 the county in which the ~~lands affected are~~ PROPERTY IS  
 19 situated. ~~, and when~~ WHEN recorded, ~~shall be~~ THE CERTIFICATE  
 20 prima facie evidence of the facts ~~so~~ certified ~~,~~ and ~~shall~~  
 21 ~~have~~ HAS the same effect as evidence and notice of title as the  
 22 recording of deeds and other conveyances. ~~, and the~~ THE regis-  
 23 ter of deeds ~~shall be~~ IS entitled, for the recording of the  
 24 certificate of cancellation, to the same fees as for recording of  
 25 deeds.

26       (5) If within the period of 5 years the tax title purchaser  
 27 ~~,~~ OR his OR HER heirs or assigns ~~, has~~ HAVE made a bona fide

1 attempt to give the REQUIRED notice ~~or notices required by law~~  
 2 for the reconveyance of the premises, neither the legality or  
 3 sufficiency of the sale or notice, nor the bona fides of the pur-  
 4 chaser in this attempt to give the statutory notice, shall be  
 5 questioned, raised, or adjudicated except in or by a suit in  
 6 equity. ~~and when in any case at law it shall appear that any~~  
 7 ~~such question is a material issue in the case, it shall on motion~~  
 8 ~~of either party be forthwith transferred to the equity side of~~  
 9 ~~the court, and there tried and determined in accordance with rec-~~  
 10 ~~ognized equitable principles, including provisions for reimburse-~~  
 11 ~~ment for the value of improvements made and taxes paid or other~~  
 12 ~~expenses incurred.~~

13 (6) A person who has ~~himself~~ been properly served with  
 14 notice and WHO HAS failed to redeem from a sale in accordance  
 15 with this act, within the period ~~herein~~ specified, ~~shall~~ IS  
 16 not ~~thereafter be~~ entitled to question or deny in any manner  
 17 the sufficiency of notice upon the ground that some other person  
 18 ~~or persons~~ entitled to notice was not also served.

19 (7) Nothing in this section ~~contained~~ shall be ~~deemed or~~  
 20 construed, by implication or otherwise, to revive or give effect  
 21 to a tax deed or certificate of purchase ~~heretofore or~~  
 22 ~~hereafter~~ barred or voided by operations of law or otherwise.

23 Sec. 73b. (1) A purchaser's certificate of tax sale ~~of~~  
 24 ~~lands~~ issued under this ACT or any prior act, including any law  
 25 of the territory of Michigan ~~—~~ prior to September 28, 1907,  
 26 which, or due proof of loss of which, ~~shall~~ HAS not ~~have~~ been  
 27 presented to the ~~auditor general~~ STATE TREASURER or his OR HER

1 deputy, as prescribed in section 72, within 90 days after the  
2 effective date of this section, ~~shall be forever~~ IS barred and  
3 shall cease to be a cloud upon the title to the ~~lands~~ PROPERTY  
4 affected. ~~thereby.~~

5 (2) An action based upon a tax deed executed by an officer  
6 of the state of Michigan before September 28, 1942 ~~,~~ shall not  
7 be maintained in any court to recover ~~land~~ PROPERTY in this  
8 state or to establish, maintain, or recover an interest ~~therein~~  
9 IN PROPERTY against a person in possession who, or whose prede-  
10 cessors in interest, ~~shall have~~ paid or caused to be paid the  
11 taxes regularly assessed against the ~~land~~ PROPERTY for at least  
12 5 consecutive years ~~next~~ preceding the date when the action is  
13 brought and who ~~claims the land~~ CLAIM THE PROPERTY under a con-  
14 nected chain of title from the person who was the last grantee in  
15 the regular chain of title of the ~~land~~ PROPERTY at the time the  
16 tax deed was executed. ~~, unless the action shall be brought~~  
17 ~~within 1 year from and after the effective date of this act.~~

18 (3) In the case of unoccupied, unimproved, and unenclosed  
19 ~~lands~~ PROPERTY a person shall be ~~deemed~~ CONSIDERED to be in  
20 possession of the ~~land~~ PROPERTY for the purposes of ~~the pre-~~  
21 ~~ceding paragraph when~~ SUBSECTION (2) IF that person or his OR  
22 HER predecessors in interest paid or caused to be paid all taxes  
23 regularly assessed against the ~~land~~ PROPERTY for a period of at  
24 least 5 consecutive years ~~next preceding~~ BEFORE the ~~date when~~  
25 action is brought against him OR HER.

26 (4) Nothing in this section ~~contained~~ shall be ~~deemed or~~  
27 construed, by implication or otherwise, to revive or give any

1 effect to any ~~such~~ certificate or deed ~~heretofore or~~  
 2 ~~hereafter~~ barred or voided by operation of law or otherwise.

3       Sec. 75. ~~Whenever any~~ IF A court ~~of competent jurisdic-~~  
 4 ~~tion shall annul any~~ ANNULS A certificate executed by the county  
 5 treasurer ~~aforesaid~~ or any deed issued by the ~~auditor general~~  
 6 STATE TREASURER, the clerk of ~~such~~ THE court, on the payment by  
 7 any party interested of \$1.00, shall deliver to ~~such~~ THAT  
 8 person a certified copy of ~~such~~ THE judgment or order. ~~—~~,  
 9 ~~which~~ THE certified copy of ~~such~~ THE judgment or order ~~shall~~  
 10 ~~be a proper subject of record~~ MAY BE RECORDED in the office of  
 11 the register of deeds of the county in which the ~~land is situat-~~  
 12 ~~ed, and on~~ PROPERTY IS LOCATED. ON recording the ~~same~~  
 13 CERTIFICATE, the register OF DEEDS shall enter in the margin of  
 14 the record of the tax deed affected a brief statement of ~~such~~  
 15 THE judgment or order, and shall also send notice of ~~such~~ THE  
 16 judgment or order to the office of the ~~auditor general~~ STATE  
 17 TREASURER.

18       Sec. 83. (1) ~~In case of the loss of such~~ IF A certificate  
 19 of sale FOR DELINQUENT TAXES IS LOST, the purchaser, ~~or~~ his OR  
 20 HER legal representative, or HIS OR HER assigns ~~—~~, may file  
 21 ~~his~~ A VERIFIED affidavit ~~—, duly verified, of such~~ OF THE loss  
 22 ~~—~~, and that ~~he~~ THE PURCHASER was, at the time of ~~such~~ THE  
 23 loss, the bona fide and legal holder and owner ~~thereof~~ OF THE  
 24 CERTIFICATE. ~~The auditor general~~

25       (2) IF AN AFFIDAVIT IS FILED UNDER SUBSECTION (1), THE STATE  
 26 TREASURER or ~~deputy auditor general~~ HIS OR HER DESIGNATED  
 27 REPRESENTATIVE shall ~~thereupon~~ execute ~~—, as aforesaid,~~ a deed

1 ~~for~~ TO the ~~land~~ PROPERTY described in ~~said~~ THE certificate,  
 2 if the ~~same shall~~ CERTIFICATE HAS not ~~have~~ been redeemed, in  
 3 the same manner as though ~~it~~ THE CERTIFICATE had been presented  
 4 and surrendered.

5 (3) The ~~auditor general or deputy auditor general~~ STATE  
 6 TREASURER OR HIS OR HER DESIGNATED REPRESENTATIVE shall execute a  
 7 second deed ~~of lands~~ TO PROPERTY conveyed ~~as herein provided,~~  
 8 ~~in all cases in which he shall be satisfied, by sufficient proof,~~  
 9 ~~that~~ IF the original deed and record ~~thereof has been~~ OF THE  
 10 ORIGINAL DEED IS lost or destroyed. ~~, which said~~ A SECOND deed  
 11 shall declare upon its face that it is a second deed, and shall  
 12 recite the loss or destruction of the former deed ~~,~~ and its  
 13 date, if possible. ~~Such~~ A SECOND deed shall inure to the bene-  
 14 fit of the grantee in the first deed ~~,~~ OR his OR HER heirs or  
 15 assigns, as the case may be, and shall have the same force and  
 16 effect as ~~said~~ THE first deed. Before ~~the~~ execution of  
 17 ~~such~~ A SECOND deed, the party applying ~~therefor~~ FOR THE  
 18 SECOND DEED shall pay to the ~~auditor general~~ STATE TREASURER  
 19 the sum of \$1.00, which shall ~~belong~~ BE CREDITED to the general  
 20 fund of ~~the~~ THIS state.

21 Sec. 85. The sale of any of the bids of the state for which  
 22 the time of redemption has not expired ~~,~~ shall ~~in nowise~~ NOT  
 23 prejudice the right to enforce the collection of any tax prior or  
 24 subsequent to the year or years for which the ~~same has been~~  
 25 PROPERTY WAS sold. ~~as aforesaid, and, for~~ FOR the taxes and  
 26 charges remaining unpaid for ~~said~~ prior or subsequent year or  
 27 years, the ~~auditor general~~ STATE TREASURER shall ~~cause such~~

1 ~~lands to be offered~~ OFFER THAT PROPERTY in regular succession at  
 2 the next ~~ensuing~~ annual ~~sales for taxes~~ TAX SALE, giving  
 3 notice as required by law, unless previously redeemed or other-  
 4 wise discharged.

5       Sec. 86. In ~~all cases where it shall become necessary, in~~  
 6 the prosecution of an action of ejectment by any person holding  
 7 an adverse claim to any ~~lands hereinafter~~ PROPERTY bid ~~in for~~  
 8 OFF TO the state as provided in this act, the ~~auditor general~~  
 9 STATE TREASURER may be defendant. ~~, and in~~ IN all cases in the  
 10 prosecution or defense of an action of ejectment or trespass by  
 11 any person holding or claiming ~~land~~ PROPERTY under any deed ~~or~~  
 12 ~~deeds~~ or other conveyance of ~~land~~ PROPERTY bid off or pur-  
 13 chased for delinquent or unpaid taxes, the party reclaiming under  
 14 ~~and by virtue of such~~ THE purchase for unpaid taxes may show  
 15 his OR HER title to ~~said land and premises~~ THE PROPERTY,  
 16 whether ~~the same~~ TITLE was derived under 1 or more purchases or  
 17 sales for taxes or otherwise, and may give in evidence any and  
 18 all deeds of conveyance or other legal evidence of ~~such~~  
 19 purchase, ~~as aforesaid,~~ which he OR SHE may have received on  
 20 sales for taxes, and may claim title under any or all of them.  
 21 ~~: Provided, In no case shall the~~ THE state or county SHALL NOT  
 22 be required to refund any taxes or money by reason of defect in  
 23 ~~said~~ THE taxes or sales ~~,~~ prior to the particular tax or deed  
 24 ~~which may be~~ decreed valid.

25       Sec. 87. (1) The accounts between ~~the~~ THIS state ~~,~~ AND  
 26 EACH county and ~~each township~~ LOCAL TAX COLLECTING UNIT IN THIS  
 27 STATE shall be adjusted on the basis of crediting and paying to

1 each COUNTY AND LOCAL TAX COLLECTING UNIT the taxes collected by  
2 and for each COUNTY AND LOCAL TAX COLLECTING UNIT with ~~the~~  
3 interest ~~thereon~~ ON THOSE TAXES.

4 (2) The ~~auditor general~~ STATE TREASURER shall, on ~~the~~  
5 ~~first day of~~ January 1, April 1, July 1, and October 1 in each  
6 year, make a statement of account between ~~the~~ THIS state and  
7 each county ~~respectively,~~ and ~~render the same~~ DELIVER THE  
8 STATEMENT OF ACCOUNT to the county treasurer of each county ~~,~~  
9 ~~and draw his~~ TOGETHER WITH A warrant ~~on the state treasurer,~~  
10 payable to ~~such~~ THE county treasurer ~~,~~ for all ~~moneys~~ MONEY  
11 in the state treasury collected for the county, ~~township~~ A  
12 LOCAL TAX COLLECTING UNIT, school DISTRICT, OR highway IN THAT  
13 COUNTY, or any other purposes for ~~such~~ THAT county, ~~or town-~~  
14 ~~ship or district thereof,~~ and transmit such warrant to the county  
15 ~~treasurer, and~~ LOCAL TAX COLLECTING UNIT, SCHOOL DISTRICT, OR  
16 HIGHWAY. THE STATE TREASURER SHALL SEND notice OF THE WARRANT to  
17 the county clerk. ~~thereof.~~

18 (3) At the ~~same~~ time DESIGNATED IN SUBSECTION (2), the  
19 county ~~treasurers~~ TREASURER shall pay to ~~the~~ THIS state all  
20 ~~moneys~~ MONEY collected and due from ~~their respective counties~~  
21 ~~to the~~ THAT COUNTY TO THIS state, as shown by ~~such account so~~  
22 ~~rendered~~ THE STATEMENT OF ACCOUNT PREPARED by the ~~auditor gen-~~  
23 ~~eral to be due the~~ state TREASURER. On January 15, and on the  
24 fifteenth day of each month thereafter, the county treasurer  
25 shall pay to ~~the~~ THIS state all ~~moneys~~ MONEY coming into his  
26 OR HER hands from the collection of ~~said~~ THE state tax, and  
27 shall transmit ~~therewith~~ a sworn statement of the amount of

1 taxes received from the collector in each assessing district in  
 2 ~~his~~ THAT county. ~~Also the~~ THE collector in each assessing  
 3 district in the county shall pay to the county treasurer of its  
 4 respective county all ~~moneys~~ MONEY collected not later than  
 5 January 10, and not later than the tenth day of each month there-  
 6 after until the regular quarterly settlement for the quarter  
 7 ending March 31 ~~shall have been~~ IS made each year. ~~Said~~ THE  
 8 county treasurer or collector of each assessing district in the  
 9 ~~said~~ county shall also pay to the ~~auditor general~~ STATE  
 10 TREASURER for the use of ~~the~~ THIS state 1/2 of 1% for each  
 11 month or fraction ~~thereof~~ OF A MONTH as interest on all money  
 12 in his OR HER possession belonging to ~~the~~ THIS state and not  
 13 remitted on the fifteenth of the month. ~~on which remittance is~~  
 14 ~~to be made as herein provided.~~ The ~~auditor general~~ STATE  
 15 TREASURER shall include all sums due as interest in his OR HER  
 16 quarterly statement to the county treasurer. ~~Such~~ THE sum DUE  
 17 AS INTEREST shall be paid by the county the same as the taxes are  
 18 paid and ~~thereafter~~ collected by the county from the treasurer  
 19 or the sureties on his OR HER bond.

20 (4) The county treasurer of each county shall, on or before  
 21 the fifteenth day of each month, make out a detailed statement of  
 22 ~~the~~ account for the preceding calendar month between the county  
 23 and the ~~several townships or cities, which~~ LOCAL TAX COLLECTING  
 24 UNITS IN THAT COUNTY. THE statement shall show the different  
 25 funds to which the several debits and credits belong. ~~, and~~  
 26 ~~render the same~~ THE COUNTY TREASURER SHALL DELIVER THE STATEMENT  
 27 to the ~~township or city~~ treasurer ~~,~~ OF THE LOCAL TAX

1 COLLECTING UNIT and pay ~~all moneys~~ THE AMOUNT shown by ~~said~~  
 2 THE statement ~~so rendered~~ to the ~~township or city to the~~  
 3 ~~proper receiving officer of the township or city, and~~ LOCAL TAX  
 4 COLLECTING UNIT. THE COUNTY TREASURER SHALL notify the ~~township~~  
 5 ~~or city~~ clerk OF THE LOCAL TAX COLLECTING UNIT of the ~~items~~  
 6 ~~and~~ total amount ~~thereof; also~~ PAID AND PROVIDE a description  
 7 of the ~~lands~~ PROPERTY upon which ~~such~~ THE taxes were paid.  
 8 The county clerk shall charge ~~such amounts~~ THAT AMOUNT to the  
 9 county treasurer, and the ~~township or city~~ clerks OF THE LOCAL  
 10 TAX COLLECTING UNITS shall charge ~~such~~ THAT amount to the  
 11 ~~township or city~~ treasurers OF THE LOCAL TAX COLLECTING UNITS  
 12 on the books of their respective offices. ~~Township and city~~  
 13 ~~treasurers shall~~

14 (5) TREASURERS FOR THE LOCAL TAX COLLECTING UNITS ARE not  
 15 ~~be~~ required to make A settlement with the county ~~treasurers~~  
 16 TREASURER for the items of state and county taxes included in the  
 17 annual charge back list until ~~their~~ THE annual settlement with  
 18 ~~their~~ THE county treasurer.

19 (6) The COUNTY board of ~~supervisors~~ COMMISSIONERS by ~~a~~  
 20 majority vote ~~of its members elect~~ may authorize the county  
 21 treasurer to pay directly to the school districts all ~~moneys as~~  
 22 MONEY shown on ~~such~~ THE statement TO BE due to the school dis-  
 23 tricts within the county. In ~~such~~ THAT case the county super-  
 24 intendent ~~shall~~ IS not ~~be~~ required to compute and report  
 25 delinquent school taxes handled by the county.

26 Sec. 88. The ~~auditor general~~ STATE TREASURER shall, on  
 27 the first Monday in each month, transmit to the treasurer of each

1 county a list of the ~~lands therein~~ PROPERTY IN THAT COUNTY upon  
 2 which the taxes have been paid to the state treasurer ~~—~~ and  
 3 also a list of all ~~lands bid in~~ PROPERTY BID OFF to the state  
 4 ~~which have~~ THAT HAS been sold during the preceding month. ~~—~~  
 5 and ~~upon~~ UPON receiving ~~such~~ THE lists the county treasurer  
 6 shall make the proper entries showing ~~such~~ THE payment or  
 7 sale. Where a sale has been made by the ~~auditor general~~ STATE  
 8 TREASURER, the county treasurer shall note ~~the~~ THAT fact upon  
 9 the tax record.

10       Sec. 90. All compensation of officers in the assessment and  
 11 collection of taxes in townships and in the return of delinquent  
 12 taxes to the county treasurer, except fees collected by township  
 13 treasurers on their tax rolls, shall be paid by the township.  
 14 All compensation of county officers and ~~expense~~ EXPENSES  
 15 incurred by them under the provisions of this act shall be paid  
 16 by the county. ~~—, and the~~ THE compensation of all state officers  
 17 and expenses INCURRED by them ~~incurred or paid,~~ shall be paid  
 18 by ~~the~~ THIS state. Expenses ~~made~~ INCURRED by the state offi-  
 19 cers shall be audited by the ~~auditor general~~ STATE TREASURER  
 20 and paid out of the general fund.

21       Sec. 95. (1) If the ~~auditor general~~ STATE TREASURER or  
 22 county treasurer ~~shall discover~~ DISCOVERS before the sale of  
 23 any ~~lands, as aforesaid,~~ PROPERTY FOR DELINQUENT TAXES that for  
 24 any reason ~~they~~ THE PROPERTY should not be sold, ~~he~~ THE STATE  
 25 TREASURER OR COUNTY TREASURER shall cause the ~~same~~ PROPERTY to  
 26 be withheld from sale. ~~—, and if—~~

1 (2) IF the error originated with the ~~township~~ LOCAL TAX  
 2 COLLECTING UNIT or county officers, the amount of ~~such~~ THE  
 3 taxes shall be charged against the county from which the ~~same~~  
 4 ~~was~~ TAXES WERE returned ~~if such~~ AS DELINQUENT.

5 (3) IF THE error was made by ~~a township~~ AN officer OF A  
 6 LOCAL TAX COLLECTING UNIT, the amount ~~thereof~~ OF THE TAXES  
 7 shall be charged by the county treasurer to the ~~township in~~  
 8 ~~which such error occurred~~ LOCAL TAX COLLECTING UNIT.

9 (4) If there has been a change in the boundaries of ~~any~~  
 10 THE county ~~or town~~ in which the ~~lands are~~ PROPERTY IS situa-  
 11 ted after the return of ~~such~~ THE taxes, ~~such rejected~~ THE  
 12 taxes shall be charged to the county ~~to~~ IN which the ~~lands~~  
 13 ~~belong at the time of such rejection~~ PROPERTY WAS LOCATED WHEN  
 14 THE TAXES WERE RETURNED AS DELINQUENT.

15 Sec. 96. (1) The county treasurer shall, on or before ~~the~~  
 16 ~~thirtieth day of~~ June 30 of each year, prepare a statement ~~of~~  
 17 SETTING FORTH all rejected taxes, ~~giving~~ the reasons for ~~such~~  
 18 ~~rejections~~ THE REJECTION, and a description of the ~~lands~~  
 19 PROPERTY upon which the ~~same~~ TAXES were assessed. ~~and the~~  
 20 ~~auditor general shall after~~

21 (2) AFTER due examination, if ~~such rejections are~~ THE  
 22 REJECTION IS approved, THE STATE TREASURER SHALL submit the  
 23 ~~same~~ REJECTED TAXES, through the county treasurer, to the  
 24 COUNTY board of ~~supervisors at their~~ COMMISSIONERS AT THE next  
 25 annual fall session.

26 (3) If ~~such~~ taxes ~~shall have been~~ ARE rejected or  
 27 charged back by the ~~auditor general~~ STATE TREASURER or the

1 county treasurer, ~~except for the reason that such land~~ UNLESS  
 2 THE PROPERTY was not subject to taxation at the time ~~of the~~  
 3 ~~assessment for such taxes, or that~~ TAXES WERE ASSESSED, the  
 4 taxes ~~thereon~~ ON THE PROPERTY have been paid, or ~~that~~ there  
 5 had been a double assessment ~~thereof~~ OF THE TAXES ON THE  
 6 PROPERTY, the COUNTY board of ~~supervisors~~ COMMISSIONERS shall  
 7 cause the ~~same~~ TAXES to be reassessed upon the same ~~land, and~~  
 8 PROPERTY, collected with the taxes of the ~~then~~ current year,  
 9 and treated in the same manner as taxes of ~~said~~ THE current  
 10 year. ~~and shall be~~ TAXES THAT ARE REJECTED OR CHARGED BACK ARE  
 11 NOT subject to ~~no other~~ penalties OTHER than ~~applies to the~~  
 12 ~~taxes of the year of the reassessment and shall be entitled to~~  
 13 ~~all the privileges and benefits of Act No. 126 of the Public~~  
 14 ~~Acts of 1933, as amended~~ THE PENALTIES THAT APPLY TO TAXES  
 15 ASSESSED IN THE CURRENT YEAR. If ~~such~~ THE taxes cannot be  
 16 properly reassessed upon the same ~~lands~~ PROPERTY, the COUNTY  
 17 board of ~~supervisors~~ COMMISSIONERS shall cause the ~~same~~ TAXES  
 18 to be reassessed upon the taxable property of the proper  
 19 ~~township~~ LOCAL TAX COLLECTING UNIT.

20       Sec. 97. ~~It shall be the duty of the~~ THE COUNTY board of  
 21 ~~supervisors to~~ COMMISSIONERS SHALL furnish to the ~~auditor~~  
 22 ~~general~~ STATE TREASURER a list of all taxes ~~which shall~~ THAT  
 23 have been rejected or charged back to their county ~~by him,~~ upon  
 24 ~~lands which shall have~~ PROPERTY THAT HAS been detached from  
 25 ~~such~~ THE county ~~subsequent to the time when such~~ AFTER THE  
 26 taxes were assessed. ~~, and the auditor general shall thereupon~~  
 27 THE STATE TREASURER SHALL credit to ~~such~~ THAT county the amount

1 ~~which he may have so far charged back, and charge the same~~  
 2 THAT AMOUNT to the county in which ~~such lands may then be~~  
 3 situated: ~~Provided, Such~~ THE PROPERTY IS SITUATED IF THE taxes  
 4 ~~shall not~~ have NOT been ~~previously~~ paid or ~~re-assessed~~  
 5 REASSESSED.

6 Sec. 98. (1) ~~Whenever any lands~~ IF PROPERTY returned to  
 7 the ~~office of the auditor general under the provisions of any of~~  
 8 the general tax laws, or to the county treasurer during the life  
 9 of the tax law of 1891, shall have been sold on account of  
 10 non-payment STATE TREASURER UNDER THIS ACT IS SOLD FOR THE  
 11 NONPAYMENT of taxes ~~thereon, if~~ AND the ~~auditor general shall~~  
 12 ~~discover before a conveyance of said lands is executed and~~  
 13 ~~delivered~~ STATE TREASURER DISCOVERS ANY OF THE FOLLOWING, THE  
 14 STATE TREASURER SHALL SUSPEND THE SALE OR FORFEITURE OF THAT  
 15 PROPERTY:

16 (A) ~~First, That the land so sold~~ THE PROPERTY was not  
 17 subject to taxation ~~at~~ ON the date of the assessment of the  
 18 taxes for which it was sold. ~~; or~~

19 (B) ~~Second, That the~~ THE taxes had been paid to the proper  
 20 officer within the time limited by law for ~~the~~ payment or  
 21 redemption. ~~thereof; or~~

22 (C) ~~Third, That such sale was in contravention of any of~~  
 23 ~~the provisions of this act; or~~ THE SALE VIOLATED A PROVISION OF  
 24 THIS ACT.

25 (D) ~~Fourth, That a~~ A certificate, including the certifi-  
 26 cate provided for in section 135, ~~of this act,~~ tax history, or  
 27 statement to the effect that all taxes charged against ~~said~~

1 ~~lands had~~ THE PROPERTY HAS been paid, ~~has been~~ IS given by the  
 2 proper officer within the time limited by law for ~~the~~ payment  
 3 or redemption. ~~thereof; or~~

4 (E) ~~Fifth, That the~~ THE description of ~~such lands as~~ THE  
 5 PROPERTY used in the assessment was so indefinite or erroneous as  
 6 to result in the tax lien being void.

7 (2) The ~~auditor general~~ STATE TREASURER shall withhold a  
 8 conveyance of ~~such lands~~ PROPERTY THE SALE OF WHICH IS SUS-  
 9 PENDED PURSUANT TO SUBSECTION (1) and shall, on demand, ~~cause~~  
 10 ~~the money paid therefor to be refunded~~ REFUND THE PURCHASE PRICE  
 11 to the purchaser with interest ~~thereon~~ at ~~6 per cent~~ 6% per  
 12 annum. ~~∴ Provided, That in the fourth above mentioned case the~~

13 (3) IF A SALE IS SUSPENDED PURSUANT TO SUBSECTION (1)(D),  
 14 THE person ~~in~~ ON whose behalf ~~such~~ THE certificate, tax  
 15 history, or statement was given shall, ~~at the time of~~ WHEN  
 16 presenting ~~such~~ THE certificate to the ~~auditor general~~ STATE  
 17 TREASURER, pay to the state treasurer ~~, on the statement of the~~  
 18 ~~auditor general,~~ all taxes and charges due to ~~the~~ THIS state  
 19 upon ~~such lands~~ THE PROPERTY at the time ~~such~~ THE certificate  
 20 was issued. ~~∴ Provided further, That refunds of purchase money~~  
 21 A REFUND OF THE PURCHASE PRICE and interest shall not be made  
 22 ~~after a period of~~ MORE THAN 5 years ~~from~~ AFTER the expiration  
 23 of the redemption period.

24 (4) If the discovery OF ANY OF THE CONDITIONS SET FORTH IN  
 25 SUBSECTION (1) is not made until after ~~the~~ A conveyance ~~has~~  
 26 ~~been~~ OF THE PROPERTY IS executed and delivered, a certificate of  
 27 error may be issued in proper form for ~~record;~~ RECORDING and

1 the deed, if not recorded, shall be surrendered when the purchase  
 2 ~~money~~ PRICE is refunded. If the deed has been recorded, the  
 3 ~~money~~ PURCHASE PRICE shall be refunded on a recorded release  
 4 from the holder of the tax deed. ~~:- Provided further, That the~~  
 5 ~~conveyance~~ CONVEYANCE of ~~such lands~~ THE PROPERTY shall not be  
 6 withheld or a certificate of error issued ~~after a period of~~  
 7 MORE THAN 5 years ~~from~~ AFTER the date of THE sale ~~thereof;~~  
 8 ~~except for the reasons, first, that the land described therein~~  
 9 UNLESS 1 OR MORE OF THE FOLLOWING CONDITIONS EXIST:

10 (A) THE PROPERTY was not subject to taxation at the time of  
 11 the assessment of the taxes for which it was sold. ~~;/ or, second,~~  
 12 ~~that the~~

13 (B) THE taxes had been paid to the proper officer within the  
 14 time limited by law for the payment or redemption. ~~thereof;~~  
 15 ~~Provided further, That refund~~

16 (5) REFUND of THE purchase ~~money~~ PRICE and interest shall  
 17 not be made ~~after a period of~~ MORE THAN 5 years ~~from the date~~  
 18 AFTER the purchaser ~~,~~ OR his OR HER heirs or assigns ~~,~~ was  
 19 entitled to a tax deed.

20 (6) ~~In case~~ IF a conveyance of ~~lands~~ PROPERTY is with-  
 21 held or a certificate of error issued ~~in accordance with the~~  
 22 ~~provisions of~~ UNDER this section, the ~~auditor general~~ STATE  
 23 TREASURER shall cancel ~~such~~ THE sale. ~~,~~ and if IF A convey-  
 24 ance is withheld or certificate of error issued for ~~either of~~  
 25 the ~~first, second or fifth~~ reasons ~~above~~ set forth IN  
 26 SUBSECTION (1)(A), (B), AND (E), THE STATE TREASURER SHALL reject  
 27 the taxes and special assessments for the nonpayment of which

1 ~~such lands were~~ THE PROPERTY WAS sold. ~~Such~~ THE rejected  
 2 taxes and special assessments shall be reassessed ~~in accordance~~  
 3 ~~with the provisions of~~ PURSUANT TO section 96. ~~of this act. In~~  
 4 ~~case such~~ IF A conveyance is withheld or certificate of error  
 5 issued for ~~either third or fourth~~ THE reasons ~~above~~ set forth  
 6 IN SUBSECTION (1)(C) OR (D), ~~he~~ THE STATE TREASURER may proceed  
 7 to enforce the collection of ~~such~~ THE taxes under ~~and in~~  
 8 ~~accordance with provisions of~~ this act. ~~, as in the case of~~  
 9 ~~lands returned hereunder.~~

10       Sec. 98a. (1) ~~When taxes have been actually~~ IF TAXES ARE  
 11 paid to the officer authorized ~~by the provisions of~~ UNDER this  
 12 act to receive ~~the same~~ PAYMENT, and the entry of ~~such~~ THAT  
 13 payment ~~was~~ IS not made upon the tax roll, ~~the~~ A person  
 14 ~~thereafter~~ applying for a certificate of error or a cancella-  
 15 tion of the sale FOR DELINQUENT TAXES, and rejection of the  
 16 taxes, shall present to the ~~auditor general~~ STATE TREASURER the  
 17 certificate of the ~~proper~~ county treasurer that ~~such~~ THE  
 18 taxes were paid on the ..... day of ..... (giving  
 19 date), as IT appears ~~from~~ ON THE copy of THE receipt ~~therefor~~  
 20 FOR PAYMENT OF THE TAXES on file in ~~his~~ THE COUNTY TREASURER'S  
 21 office.

22       (2) A certified copy of ~~such~~ THE receipt shall be for-  
 23 warded to the ~~auditor general with such~~ STATE TREASURER WITH  
 24 THE certificate.

25       (3) The county treasurer shall make a certified copy of  
 26 receipts ~~so~~ presented to him OR HER and file ~~the same~~ THOSE  
 27 RECEIPTS in his OR HER office, and shall return THE ORIGINAL

1 RECEIPT to the person entitled ~~thereto~~ TO the original  
 2 receipt. ~~It shall be the duty of the~~

3 (4) THE county treasurer ~~to~~ SHALL immediately notify the  
 4 person or officer receiving ~~such~~ payment of the production of  
 5 ~~such~~ THE receipt and require payment ~~to be made forthwith~~ to  
 6 ~~him,~~ the ~~said~~ county treasurer ~~,~~ of the amount not dis-  
 7 charged by entry upon the tax roll at the time of payment. ~~And~~  
 8 ~~in case of failure of said delinquent treasurer to pay said~~  
 9 ~~amount, as requested,~~ IF THE PERSON WHO RECEIVED PAYMENT DOES  
 10 NOT PAY THAT AMOUNT within 30 days of the receipt of ~~said~~ THE  
 11 notice, ~~it shall be the duty of~~ the county treasurer ~~so noti-~~  
 12 ~~fying, to institute~~ SHALL BRING suit against ~~delinquent~~  
 13 ~~treasurer~~ THAT PERSON and ~~his bondsmen~~ AGAINST HIS OR HER BOND  
 14 for the recovery of ~~said~~ THAT amount. ~~Upon the~~ ON receipt of  
 15 ~~such money so paid to him~~ THE AMOUNT PAID, the county treasurer  
 16 shall ~~at once~~ pay ~~the same over~~ THAT AMOUNT to the proper  
 17 ~~township or other~~ officer OF THE LOCAL TAX COLLECTING UNIT or  
 18 fund entitled to ~~the same~~ THAT AMOUNT, and shall notify the  
 19 COUNTY board of ~~supervisors at their~~ COMMISSIONERS AT THE  
 20 annual session in October of the ~~several~~ amounts ~~thus~~ col-  
 21 lected and paid. ~~over.~~

22 Sec. 99. (1) ~~No~~ A tax assessed upon ~~any~~ property ~~,~~ or  
 23 A sale ~~therefor,~~ OF PROPERTY FOR A DELINQUENT TAX shall NOT be  
 24 held invalid by any court of this state on account of any OF THE  
 25 FOLLOWING:

26 (A) AN irregularity in any assessment. ~~,~~ ~~or on account of~~  
 27 ~~any~~

1 (B) AN assessment or tax roll not having been made or A  
2 proceeding ~~had~~ HELD within the time required by law. ~~, or on~~  
3 ~~account of the~~

4 (C) THE property having been assessed without the name of  
5 the owner, or in the name of any person other than the owner. ~~,~~  
6 ~~or on account of any~~

7 (D) ANY other irregularity, informality, or omission, or  
8 ~~want~~ LACK of any matter of form or substance in any proceeding  
9 that does not prejudice the property rights of the person whose  
10 property is taxed. ~~, and all~~

11 (2) ALL proceedings in assessing and levying taxes and in  
12 the sale ~~and conveyance therefor,~~ OF PROPERTY FOR DELINQUENT  
13 TAXES shall be presumed by all the courts of this state to be  
14 legal, ~~until the contrary is~~ UNLESS affirmatively shown TO BE  
15 ILLEGAL.

16 (3) All records, statements, and certificates ~~herein~~ pro-  
17 vided for ~~shall be~~ IN THIS ACT ARE prima facie evidence of the  
18 facts ~~therein~~ set forth IN THE RECORD, STATEMENT, OR  
19 CERTIFICATE.

20 (4) The absence of any record of any proceeding, ~~or pro-~~  
21 ~~ceedings, or~~ the omission of any mention in any record of any  
22 vote or proceeding, or ~~of~~ THE mention of any matter in any  
23 statement or certificate that should appear ~~therein~~ IN THE  
24 STATEMENT OR CERTIFICATE under ~~the provisions of~~ any law of  
25 this state ~~, shall~~ DOES not affect the validity of any proceed-  
26 ing, tax, or title, ~~depending thereon, provided~~ IF the fact  
27 that ~~such~~ THE vote or proceeding was had or THE tax WAS

1 authorized is shown by any other record, statement, or  
2 certificate ~~made~~ ENTERED AS evidence ~~by the terms of~~ UNDER  
3 this act or any other law of this state. ~~No~~

4 (5) A tax ~~,~~ or sale of property for any tax ~~,~~ shall NOT  
5 be rendered or held invalid ~~by showing that any~~ IF A record,  
6 statement, certificate, affidavit, paper, or return cannot be  
7 found in the proper office. ~~and unless~~ UNLESS the contrary is  
8 affirmatively shown, the presumption ~~shall be~~ IS that ~~such~~  
9 THE record was made, and ~~such~~ THE certificate, statement, affi-  
10 davit, paper, or return was duly made and filed. ~~Where~~

11 (6) IF any statement, certificate, or record is required to  
12 be made or signed by a school district board or ~~a township~~  
13 ~~board~~ THE GOVERNING BODY OF A LOCAL TAX COLLECTING UNIT, ~~such~~  
14 THAT statement, certificate, or record may be made and signed by  
15 the members of ~~such boards~~ THE SCHOOL DISTRICT BOARD OR THE  
16 GOVERNING BODY OF A LOCAL TAX COLLECTING UNIT, or a majority  
17 ~~thereof~~ OF THE SCHOOL DISTRICT BOARD OR THE GOVERNING BODY OF A  
18 LOCAL TAX COLLECTING UNIT, and it ~~shall~~ IS not ~~be~~ necessary  
19 that other members be present when each signs the ~~same.~~ ~~The~~  
20 ~~provisions of this~~ CERTIFICATE, STATEMENT, AFFIDAVIT, PAPER, OR  
21 RETURN.

22 (7) THIS section shall not be construed to authorize any  
23 showing impeaching the validity of any deed executed by the  
24 ~~auditor general~~ STATE TREASURER under ~~the provisions of~~ this  
25 act, ~~but such~~ AND THAT deed ~~shall be held~~ IS absolute and  
26 conclusive as ~~herein~~ provided IN THIS ACT.

1        Sec. 101. ~~In all cases of sale of lands for taxes, if~~ IF  
2 PROPERTY IS SOLD FOR DELINQUENT TAXES AND the purchaser or his OR  
3 HER assigns ~~shall die~~ DIES before a deed ~~shall be~~ IS executed  
4 on ~~such~~ THE sale, the deed may be executed by the ~~auditor~~  
5 ~~general~~, STATE TREASURER to and in the name of the deceased  
6 person, if ~~such~~ THE deceased person ~~being still alive~~ would  
7 be entitled to a deed IF STILL ALIVE, ~~which~~ AND THE deed ~~shall~~  
8 ~~vest the~~ VESTS title TO THE PROPERTY in the heirs or devisees of  
9 ~~such~~ THE deceased person, in the same manner ~~,~~ AND liable to  
10 ~~like~~ THE claims of creditors and other persons as if the ~~same~~  
11 DEED had been executed to ~~said~~ THE deceased person immediately  
12 ~~previous~~ PRIOR to his OR HER death. ~~, or the~~ THE executor or  
13 administrator may assign the certificate of purchase and the deed  
14 may issue to the assignee ~~thereof, and in like cases which have~~  
15 ~~heretofore occurred, the same rule shall apply, and all deeds~~  
16 ~~heretofore issued in the name of any person deceased who, if~~  
17 ~~living at the time of the execution thereof, would have been~~  
18 ~~entitled thereto, shall have like effect as above provided.~~ OF  
19 THE CERTIFICATE.

20        Sec. 102. (1) The county treasurer shall, at the same time  
21 ~~when~~ he OR SHE makes his OR HER return of delinquent ~~lands~~  
22 PROPERTY to the ~~auditor general~~ STATE TREASURER, make a similar  
23 return to the ~~commissioner of the state land office~~ DEPARTMENT  
24 OF NATURAL RESOURCES of all homestead and part paid state ~~lands~~  
25 PROPERTY, the fee of which is in ~~the~~ THIS state, the taxes upon  
26 which have not been collected, with a statement of the amount  
27 ~~thereof~~ OF THE TAXES.

1       (2) The ~~commissioner of the state land office~~ DEPARTMENT  
2 OF NATURAL RESOURCES shall provide suitable books, and enter in  
3 ~~the same~~ THOSE BOOKS the description of every parcel of ~~land~~  
4 ~~so~~ PROPERTY returned ~~to his office,~~ and the taxes ~~thereon~~ ON  
5 THAT PROPERTY.

6       (3) The person holding ~~such~~ AN interest in any parcel of  
7 ~~said lands~~ PROPERTY RETURNED shall, on or before the first day  
8 of July following ~~such~~ THE return, pay to the state treasurer  
9 the taxes assessed ~~thereon~~ ON THAT PROPERTY, with interest at  
10 the rate of ~~1 per cent~~ 1% per month or fraction ~~thereof~~ OF A  
11 MONTH from the ~~first day of March last preceding; and in default~~  
12 ~~thereof~~ IMMEDIATELY PRECEDING MARCH 1. IF THE TAXES ARE NOT  
13 PAID, the certificate of purchase of ~~such~~ THAT parcel shall  
14 become void and ~~such land~~ THAT PARCEL shall be subject to sale  
15 and redemption in the same time and manner as ~~lands~~ PROPERTY  
16 forfeited for nonpayment of interest. ~~and no~~ A patent shall  
17 NOT be made of ~~such lands~~ THAT PROPERTY until all taxes  
18 ~~thereon~~ LEVIED ON THAT PROPERTY are paid.

19       Sec. 103. The ~~commissioner of the state land office~~  
20 DEPARTMENT OF NATURAL RESOURCES shall, on or before the first day  
21 of May and November in each year, make out and furnish to the  
22 ~~auditor general~~ STATE TREASURER a statement containing a  
23 description of the ~~lands~~ PROPERTY upon which the taxes have  
24 been paid, and the amount of ~~such~~ THE payments. ~~, and shall,~~  
25 ~~at~~ AT the same time, THE DEPARTMENT OF NATURAL RESOURCES SHALL  
26 transmit to each county treasurer a copy of ~~such~~ THE statement  
27 so far as the same relates to his OR HER county. The ~~auditor~~

1 ~~general~~ STATE TREASURER shall credit to each county its proper  
2 part of ~~such~~ THOSE taxes, and the county treasurer shall credit  
3 each township with its share of ~~such~~ THAT amount.

4       Sec. 105. (1) ~~In case of the organization of~~ IF a new  
5 county IS ORGANIZED after the time for making the assessment roll  
6 ~~,~~ and ~~prior to~~ BEFORE the return of the ~~township~~ treasurer  
7 OF THE LOCAL TAX COLLECTING UNIT, ~~such~~ THE new organization  
8 ~~shall in no way~~ DOES NOT affect the assessment, collection, or  
9 return of taxes for that year on any ~~lands~~ PROPERTY attached to  
10 the new county. ~~No~~

11       (2) THE division of a ~~township~~ LOCAL TAX COLLECTING UNIT  
12 after the time for making the assessment roll ~~,~~ and ~~prior to~~  
13 BEFORE the return of the ~~township~~ treasurer ~~,~~ ~~shall in any~~  
14 ~~way~~ OF THE LOCAL TAX COLLECTING UNIT DOES NOT affect the assess-  
15 ment, collection, and return of ~~such~~ taxes ~~;~~ ~~but such~~ SET  
16 FORTH ON THAT ASSESSMENT ROLL. THE taxes shall be assessed,  
17 collected, and ~~returns made~~ RETURNED as though there had been  
18 no ~~such~~ division OF THE LOCAL TAX COLLECTING UNIT.

19       (3) If ~~lands are~~ PROPERTY IS detached from any county  
20 after the taxes ~~thereon~~ ON PROPERTY IN THAT COUNTY are returned  
21 to the ~~auditor general~~ STATE TREASURER, and any ~~such~~ OF THOSE  
22 taxes are ~~afterwards~~ rejected or set aside, the county from  
23 which ~~they~~ THE TAXES were detached shall receive credit, and  
24 the county to which they are attached shall be charged. ~~,~~ ~~as may~~  
25 ~~be proper under the provisions of this act.~~

26       Sec. 113. (1) ~~It shall be unlawful for any~~ A person ~~to~~  
27 SHALL NOT remove any building or fixture, ~~therefrom,~~ sand,

1 gravel, or minerals, or ~~to~~ cut or remove any logs, wood, ~~or~~  
2 timber, or any other part of ~~such~~ property ~~reflected in any~~  
3 ~~assessment thereof resulting in any unpaid tax lien, from any~~  
4 ~~lands sold and bid to the state of Michigan, for the nonpayment~~  
5 ~~of taxes,~~ SOLD FOR DELINQUENT TAXES while ~~the~~ THIS state  
6 ~~remains the owner of such lands~~ OWNS THAT PROPERTY or ~~the~~  
7 holder of any HOLDS A tax lien ~~thereon~~ ON THAT PROPERTY by  
8 virtue of ~~such~~ THE sale or the nonpayment of any other delin-  
9 quent taxes. ~~, and if any~~

10 (2) IF A person ~~shall remove such~~ REMOVES A building or  
11 ~~fixtures therefrom~~ FIXTURE, sand, gravel, or minerals, or  
12 ~~shall cut or remove such~~ CUTS OR REMOVES logs, wood, timber, or  
13 any other part of ~~such~~ property ~~reflected in any assessment~~  
14 ~~thereof resulting in any unpaid tax lien from such lands during~~  
15 ~~the time aforesaid the auditor general~~ IN VIOLATION OF SUBSEC-  
16 TION (1), THE STATE TREASURER or his ~~deputy~~ OR HER DESIGNATED  
17 REPRESENTATIVE shall issue a warrant ~~under his hand,~~ in the  
18 name of the people of ~~the~~ THIS state ~~of Michigan,~~ directed to  
19 the sheriff of the county ~~where such lands are~~ IN WHICH THE  
20 PROPERTY IS situated. ~~, giving therein~~ THE WARRANT SHALL SET  
21 FORTH a description of ~~such lands,~~ THE PROPERTY AND the amount  
22 of ~~such~~ THE UNPAID taxes, ~~with~~ interest, and charges,  
23 ~~thereon, then remaining unpaid, commanding such~~ AND COMMAND THE  
24 sheriff ~~forthwith~~ to seize ~~such~~ THE buildings, fixtures,  
25 sand, gravel, minerals, logs, wood, timber, or other property  
26 ~~reflected in any assessment thereof, resulting in any unpaid tax~~  
27 ~~lien~~ wherever ~~the same may be~~ found in any county in this

1 state and to sell the ~~same~~ BUILDINGS, FIXTURES, SAND, GRAVEL,  
2 MINERALS, LOGS, WOOD, TIMBER, OR OTHER PROPERTY or a sufficient  
3 quantity ~~thereof~~ OF THE BUILDINGS, FIXTURES, SAND, GRAVEL, MIN-  
4 ERALS, LOGS, WOOD, TIMBER, OR OTHER PROPERTY to satisfy ~~such~~  
5 THE taxes, ~~with the~~ interest, and charges ~~thereon~~ and the  
6 cost of ~~such~~ THE seizure and sale.

7 (3) The sheriff shall receive ~~such~~ THE warrant and execute  
8 the ~~same~~ WARRANT as ~~therein~~ directed IN THE WARRANT, as ~~in~~  
9 ~~case of~~ IF A levy and sale on execution, and make A return  
10 ~~thereof with his doings thereon~~ ON THE WARRANT to the ~~auditor~~  
11 ~~general~~ STATE TREASURER, within 60 days after the receipt of the  
12 ~~same~~ WARRANT, and pay ~~over~~ all money collected ~~thereon~~ to  
13 the state treasurer.

14 (4) The ~~auditor general~~ STATE TREASURER may furnish the  
15 state trespass agent with lists or plats of ~~land bid in by the~~  
16 PROPERTY BID OFF TO THIS state and on which the taxes remain  
17 unpaid. ~~, and the said~~ THE STATE trespass agent shall examine  
18 ~~such lands~~ THE PROPERTY and promptly report to the ~~auditor~~  
19 ~~general~~ STATE TREASURER all violations of ~~the provisions of~~  
20 this section.

21 (5) The sheriff and county treasurer of each county ~~are~~  
22 ~~hereby directed to~~ SHALL report ~~all such~~ ANY trespass ~~and~~ OR  
23 other acts ~~, prohibited by this section~~, to the ~~auditor~~  
24 ~~general~~ STATE TREASURER immediately ~~whenever they shall have~~  
25 AFTER EITHER HAS knowledge of the ~~same~~ TRESPASS OR PROHIBITED  
26 ACT, and any ~~county or township~~ officer ~~having~~ OF A LOCAL TAX  
27 COLLECTING UNIT WITH knowledge of ~~such~~ A trespass or ~~other~~

1 ~~acts~~ PROHIBITED ACT shall report the facts to the sheriff or  
 2 county treasurer. ~~:- Provided, That any~~

3 (6) A person ~~having~~ WITH a fee interest or a land contract  
 4 vendee ~~,~~ may enter into a contract and agreement with the  
 5 ~~auditor general~~ STATE TREASURER or the county treasurer,  
 6 whereby ~~such~~ THE person may ~~proceed to~~ remove any ~~such~~  
 7 buildings or fixtures, ~~therefrom,~~ sand, gravel, or minerals, or  
 8 ~~to~~ cut or remove any logs, wood, timber, or any other part of  
 9 ~~such~~ THE property ~~reflected in any assessment thereof result-~~  
 10 ~~ing in any unpaid tax lien provided such~~ IF THAT person posts  
 11 satisfactory bonds securing to ~~the~~ THIS state absolute protec-  
 12 tion against loss to ~~the~~ THIS state, A county, or ~~any~~ OTHER  
 13 POLITICAL subdivision ~~thereof by reason of such cutting or~~  
 14 ~~removing~~ OF THIS STATE.

15 (7) ~~The~~ THIS state or any board or department ~~thereof,~~  
 16 OF THIS STATE having jurisdiction ~~thereof, shall have the right~~  
 17 ~~to~~ OF PROPERTY SOLD OR FORFEITED TO THIS STATE MAY OBTAIN an  
 18 injunction to restrain waste on any of ~~such land and~~ THAT  
 19 PROPERTY, to prevent the removal or tearing down of any ~~such~~  
 20 building or the removal of a fixture, ~~therefrom or~~ THE REMOVAL  
 21 OF any ~~such~~ sand, gravel, or minerals, or the cutting or  
 22 removal of any ~~such~~ logs, wood, timber, or any other part of  
 23 ~~such~~ THAT property, ~~reflected in any assessment thereof,~~  
 24 whether or not ~~such acts constitute~~ THAT ACT CONSTITUTES  
 25 waste.

26 (8) The circuit court ~~in chancery~~ of the county in which  
 27 ~~such lands or any part thereof are situated shall have~~ THE

1 PROPERTY OR ANY PART OF THE PROPERTY IS LOCATED HAS jurisdiction  
 2 to grant ~~such~~ INJUNCTIVE relief upon the filing of a bill or  
 3 petition ~~therefor~~ FOR RELIEF whether or not other relief is  
 4 sought.

5       Sec. 121. The ~~auditor general~~ STATE TREASURER shall, from  
 6 time to time ~~, as he may deem~~ necessary, cause to be printed  
 7 at the expense of ~~the~~ THIS state ~~, a sufficient number of~~  
 8 copies of this act ~~, and such other laws in force~~ relating  
 9 to the taxation of property, as ~~may be requisite to~~ NECESSARY  
 10 FOR a full understanding of all the duties of assessing officers  
 11 ~~, or other state, county, or township~~ LOCAL TAX COLLECTING  
 12 UNIT officers. ~~, with~~ THE STATE TREASURER SHALL INCLUDE proper  
 13 side notes, AN index, and forms of proceedings, as ~~may be~~  
 14 necessary. ~~and proper, to~~ THE STATE TREASURER SHALL furnish 1  
 15 copy to each supervisor, assessor, ~~township~~ clerk FOR A LOCAL  
 16 TAX COLLECTING UNIT, and county clerk, and 3 copies to each  
 17 county treasurer. Each copy shall be marked "state property."  
 18 ~~He~~ THE STATE TREASURER shall transmit to each county treasurer,  
 19 at the expense of the county, a sufficient number of copies for  
 20 each county, and ~~every~~ EACH county treasurer shall immediately  
 21 furnish to the ~~township~~ clerk of each ~~township~~ LOCAL TAX COL-  
 22 LECTING UNIT IN THAT COUNTY 5 copies ~~, to be distributed by~~  
 23 ~~him~~ to the officers OF THE LOCAL TAX COLLECTING UNIT entitled  
 24 ~~thereto~~ TO A COPY. The ~~board of state auditors~~ STATE  
 25 TREASURER shall examine and audit all properly certified claims  
 26 for services rendered and expenses incurred under ~~the provisions~~  
 27 of ~~sections 121, 127 and 128 of this act~~ THIS SECTION.

1       Sec. 122. ~~It shall be the duty of the auditor general to~~  
 2 THE STATE TREASURER SHALL prescribe or approve all forms, blanks,  
 3 and record books ~~made necessary by~~ REQUIRED UNDER this act. ~~,~~  
 4 ~~and it shall be the duty of said~~ THE county clerks and treasur-  
 5 ers ~~to~~ SHALL use the blanks prescribed or approved by the  
 6 ~~auditor general,~~ STATE TREASURER and no others.

7       Sec. 127b. (1) ~~Lands~~ PROPERTY located within the corpo-  
 8 rate limits of any city or village, and acquired by ~~the~~ THIS  
 9 state by ~~virtue of~~ the automatic operation of FORMER section  
 10 127 ~~hereof~~ prior to June 15, 1933, and not ~~heretofore~~ con-  
 11 veyed to ~~the~~ THIS state by the ~~auditor general in accordance~~  
 12 ~~with said section~~ STATE TREASURER, after absolute title  
 13 ~~thereto~~ TO THAT PROPERTY has been determined ~~so~~ to be in  
 14 ~~the~~ THIS state by final judgment ~~or decree~~ of a court of com-  
 15 petent jurisdiction, and after ~~such~~ THAT judgment ~~or decree~~  
 16 is no longer subject to modification or reversal ~~by the same or~~  
 17 ~~a higher court,~~ shall be conveyed by the director of  
 18 ~~conservation~~ THE DEPARTMENT OF NATURAL RESOURCES to ~~such~~ THAT  
 19 city or village.

20       (2) All ~~lands~~ PROPERTY conveyed ~~hereunder~~ UNDER THIS  
 21 SECTION or any part ~~thereof~~ OF THAT PROPERTY or interest  
 22 ~~therein~~ IN THAT PROPERTY may be sold by ~~such~~ THE city or vil-  
 23 lage as provided by law or charter. ~~, and the~~ THE proceeds of  
 24 any ~~such~~ sale shall be applied as provided in section 131.  
 25 ~~hereof.~~

26       Sec. 130. (1) All taxes charged against ~~such lands~~ THE  
 27 PROPERTY in the office of the ~~auditor general at the time they~~

1 ~~are~~ STATE TREASURER IF THE PROPERTY IS deeded to ~~the~~ THIS  
 2 state shall be canceled. ~~, but no~~ NO part of ~~such~~ THE taxes  
 3 due to the township or county shall be charged to ~~the~~ THIS  
 4 state, but ~~the~~ THIS state ~~,~~ AND THE county and township  
 5 respectively shall bear the share of loss on ~~such~~ THE taxes  
 6 that properly belongs to each. ~~, and the auditor general~~

7       (2) THE STATE TREASURER shall make a list of all ~~such~~  
 8 ~~lands~~ PROPERTY DEEDED TO THIS STATE in each county on or before  
 9 the first day of March in each year and transmit ~~such~~ THE list  
 10 to the county treasurer. ~~and the~~ THE county treasurer shall  
 11 serve, or cause to be served, upon the supervisor of the township  
 12 in which ~~such lands are~~ THE PROPERTY IS located a copy of the  
 13 list of ~~lands~~ PROPERTY in ~~such~~ THE township as furnished to  
 14 ~~said~~ THE treasurer by the ~~auditor general~~ STATE TREASURER.  
 15 ~~Said~~

16       (3) THE supervisor shall produce ~~said~~ THE list to the  
 17 board of review while in session for the purpose of reviewing the  
 18 assessment roll. The supervisor shall omit and cancel from his  
 19 OR HER assessment roll all ~~said lands so~~ PROPERTY deeded to  
 20 ~~the~~ THIS state, as shown by ~~said~~ THE list. ~~, and it shall~~  
 21 ~~also be the duty of the~~ THE board of review SHALL, when in ses-  
 22 sion, ~~to~~ compare the assessment roll of the township with the  
 23 list ~~so~~ furnished by the county treasurer, ~~as aforesaid,~~ and  
 24 correct all mistakes. ~~, and said lands so~~

25       (4) THE PROPERTY deeded ~~as aforesaid~~ TO THIS STATE shall  
 26 not be liable to any assessment for any purpose until the ~~same~~  
 27 ~~are again~~ PROPERTY IS sold ~~and deeded~~ by ~~the~~ THIS state, and

1 notice of ~~said~~ THE sale ~~and deeding~~ given to the county  
 2 treasurer by the ~~commissioner of the state land office, as here-~~  
 3 ~~inafter provided~~ DEPARTMENT OF NATURAL RESOURCES.

4       Sec. 135. (1) ~~When~~ IF any deed, land contract, plat of  
 5 any townsite ~~,~~ OR village, ~~or~~ addition to any townsite,  
 6 village, or city plat, or any other instrument for the conveyance  
 7 of title to any ~~real estate~~ PROPERTY, is presented to the reg-  
 8 ister of deeds of any county in this state for ~~record~~ RECORDING  
 9 or filing, ~~in his office, he~~ THE REGISTER OF DEEDS shall  
 10 require ALL OF THE FOLLOWING from the person presenting the ~~same~~  
 11 ~~a~~ INSTRUMENT FOR FILING:

12       (A) A certificate from the ~~auditor general~~ STATE  
 13 TREASURER, or from the county treasurer of the county, STATING  
 14 whether there are any tax liens or titles held by ~~the~~ THIS  
 15 state, or by any individual, against ~~such piece or description~~  
 16 ~~of land~~ THE PROPERTY sought to be conveyed by ~~such~~ THE  
 17 instrument. ~~,~~ and

18       (B) A CERTIFICATE that all taxes due ~~thereon~~ ON THAT  
 19 PROPERTY have been paid for the 5 years ~~next~~ preceding the date  
 20 of ~~such~~ THE instrument. ~~,~~ and ~~a~~

21       (C) A certificate from the city, village, or township trea-  
 22 surer ~~,~~ wherein the lands are located, in any city, village or  
 23 township collecting its own delinquent taxes or special  
 24 assessments IN WHICH THE PROPERTY IS LOCATED, whether there are  
 25 any tax titles or certificates of tax sale held by ~~such~~ THE  
 26 city, village, or township, or by any individual, against ~~such~~

~~1 piece or description of land sought~~ THE PROPERTY to be conveyed.  
~~2 by such instrument, and~~

3 (D) A CERTIFICATE that all tax titles, tax certificates, or  
4 special assessments sold ~~thereon~~ ON THAT PROPERTY to the city,  
5 village, or township ~~certifying,~~ have been redeemed for the 5  
6 years ~~next~~ preceding the date of ~~such~~ THE instrument. ~~, and~~  
7 ~~in default of the presentation of such~~

8 (2) IF THE certificate or certificates ~~he~~ REQUIRED UNDER  
9 SUBSECTION (1) ARE NOT PROVIDED, THE PERSON PRESENTING THE  
10 INSTRUMENT FOR RECORDING shall not record the ~~same~~ INSTRUMENT  
11 until ~~such~~ THE NECESSARY certificate is ~~secured and~~  
12 presented. ~~When~~

13 (3) IF any instrument is presented for certification on or  
14 after March 1 and before the local treasurer of the LOCAL TAX  
15 COLLECTING unit in which the ~~lands are~~ PROPERTY IS located has  
16 made his OR HER return of current delinquent taxes, the county  
17 treasurer shall include with his OR HER certification a notation  
18 that the current delinquent return was not available for  
19 examination. ~~, and the~~ THE register of deeds shall not refuse  
20 to record the instrument because of A lack of complete  
21 certification.

22 (4) Taxes ~~cancelled~~ CANCELED by court decree made pursuant  
23 to section 67 ~~of this act~~ shall be ~~deemed~~ CONSIDERED to have  
24 been paid within the meaning of this section, provided title to  
25 the ~~lands~~ PROPERTY against which ~~such~~ THOSE taxes were  
26 assessed is not in ~~the~~ THIS state ~~at~~ ON the date of ~~such~~  
27 THE certificate.

1       (5) The register of deeds shall note the fact upon ~~said~~  
 2 THE deed that ~~said~~ THE REQUIRED certificate or certificates  
 3 have or have not been presented to him OR HER when ~~such~~ THE  
 4 instrument is presented for ~~record, and in case~~ RECORDING. IF  
 5 the person presenting ~~such~~ THE instrument ~~shall refuse~~  
 6 REFUSES to procure ~~such~~ A certificate or certificates, ~~he~~ THE  
 7 REGISTER OF DEEDS shall endorse that fact upon ~~said~~ THE instru-  
 8 ment, over his OR HER official signature, and shall refuse to  
 9 receive and record the ~~same: Provided, That the provisions of~~  
 10 ~~this section shall~~ INSTRUMENT.

11       (6) THIS SECTION DOES not apply to ~~the~~ ANY OF THE  
 12 FOLLOWING:

13       (A) THE filing of any town or village plat for the purpose  
 14 of incorporation, ~~in so far~~ INSOFAR as the ~~land therein~~  
 15 ~~embraced~~ PROPERTY INCLUDED IN THAT PLAT is included in a plat  
 16 already filed in the office of the register of deeds, or ~~in so~~  
 17 ~~far~~ INSOFAR as the description of ~~lands therein~~ THE PROPERTY  
 18 IN THAT PLAT is not changed by ~~such~~ THE plat. ~~, nor to the~~

19       (B) THE filing of any copy of the town, village, or city  
 20 plat ~~in case~~ IF the original plat filed in the office of ~~such~~  
 21 THE register of deeds has been lost or destroyed. ~~, nor to~~

22       (C) TO any sheriff's or commissioner's deed executed for the  
 23 sale of ~~lands~~ PROPERTY under any proceeding in law, or by  
 24 virtue of any ~~decree~~ JUDGMENT of any of the courts of this  
 25 state. ~~, nor to~~

1 (D) TO any deed of trust by any assignee, executor, or  
 2 corporation executed pursuant to any law of this state. ~~nor~~  
 3 ~~to~~

4 (E) TO any quitclaim deed or other conveyance containing no  
 5 covenants of warranty. ~~nor to~~

6 (F) TO any ~~land~~ patent executed by the president of the  
 7 United States ~~,~~ or the governor of this state. ~~, nor to~~

8 (G) TO any tax deed made by the ~~auditor general; nor to~~  
 9 STATE TREASURER.

10 (H) TO any deed executed by any railroad company conveying  
 11 its right-of-way, provided ~~such~~ THE deed is accompanied by a  
 12 certificate of the ~~auditor general~~ STATE TREASURER showing that  
 13 all specific taxes due from ~~said~~ THE railroad company have been  
 14 paid, ~~to and~~ including TAXES LEVIED IN the year in which ~~such~~  
 15 THE deed is executed.

16 (7) A violation of ~~the provisions of~~ this section by any  
 17 register of deeds ~~shall be deemed~~ IS a misdemeanor, ~~and upon~~  
 18 conviction thereof he shall be fined not to exceed PUNISHABLE BY  
 19 A FINE OF NOT MORE THAN \$100.00, and he ~~shall further be~~ OR SHE  
 20 IS liable to the grantee of any instrument ~~so~~ recorded for the  
 21 amount of damages sustained. ~~, to be recovered in an action for~~  
 22 ~~debt in any court of this state.~~

23 Sec. 138. (1) All ~~lands which have~~ PROPERTY THAT HAS been  
 24 returned to the ~~auditor general~~ STATE TREASURER as delinquent  
 25 for taxes under the provisions of any general tax law in force  
 26 prior to the passage of ~~Act 200 of the Public Acts of 1891~~  
 27 FORMER 1891 PA 200, and upon which the taxes are ~~now or shall~~

1 ~~hereafter remain~~ unpaid and which have not been sold for ~~such~~  
 2 ~~THOSE~~ taxes, and all ~~lands so~~ PROPERTY returned ~~which have~~  
 3 ~~THAT HAS~~ been ~~heretofore~~ sold for ~~such~~ delinquent taxes, and  
 4 upon which the sale ~~or sales so made shall have~~ HAS been ~~or~~  
 5 ~~may hereafter~~ OR MAY be set aside by any court of competent  
 6 jurisdiction ~~,~~ or ~~shall have been or may hereafter be~~  
 7 canceled ~~,~~ as provided by law, ~~shall be~~ IS subject to dispo-  
 8 sition, sale, and redemption for the enforcement and collection  
 9 of ~~such~~ THE tax liens in the method and manner provided in this  
 10 act. ~~for the disposition, sale and redemption of lands made~~  
 11 ~~subject to the provisions of this act by section 60 thereof:~~  
 12 ~~Provided, That nothing in this~~

13 (2) THIS section contained ~~shall be held to provide for~~  
 14 DOES NOT APPLY TO the sale of any ~~lands heretofore~~ PROPERTY  
 15 PREVIOUSLY sold, if the sale ~~thereof shall have been~~ WAS set  
 16 aside or canceled for any reason affecting the validity of the  
 17 taxes for which the ~~land~~ PROPERTY was sold. ~~∴ Provided fur-~~  
 18 ~~ther, That the~~

19 (3) THE court may ~~in its discretion, where equity appears~~  
 20 ~~to so demand,~~ enter decree of sale for the taxes for any year  
 21 prior to 1891, for the amount of the taxes found valid, without  
 22 including the charge for interest ~~thereon~~ as provided by law.  
 23 ~~∴ And provided further, That if~~

24 (4) IF tender of the amount assessed against any ~~land~~  
 25 PROPERTY for taxes of 1890 ~~,~~ or any prior year is made to the  
 26 ~~auditor general~~ STATE TREASURER, together with the collection  
 27 fee and the charge for expenses as provided by law, at any time

1 before the first day of the month preceding the month in which  
 2 sale is ordered to be made, ~~he~~ THE STATE TREASURER shall issue  
 3 A receipt ~~therefor,~~ and cancel any state bid under which ~~said~~  
 4 ~~land~~ THE PROPERTY is held for ~~said~~ THAT year, and ~~in such~~  
 5 ~~case the~~ THIS state ~~,~~ AND THE county ~~,~~ and township shall  
 6 bear the loss of accrued interest in proportion to their  
 7 ~~several~~ interests ~~therein~~ IN THE PROPERTY.

8       Sec. 139. (1) The ~~auditor general~~ STATE TREASURER may  
 9 cause an examination to be made of the proceedings under which  
 10 any ~~lands~~ PROPERTY bid ~~to the~~ OFF TO THIS state, and which  
 11 ~~have~~ HAS not been deeded by the ~~auditor general~~ STATE  
 12 TREASURER, were sold for delinquent taxes and bid ~~to the~~ OF TO  
 13 THIS state under the provisions of any general tax law. ~~,~~ and if  
 14 ~~he shall find~~

15       (2) IF THE STATE TREASURER FINDS that ~~such~~ THE sales or  
 16 the decrees under ~~and by virtue of~~ which ~~such~~ THE sales were  
 17 made were in contravention of any provision of the laws in force  
 18 at the time ~~such~~ THE decrees were entered or sales made, ~~he~~  
 19 THE STATE TREASURER may cancel ~~such~~ THE sales and proceed at  
 20 any time to enforce the collection of ~~such~~ THE taxes under ~~and~~  
 21 ~~in accordance with the provisions of~~ this act. ~~,~~ as in the case  
 22 ~~of lands returned or sold thereunder.~~

23       Sec. 144. (1) The ~~auditor general~~ STATE TREASURER shall  
 24 be made a party defendant to all actions or proceedings insti-  
 25 tuted ~~for the purpose of setting~~ TO SET aside any sale ~~or~~  
 26 ~~sales~~ for delinquent taxes on ~~lands which have~~ PROPERTY THAT  
 27 HAS been sold at annual tax sales, or ~~for purpose of setting~~ TO

1 SET aside any taxes returned to him OR HER and for which sale has  
2 not been made. ~~in all such cases a~~

3 (2) A copy of the petition shall be served upon the ~~auditor~~  
4 ~~general~~ STATE TREASURER, the prosecuting attorney of the county,  
5 and the city, village, township, and school district, for the  
6 taxes of which ~~such land~~ THE PROPERTY was sold or returned  
7 delinquent at the time of commencing the action, which ~~said~~  
8 service ~~shall be~~ IS in lieu of the service of other process.  
9 Hearing upon ~~such~~ THE petition shall not be held until ~~such~~  
10 service has been made and ~~due~~ proof ~~thereof~~ OF SERVICE  
11 filed. ~~Upon so being made a party, it shall be the duty of the~~  
12 ~~auditor general, whenever he shall, in his discretion deem the~~  
13 ~~same to be expedient, to the end that the state of Michigan may~~  
14 ~~be fully protected, to~~

15 (3) THE STATE TREASURER MAY cause the attorney general to  
16 represent him OR HER in ~~such~~ THOSE proceedings. In any suit or  
17 proceedings instituted ~~for the purpose in~~ UNDER this section,  
18 ~~mentioned,~~ no costs shall be ~~taxed~~ ASSESSED against any party  
19 to the action.