

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.108 Unpaid tax return; ordinance; description rejected by county treasurer; judicial sale; condition.

Sec. 108. If not provided in the charter of a city or village, the governing body of a city or village may provide by ordinance for the return of all unpaid taxes on real property to the county treasurer in the same manner and with the same effect as returns by township treasurers. The words and characters by which the property is described on the village delinquent tax roll shall be the same as the words and characters used to describe the property as it appears on the regular roll of the local tax collecting unit. The county treasurer shall reject, as provided in section 55, any description returned by the treasurer of a local tax collecting unit that does not agree with the description as it appears on the regular tax roll for the same year. The taxes returned shall be collected in the same manner as other taxes returned delinquent under this act. The governing body of a city or village, which by its charter has the right to sell property for unpaid taxes or assessments, may provide for judicial sale of that property. The city or village sale shall be made on petition filed in behalf of the city or village in interest, and shall conform, as near as practicable, to the provisions for a sale under this act. However, if property is offered at a city or village sale that has been bid off or forfeited to this state at any tax sale or forfeiture made under this act, and the bid or forfeiture remains undischarged, a sale of that property at the city or village tax sale is conditioned upon the payment of the tax lien held by this state on the property and the city or village tax sale is void if the tax lien held by this state remains unsatisfied.

History: 1893, Act 206, Eff. June 12, 1893;—Am. 1897, Act 206, Eff. Aug. 30, 1897;—CL 1897, 3931;—CL 1915, 4107;—CL 1929, 3501;—Am. 1943, Act 230, Eff. July 30, 1943;—CL 1948, 211.108;—Am. 1993, Act 291, Imd. Eff. Dec. 28, 1993;—Am. 1999, Act 123, Eff. Oct. 1, 1999.

Popular name: Act 206