

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

**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 of 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 of to this state” evidently should read “for delinquent taxes and bid off to this state”.

**Popular name:** Act 206