

**DISCONNECTION OF LAND FROM CITIES AND VILLAGES (EXCERPT)**  
**Act 123 of 1949**

**123.33 Disconnection of farm land from city or village; assessment for bonded indebtedness; division as between municipalities; sale for delinquent taxes.**

Sec. 3. The disconnection of any such area of land shall not exempt it from taxation for the purpose of paying any bonded indebtedness contracted prior to the filing of such petition by the corporate authorities of the city or village, but such land shall be assessed and taxed for this purpose until such indebtedness is completely paid, the same as though not disconnected. The division of said indebtedness as between the municipalities involved shall be according to the provisions of Act No. 38 of the Public Acts of 1883, as amended, being sections 123.1 to 123.11, inclusive, of the Compiled Laws of 1948. Such disconnection shall not affect the lien upon any property for taxes for county, township, school, city or village purposes, or special assessments which have been levied thereon prior to such disconnection. Such disconnection shall not prevent the sale of any such land or parcels of land for delinquent taxes due to such county, township, school district, city or village at any regular state tax sale held in the manner provided by law, or at any regular tax sale of a city or village which, by its charter, has the right to sell lands for unpaid taxes or special assessments.

**History:** 1949, Act 123, Eff. Sept. 23, 1949.