

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**

**Act 206 of 1893**

**SUPPLEMENTARY.**

**211.135 Recording of conveyances; tax certificate; excepted conveyances; register of deeds; violation; penalty.**

Sec. 135. (1) If any deed, land contract, plat of any townsite or village, addition to any townsite, village, or city plat, or any other instrument for the conveyance of title to any property, is presented to the register of deeds of any county in this state for recording or filing, the register of deeds shall require all of the following from the person presenting the instrument for filing:

(a) A certificate from the state treasurer, or from the county treasurer of the county, stating whether there are any tax liens or titles held by this state, or by any individual, against the property sought to be conveyed by the instrument.

(b) A certificate that all taxes due on that property have been paid for the 5 years preceding the date of the instrument.

(c) A certificate from the city, village, or township treasurer in which the property is located, whether there are any tax titles or certificates of tax sale held by the city, village, or township, or by any individual, against the property to be conveyed.

(d) A certificate that all tax titles, tax certificates, or special assessments sold on that property to the city, village, or township have been redeemed for the 5 years preceding the date of the instrument.

(2) If the certificate or certificates required under subsection (1) are not provided, the person presenting the instrument for recording shall not record the instrument until the necessary certificate is presented.

(3) If any instrument is presented for certification on or after March 1 and before the local treasurer of the local tax collecting unit in which the property is located has made his or her return of current delinquent taxes, the county treasurer shall include with his or her certification a notation that the current delinquent return was not available for examination. The register of deeds shall not refuse to record the instrument because of a lack of complete certification.

(4) Taxes canceled by court decree made pursuant to section 67 shall be considered to have been paid within the meaning of this section, provided title to the property against which those taxes were assessed is not in this state on the date of the certificate.

(5) The register of deeds shall note the fact upon the deed that the required certificate or certificates have or have not been presented to him or her when the instrument is presented for recording. If the person presenting the instrument refuses to procure a certificate or certificates, the register of deeds shall endorse that fact upon the instrument, over his or her official signature, and shall refuse to receive and record the instrument.

(6) This section does not apply to any of the following:

(a) The filing of any town or village plat for the purpose of incorporation, insofar as the property included in that plat is included in a plat already filed in the office of the register of deeds, or insofar as the description of the property in that plat is not changed by the plat.

(b) The filing of any copy of the town, village, or city plat if the original plat filed in the office of the register of deeds has been lost or destroyed.

(c) To any sheriff's or commissioner's deed executed for the sale of property under any proceeding in law, or by virtue of any judgment of any of the courts of this state.

(d) To any deed of trust by any assignee, executor, or corporation executed pursuant to any law of this state.

(e) To any quitclaim deed or other conveyance containing no covenants of warranty.

(f) To any patent executed by the president of the United States or the governor of this state.

(g) To any tax deed made by the state treasurer.

(h) To any deed executed by any railroad company conveying its right-of-way, provided the deed is accompanied by a certificate of the state treasurer showing that all specific taxes due from the railroad company have been paid, including taxes levied in the year in which the deed is executed.

(7) A violation of this section by any register of deeds is a misdemeanor, punishable by a fine of not more than \$100.00, and he or she is liable to the grantee of any instrument recorded for the amount of damages sustained.

**History:** 1893, Act 206, Eff. June 12, 1893;—Am. 1895, Act 154, Eff. Aug. 30, 1895;—CL 1897, 3957;—CL 1915, 4134;—CL 1929, 3531;—Am. 1931, Act 261, Eff. Sept. 18, 1931;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—CL 1948, 211.135;—Am. 1958, Act 164, Eff. Sept. 13, 1958;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

**Popular name:** Act 206

### **211.137 Writ of assistance.**

Sec. 137. The circuit court may, on application, put the purchaser of any lands, including the state of Michigan and its grantees, sold under the provisions of this act in possession of the premises by writs of assistance.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3958;—CL 1915, 4135;—CL 1929, 3532;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—CL 1948, 211.137.

**Popular name:** Act 206

### **211.138 Repealed. 2005, Act 183, Eff. Dec. 31, 2006.**

**Compiler's note:** The repealed section pertained to treatment of delinquent lands before 1891.

**Compiler's note:** Act 206

### **211.139 Examination of proceedings; collection of taxes.**

Sec. 139. (1) The state treasurer may cause an examination to be made of the proceedings under which any property bid off to this state, and which has not been deeded by the state treasurer, were sold for delinquent taxes and bid off to this state under the provisions of any general tax law.

(2) If the state treasurer finds that the sales or the decrees under which the sales were made were in contravention of any provision of the laws in force at the time the decrees were entered or sales made, the state treasurer may cancel the sales and proceed at any time to enforce the collection of the taxes under this act.

**History:** Add. 1899, Act 169, Imd. Eff. June 23, 1899;—CL 1915, 4137;—CL 1929, 3534;—CL 1948, 211.139;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

**Compiler's note:** In subsection (1), the phrase “for delinquent taxes and bid off to this state” evidently should read “for delinquent taxes and bid off to this state”.

**Popular name:** Act 206

### **211.140 Repealed. 2001, Act 94, Eff. Dec. 31, 2003.**

**Compiler's note:** The repealed section pertained to writ of assistance or other process for possession of property obtained by tax sale.

**Popular name:** Act 206

### **211.140a-211.144 Repealed. 2005, Act 183, Eff. Dec. 31, 2006.**

**Compiler's note:** The repealed sections pertained to definition of improved residential parcel, release and quitclaim of rights, possession of land by purchaser under tax sale, failure to redeem land, and proceedings to set aside sale.

**Popular name:** Act 206

### **211.146 State tax commission; secretary and chief clerk; election, terms, duties, and compensation; availability of record to public.**

Sec. 146. The state tax commission shall elect a secretary and a chief clerk. The persons elected shall hold office during the pleasure of the commission. The secretary shall keep a record of the proceedings of the commission and shall perform other duties assigned by the commission. The record shall be made available to the public in compliance with Act No. 442 of the Public Acts of 1976, being sections 15.231 to 15.246 of the Michigan Compiled Laws. The secretary and chief clerk shall devote all their time to the duties of their offices. The compensation of the secretary and chief clerk shall be established annually by the legislature.

**History:** Add. 1899, Act 154, Imd. Eff. June 23, 1899;—Am. 1901, Act 174, Imd. Eff. May 27, 1901;—Am. 1905, Act 281, Eff. Sept. 16, 1905;—Am. 1911, Act 17, Eff. Aug. 1, 1911;—CL 1915, 4145;—Am. 1917, Act 260, Imd. Eff. May 10, 1917;—CL 1929, 3541;—CL 1948, 211.146;—Am. 1975, Act 55, Imd. Eff. May 20, 1975;—Am. 1978, Act 124, Imd. Eff. Apr. 25, 1978.

**Popular name:** Act 206

### **211.147 Oath of office; compensation and expenses.**

Sec. 147. The members of the board, the secretary, and the chief clerk shall take and subscribe the constitutional oath of office to be filed with the secretary of state. The compensation of the board and the schedule for reimbursement of expenses shall be established annually by the legislature.

**History:** Add. 1899, Act 154, Imd. Eff. June 23, 1899;—Am. 1905, Act 281, Eff. Sept. 16, 1905;—CL 1915, 4146;—CL 1929, 3542;—CL 1948, 211.147;—Am. 1975, Act 55, Imd. Eff. May 20, 1975.

**Popular name:** Act 206

### **211.148 State tax commission; meetings; access to records and rolls; subpoena; fees; scope**

**of examination; penalties.**

Sec. 148. Regular sessions of the state tax commission shall be held at the office of the commission in the city of Lansing, to be furnished by the department of administration, or at such location as the members of the commission may unanimously agree upon. Special meetings of the commission may be held at any place most convenient. The commission and the members thereof, or any duly authorized representative thereof, shall have access to all books, papers, documents, statements and accounts on file or of record in any of the departments of state, subject to the rules and regulations of the respective departments relative to the care of the public records. The commission and the members thereof, or any duly authorized representatives thereof, shall have like access to all books, papers, documents, statements and accounts on file or of record in counties, townships and municipalities, and shall have authority to take possession of any assessment roll for use in carrying out the provisions of this act upon presenting to the assessing officer having the same in his control a receipt therefor, signed by the person taking such roll in his possession, and the commission shall be responsible for the return of said roll within a reasonable time thereafter; the commission shall have the right to subpoena witnesses upon a subpoena signed by the chairman of the commission, and attested by the secretary thereof directed to such witnesses, and which subpoena may be served by any person authorized to serve subpoenas from courts of record in this state, and the attendance of witnesses may be compelled by attachment to be issued by any circuit court in the state upon proper showing that such witness has been properly subpoenaed and has refused to obey such subpoena. The person serving such subpoena shall receive the same compensation now allowed to sheriffs and other officers for serving subpoenas. The commission shall have power to examine witnesses under oath, said oath to be administered by any member of the commission or by the secretary thereof. The commission or any duly authorized representative thereof shall have the right to examine the property, books, papers or accounts of any corporation, firm or individual owning property liable to assessment for taxes, general or specific under the laws of this state, and to require, upon blanks to be furnished by the commission, a statement under oath of the president, secretary, superintendent or managing officer of a corporation, of a member of a firm, or an individual, containing such information as the commission may require to enable it to arrive at the true cash value of the property of such corporation, firm or individual subject to taxation under the laws of this state, and any assessing officer who shall refuse to deliver his assessment roll upon demand of a member or representative of the commission, or any officer or stockholder of any such corporation, any member of any such firm, or any person or persons who shall refuse to permit said inspection, refuse or fail to make such statement, or neglect or fail to appear before the commission in response to a subpoena, or testify as provided for in this section, shall be deemed guilty of a misdemeanor, and shall be punished by a fine not exceeding \$1,000.00 or by imprisonment in the state prison for a period not exceeding 2 years, or by both such fine and imprisonment in the discretion of the court.

**History:** Add. 1899, Act 154, Imd. Eff. June 23, 1899;—Am. 1905, Act 281, Eff. Sept. 16, 1905;—Am. 1911, Act 17, Eff. Aug. 1, 1911;—Am. 1913, Act 153, Eff. Aug. 14, 1913;—Am. 1915, Act 138, Eff. Aug. 24, 1915;—CL 1915, 4147;—CL 1929, 3543;—CL 1948, 211.148;—Am. 1964, Act 275, Eff. Aug. 28, 1964.

**Popular name:** Act 206

**211.149 Regular meetings; adjourned sessions; special sessions; conducting business at public meeting; notice.**

Sec. 149. (1) The commission shall hold regular meetings in each of 6 months in each year, and may hold adjourned sessions as is necessary for the proper performance of the duties devolving upon the commission. The chairperson may call special sessions of the commission when the chairperson considers it advisable to do, and shall call special sessions upon the written request of 2 members.

(2) The business which the commission may perform shall be conducted at a public meeting of the commission held in compliance with Act No. 267 of the Public Acts of 1976, being sections 15.261 to 15.275 of the Michigan Compiled Laws. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976.

**History:** Add. 1899, Act 154, Imd. Eff. June 23, 1899;—Am. 1905, Act 281, Eff. Sept. 16, 1905;—CL 1915, 4148;—CL 1929, 3544;—CL 1948, 211.149;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1978, Act 124, Imd. Eff. Apr. 25, 1978.

**Popular name:** Act 206

**211.150 State tax commission; duties.**

Sec. 150. It shall be the duty of the commission:

(1) To have and exercise general supervision over the supervisors and other assessing officers of this state, and to take such measures as will secure the enforcement of the provisions of this act, to the end that all the properties of this state liable to assessment for taxation shall be placed upon the assessment rolls and assessed

at that proportion of true cash value which the legislature from time to time shall provide pursuant to the provisions of article 9, section 3 of the constitution.

(2) To confer with and advise assessing officers as to their duties under this act, and to institute proper proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations and individuals failing to comply with the provisions of this act; to prefer charges to the governor against assessing and taxation officers who violate the law or fail in the performance of their duties in reference to assessment and taxation, and in the execution of these powers the commission may call upon the attorney general or any prosecuting attorney in the state to assist it.

(3) To receive all complaints as to property liable to taxation that has not been assessed or that has been fraudulently or improperly assessed, and to investigate the same, and to take such proceedings as will correct the irregularity complained of, if any is found to exist.

(4) To require from any officer in this state, on forms prescribed by the commission such annual or other reports as shall enable it to ascertain the assessed value and equalized values of all property listed for taxation throughout the state under this act, the amount of taxes assessed, collected and returned and such other matter as it may require, including a separate listing of the valuations of all personal and real property classifications within the assessing unit, to the end that it may have complete statistical information as to the practical operation of this act, and to approve the forms used by assessing officers in taking the assessment of property.

(5) To furnish the state board of equalization at each session thereof an estimate of the actual cash value of the taxable property of each county in the state, and to meet with the state board of equalization when requested by said board to do so.

**History:** Add. 1899, Act 154, Imd. Eff. June 23, 1899;—Am. 1905, Act 281, Eff. Sept. 16, 1905;—Am. 1913, Act 153, Eff. Aug. 14, 1913;—CL 1915, 4149;—CL 1929, 3545;—CL 1948, 211.150;—Am. 1964, Act 275, Eff. Aug. 28, 1964.

**Popular name:** Act 206

#### **211.151 State tax commission; report to governor; contents; time; printed copies.**

Sec. 151. The tax commission annually on or before March 15 during each regular session of the legislature shall make a report to the governor of the state, setting forth the workings of said commission during the period covered by said report, and containing the findings, including total state valuations of each real and personal property classification and such information to be available for each county, and recommendations of said commission in relation to all matters of taxation. The department of administration shall cause to be printed as many copies thereof, not exceeding 5,000, as the said department shall deem necessary.

**History:** Add. 1899, Act 154, Imd. Eff. June 23, 1899;—Am. 1913, Act 153, Eff. Aug. 14, 1913;—CL 1915, 4150;—CL 1929, 3546;—CL 1948, 211.151;—Am. 1964, Act 275, Eff. Aug. 28, 1964.

**Popular name:** Act 206

#### **211.152 State tax commission; inspection of assessment rolls; time; review procedure; complaints; hearing; notice; report; correction; contested case proceedings.**

Sec. 152. (1) After the various assessment rolls required to be made under this act or under the provisions of any municipal charter have been passed upon by the several boards of review, and prior to the making and delivery of the tax rolls to the proper officer for collection of taxes, and in no case later than the first Monday in May, the several assessment rolls shall be subject to inspection by the state tax commission or by any member or duly authorized representative thereof. If it appears to the commission after such investigation, or is made to appear to the commission by written complaint of any taxpayer, or assessing officer, that property subject to taxation has been omitted from or improperly described upon the roll or individual assessments have not been made in compliance with law, the commission may issue an order directing the assessor whose assessments are to be reviewed to appear with his assessment roll and the sworn statements of the person or persons whose property or whose assessments are to be considered at a time and place to be stated in the order, the time to be not less than 14 days from the date of the issuance of the order, and the place to be at the office of the board of supervisors at the county seat or at such other place in the county in which the roll was made as the commission shall deem most convenient for the hearing herein provided. A written complaint by a taxpayer or assessing officer shall be deemed to have been filed timely if it was deposited in the United States mail on or before the first Monday of May. No written complaint of any taxpayer shall be accepted by the state tax commission unless the taxpayer has protested the assessment from which he appeals to the board of review.

(2) A notice of the hearing shall be sent by registered mail, with return receipt requested, to all persons whose assessments are to be considered, at their last known address, except that where the commission shall conduct a general review of all assessments within the taxing district, such notice shall be by publication in a

newspaper published in the county, if there be any. If no newspaper is published in the county, then the notice shall be by publication in a newspaper with general circulation in the county, at least 5 days before the date of the hearings. A copy of the order shall also be served upon the supervisor or assessing officer in whose possession the roll shall be at least 14 days before he is required to appear with the roll. The commission, or any member or duly authorized representative thereof, shall appear at the time and place mentioned in the order, and the supervisor or assessing officer upon whom notice shall have been served shall appear also with the assessment roll. The commission or any member or duly authorized representatives thereof shall then and there hold a hearing as to the proper assessment of all property and persons mentioned in the notice, and all persons affected or liable to be affected by review of the assessments thus provided for may appear and be heard at the hearing. In any case where the hearings shall be held by a duly authorized representative of the state tax commission, he shall report the facts brought forth at the hearing to the members of the state tax commission, who will determine the true and lawful assessment or change in the description of property as found necessary.

(3) In case the commission, or member thereof, who shall act in the review, shall determine that the assessments so reviewed are not assessed according to law, he or they shall, in a column provided for that purpose, place opposite the property the true and lawful assessment of it. Any increase or decrease of the assessment by such action shall also increase or decrease the state equalized value of the local unit wherein the property is located by the amount that such property's state equalized value has been altered. As to the property not upon the assessment roll, the commission, or member thereof acting in the review, shall place it upon the assessment roll by proper description and shall place thereafter, in the proper column, the true cash value of the property. As to property not properly described upon the assessment roll, the commission, or member thereof acting in the review, shall make such change in the description of the property assessed as is found necessary. The commission shall also spread upon the roll a certificate, signed by the chairman, showing the day and date on which the assessment roll was reviewed. For appearing with the roll as required herein the supervisor or assessing officer shall receive the same per diem as is received by him while in attendance at the meeting of the board of supervisors, to be presented to and paid by the proper officer of the municipality of which he is the assessing officer in the manner as his other compensation is paid. In all of its proceedings the contested case provisions of Act No. 197 of the Public Acts of 1952 as amended, shall not be applicable to the state tax commission, and in its determination, article VI, section 28, of the constitution of the state of Michigan shall apply. If the final action of the commission or member results in a change in the assessment, the commission, on a form provided by the commission, shall notify each affected school district, county, township and city of its action. When the assessment of any property has been reviewed by the commission as herein authorized, such assessment shall not be changed for a period of 3 years without the written consent of the commission. Whenever a local assessing district fails to have an assessment roll prepared as required in this act and it becomes necessary for the commission to assess the properties in the district either by its own staff or the county equalization department under direction of the commission, the local assessing district shall bear the cost of such assessment and shall reimburse the state or county.

**History:** Add. 1899, Act 154, Imd. Eff. June 23, 1899;—Am. 1905, Act 281, Eff. Sept. 16, 1905;—Am. 1909, Act 8, Eff. Sept. 1, 1909;—Am. 1911, Act 17, Eff. Aug. 1, 1911;—Am. 1913, Act 153, Eff. Aug. 14, 1913;—CL 1915, 4151;—Am. 1921, Act 265, Eff. Aug. 18, 1921;—CL 1929, 3547;—CL 1948, 211.152;—Am. 1955, Act 223, Imd. Eff. June 18, 1955;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1967, Act 62, Eff. Nov. 2, 1967;—Am. 1968, Act 101, Imd. Eff. June 7, 1968;—Am. 1969, Act 270, Imd. Eff. Aug. 11, 1969.

**Popular name:** Act 206

## **211.152a Apportionment and levy of tax where appeal filed with state tax commission; additional taxes; refunds.**

Sec. 152a. (1) Notwithstanding any other provision of the law to the contrary if an appeal is filed with the state tax commission under section 152 the taxes shall be apportioned and levied on the valuation of the property as fixed by the board of review and equalized under section 34. The taxes shall be due and payable and subject to the same collection fees and interest in the same manner and amount as if an appeal had not been filed. When the valuation is established by the state tax commission appeals decision the tax collecting officer having the tax roll in his possession shall make the necessary adjustments to the tax liability.

(2) If additional taxes are due they may be paid to the collecting officer with the addition of a collection fee of 1% of the additional tax for a period of 60 days after the taxpayer receives notification of the increased tax liability. After the 60-day period such taxes shall be considered delinquent and commencing March 1 following the year of the levy shall be subject to the same collection fees and interest charges as other delinquent taxes. The notification of increased tax liability shall be sent to the taxpayer shown in the roll by the collecting officer by certified mail, return receipt requested, within 5 days after receiving notification from



the tax commission of the valuation established. The notification shall be sent by the state tax commission to all taxing units involved, to the county treasurer and the city or township treasurer.

(3) If the tax liability is decreased due to a decreased valuation and an overpayment of taxes has been made to the collecting officer, the tax collecting officer having possession of the tax roll or delinquent tax roll shall make a refund of the tax overpayment. There shall be added to the tax overpayment refund a proportionate share of the collection fees paid. The collection fee rebate shall be computed by multiplying the total collection fee paid by a fraction the numerator of which is the amount of tax refund and the denominator of which is the total tax paid. The officer making the refund shall charge back such refund to all taxing units in the same proportion as the originally collected tax was distributed. The chargeback may be made prior to or subsequent to the payment of the refund to the taxpayer in the discretion of the county, city or township treasurer.

**History:** Add. 1972, Act 95, Eff. Mar. 30, 1973.

**Popular name:** Act 206

**211.154 Incorrect reporting or omission of property liable to taxation; placement of corrected assessment value on assessment roll; certification of taxes due; change in assessment; collection of additional taxes; penalty and interest; refund of excess tax payments; appeal.**

Sec. 154. (1) If the state tax commission determines that property subject to the collection of taxes under this act, including property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, has been incorrectly reported or omitted for any previous year, but not to exceed the current assessment year and 2 years immediately preceding the date the incorrect reporting or omission was discovered and disclosed to the state tax commission, the state tax commission shall place the corrected assessment value for the appropriate years on the appropriate assessment roll. The state tax commission shall issue an order certifying to the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made the amount of taxes due as computed by the correct annual rate of taxation for each year except the current year. Taxes computed under this section shall not be spread against the property for a period before the last change of ownership of the property.

(2) If an assessment change made under this section results in increased property taxes, the additional taxes shall be collected by the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or by the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made. Not later than 20 days after receiving the order certifying the amount of taxes due under subsection (1), the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made shall submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property on which the additional taxes are assessed, if different than a person named in the order, by first-class mail, address correction requested. Except for real property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, and for real property only, if the additional taxes remain unpaid on the March 1 in the year immediately succeeding the year in which the state tax commission issued the order certifying the additional taxes under subsection (1), the real property on which the additional taxes are due shall be returned as delinquent to the county treasurer. Real property returned for delinquent taxes under this section, and upon which taxes, interest, penalties, and fees remain unpaid after the property is returned as delinquent to the county treasurer, is subject to forfeiture, foreclosure, and sale for the enforcement and collection of the delinquent taxes as provided in sections 78 to 79a.

(3) Except as otherwise provided in subsection (4), a corrected tax bill based on an assessment roll corrected for incorrectly reported or omitted personal property that is issued after the effective date of the amendatory act that added this subsection shall include penalty and interest at the rate of 1.25% per month or fraction of a month from the date the taxes originally could have been paid without interest or penalty. If the tax bill has not been paid within 60 days after the corrected tax bill is issued, interest shall again begin to accrue at the rate of 1.25% per month or fraction of a month.

(4) If a person requests that an increased assessment due to incorrectly reported or omitted personal property be added to the assessment roll under this section before March 1, 2004 with respect to statements filed or required to be filed under section 19 for taxes levied before January 1, 2004, and the corrected tax bill

issued under this subsection is paid within 30 days after the corrected tax bill is issued, that person is not liable for any penalty or interest on that portion of the additional tax attributable to the increased assessment resulting from that request. However, a person who pays a corrected tax bill issued under this subsection more than 30 days after the corrected tax bill is issued is liable for the penalties and interest imposed under subsection (3).

(5) Except as otherwise provided in this section, the treasurer of the local tax collecting unit or the county treasurer shall disburse the payments of interest received to this state and to a city, township, village, school district, county, and authority, in the same proportion as required for the disbursement of taxes collected under this act. The amount to be disbursed to a local school district, except for that amount of interest attributable to mills levied under section 1211(2) or 1211c of the revised school code, 1976 PA 451, MCL 380.1211 and 380.1211c, and mills that are not included as mills levied for school operating purposes under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, shall be paid to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963. For an intermediate school district receiving state aid under section 56, 62, or 81 of the state school aid act of 1979, 1979 PA 94, MCL 388.1656, 388.1662, and 388.1681, of the interest that would otherwise be disbursed to or retained by the intermediate school district, all or a portion, to be determined on the basis of the tax rates being utilized to compute the amount of the state school aid, shall be paid instead to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.

(6) If an assessment change made under this section results in a decreased tax liability, a refund of excess tax payments shall be made by the county treasurer and shall include interest at the rate of 1% per month or fraction of a month for taxes levied before January 1, 1997 and interest at the rate provided under section 37 of the tax tribunal act, 1973 PA 186, MCL 205.737, for taxes levied after December 31, 1996, from the date of the payment of the tax to the date of the payment of the refund. The county treasurer shall charge a refund of excess tax payments under this subsection to the various taxing jurisdictions in the same proportion as the taxes levied.

(7) A person to whom property is assessed under this section may appeal the state tax commission's order to the Michigan tax tribunal.

**History:** Add. 1899, Act 154, Imd. Eff. June 23, 1899;—Am. 1905, Act 281, Eff. Sept. 16, 1905;—CL 1915, 4153;—CL 1929, 3548;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—CL 1948, 211.154;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1969, Act 151, Eff. Mar. 20, 1970;—Am. 1982, Act 539, Eff. Mar. 30, 1983;—Am. 1996, Act 476, Imd. Eff. Dec. 26, 1996;—Am. 2000, Act 281, Imd. Eff. July 10, 2000;—Am. 2003, Act 247, Imd. Eff. Dec. 29, 2003.

**Popular name:** Act 206

### **211.155 Waste and removal of property from tax delinquent lands.**

Sec. 155. It shall be unlawful for any person, copartnership, company or corporation to cut or attempt to cut any standing timber growing upon lands in this state upon which the taxes remain unpaid from and after the tenth day of January succeeding that at which the tax was assessed, and before said lands are bid off to the state for the nonpayment of taxes, or to remove from such lands any timber, wood, logs, buildings, or fixtures therefrom, sand, gravel, minerals or other property reflected in the assessment thereof upon which such unpaid taxes were spread.

**History:** Add. 1901, Act 46, Eff. Sept. 5, 1901;—CL 1915, 4154;—CL 1929, 3549;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—CL 1948, 211.155.

**Popular name:** Act 206

### **211.156, 211.157 Repealed. 2005, Act 183, Eff. Dec. 31, 2006.**

**Compiler's note:** The repealed sections pertained to waste and removal of property from tax delinquent lands.

**Popular name:** Act 206