

MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

(RECEIPT) RECEIPTS FROM THE COUNTY TREASURER.

205.215 Receipts; certified copy; recording.

Sec. 15. Any person shall, upon written request to the department of treasury, be entitled to a certified copy of the receipt issued by the state of Michigan under section 3 of this act for the payment of any tax under this act, which receipt shall designate upon what real property, if any, such tax shall have been paid, by whom paid, and whether in full of such tax. Such receipts may be recorded in the office of the register of deeds of the county in which such property is situated, in a book to be kept by him or her for that purpose, which shall be labeled "Transfer Tax."

History: 1899, Act 188, Eff. Sept. 23, 1899;—Am. 1903, Act 195, Imd. Eff. June 9, 1903;—CL 1915, 14538;—CL 1929, 3687;—CL 1948, 205.215;—Am. 1993, Act 54, Eff. Sept. 1, 1993.

Compiler's note: For applicability of section, see MCL 205.223(a).

Popular name: Inheritance Tax