

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

211.27c Failure to notify assessing office; action to be taken by taxing unit.

Sec. 27c. If the buyer, grantee, or other transferee in any preceding transfer of ownership of property does not notify the appropriate assessing office as required by section 27a(8), a taxing unit may sue that buyer, grantee, or other transferee as provided in section 47 for all of the following:

(a) Any additional taxes that would have been levied if the transfer of ownership had been recorded as required under this act from the date of transfer.

(b) Interest and penalty from the date the tax would have been originally levied.

(c) A penalty of \$5.00 per day for each separate failure beginning after the 45 days have elapsed, up to a maximum of \$200.00.

History: Add. 1996, Act 476, Imd. Eff. Dec. 26, 1996.

Popular name: Act 206