

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

**211.40 Lien for taxes; priority; statement and receipts for taxes to show taxing unit's fiscal year.**

Sec. 40. Notwithstanding any provisions in the charter of any city or village to the contrary, all taxes become a debt due to the township, city, village, or county from the owner or person otherwise assessed on the tax day provided for in sections 2 and 13. The amounts assessed for state, county, village, or township taxes on any interest in real property shall become a lien on the real property on December 1, on a day provided for by the charter of a city or village, or on the day provided for in section 40a. The lien for those amounts, and for all interest and charges on those amounts, shall continue until paid. Each tax statement and receipt for taxes on real property sent or given by any county, township, city, or village treasurer shall contain a printed, stamped, or written statement setting forth the date of the commencement and ending of the fiscal year of each taxing unit of government during which general taxes included on the tax statement or receipt will defray the costs of governmental services rendered by that local governmental unit. All personal taxes levied or assessed for state, county, village, or township taxes are also a first lien, prior, superior, and paramount, on all personal property of the persons assessed on December 1, on a day provided for by the charter of a city or village, or on the day provided for in section 40a. The lien for those amounts, and for all interest and charges on those amounts, shall continue until paid. The tax liens take precedence over all other claims, encumbrances, and liens on that personal property, whether created by chattel mortgage, title retaining contract, execution, any final process of a court, attachment, replevin, judgment, or otherwise. A transfer of personal property assessed for taxes does not divest or destroy the lien, except where the personal property is actually sold in the regular course of retail trade. The personal property taxes levied or assessed by any city or village are a first lien, prior, superior, and paramount to any other claims, liens, or encumbrances of any kind upon the personal property assessed as provided in this act, any provisions in the charter of cities or villages to the contrary notwithstanding.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3863;—CL 1915, 4035;—Am. 1929, Act 107, Eff. Aug. 28, 1929;—CL 1929, 3429;—Am. 1934, 1st Ex. Sess., Act 38, Imd. Eff. Mar. 28, 1934;—Am. 1941, Act 44, Eff. Jan. 10, 1942;—CL 1948, 211.40;—Am. 1949, Act 110, Eff. Sept. 23, 1949;—Am. 1958, Act 209, Eff. Sept. 13, 1958;—Am. 1994, Act 80, Imd. Eff. Apr. 11, 1994;—Am. 1994, Act 279, Imd. Eff. July 11, 1994;—Am. 1995, Act 143, Eff. Oct. 9, 1995.

**Compiler's note:** Section 2 of Act 279 of 1994 provides:

"This amendatory act is curative and intended to express the original intent of the legislature concerning the application of Act No. 80 of the Public Acts of 1994 to taxes levied before 1995."

**Popular name:** Act 206