

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

**211.47 Seizure of personal property for nonpayment of taxes; sale at public auction; notice; adjournment of sale; return of balance; returning tax as unpaid; garnisheeing debtors; tax roll as prima facie evidence; property owned by person on tax day for year in which unpaid tax levied; recovery of money paid in civil action; personal liability of person owning real property on tax day for year unpaid tax levied; "person" defined.**

Sec. 47. (1) If a person neglects or refuses to pay a tax on property assessed to that person, the township or city treasurer, as appropriate, shall, or for the state education tax levied under the state education tax act, 1993 PA 331, MCL 211.901 to 211.906, the state treasurer may also, subject to subsection (4), collect the tax by seizing the personal property of that person, in an amount sufficient to pay the tax, the fees, and the charges, for subsequent sale of the property, and no property is exempt. The treasurer may sell the property seized, in an amount sufficient to pay the taxes and all charges, at public auction in the place where seized or in the township or city of which he or she is treasurer or for the state treasurer, anywhere in the state. The treasurer shall give public notice of the auction at least 5 days before the sale by posting written or printed notices in 3 public places in the township, village, or city where the sale is to be made. The sale may be adjourned from time to time if the treasurer considers it necessary. If the property is seized and advertised, the sale may take place at any time within 6 days after the expiration of the warrant of sale. If it is necessary to sell personal property that brings more than the amount of taxes and charges, the balance shall be returned to the person from whose possession the property was taken. However, if the state seizes and sells property and the sale brings more than the amount of the state education tax and charges due, the state shall distribute the balance on a pro rata basis to any other local taxing units to which delinquent personal property taxes on that property remain unpaid. If property seized under this section cannot be sold for want of bidders, and in that case only, the treasurer shall return a statement of that fact and the tax shall be returned as unpaid.

(2) Notwithstanding or in lieu of subsection (1), and subject to subsection (4), the township or city treasurer, in the name of the township, village, or city, or the state treasurer, in the name of the state, may sue the person to whom the tax is assessed and garnishee any debtor or debtors of that person. The tax roll is prima facie evidence of the debt sought to be recovered. If the person to whom the tax is assessed did not own the property on the tax day for the year in which the unpaid tax was levied, the township or city treasurer, in the name of the township, village, or city, or the state treasurer, in the name of the state, may sue any person that did own the property on the tax day for the year in which the unpaid tax was levied and garnishee any debtor or debtors of that person.

(3) If a person that possesses the personal property of another person is assessed for that property and pays the taxes on the property, the person paying the taxes may recover in a civil action from the person for whose benefit the taxes were paid the money paid with the applicable interest.

(4) Notwithstanding any other provision in this act or charter to the contrary, a person is not subject to personal liability for any unpaid property tax levied on real property unless that person owned the real property on the tax day for the year in which the unpaid tax was levied. A person contesting personal liability under this subsection may raise the issue in an enforcement action in the trial court regardless of whether the person previously raised the issue with the local board of review. As used in this subsection, "trial court" means any district court, probate court, municipal court, small claims court, appellate court, or other tribunal in which the issue of personal liability is litigated.

(5) As used in this section, "person" means an individual, partnership, corporation, association, limited liability company, or any other legal entity.

**History:** 1893, Act 206, Eff. June 12, 1893;—Am. 1895, Act 229, Imd. Eff. May 31, 1895;—CL 1897, 3870;—Am. 1899, Act 215, Eff. Sept. 23, 1899;—CL 1915, 4043;—CL 1929, 3438;—CL 1948, 211.47;—Am. 1987, Act 177, Imd. Eff. Nov. 19, 1987;—Am. 1988, Act 202, Imd. Eff. June 29, 1988;—Am. 1994, Act 253, Imd. Eff. July 5, 1994;—Am. 2017, Act 189, Imd. Eff. Nov. 21, 2017.

**Compiler's note:** Enacting section 1 of Act 189 of 2017 provides:

"Enacting section 1. This amendatory act is retroactive and is effective for any unpaid property taxes or special assessments subject to collection under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, on and after the date this amendatory act is enacted into law. However, this amendatory act is not intended to affect any final determination, not subject to further appeal, of personal liability in a proceeding or case decided by the tax tribunal or a court of this state issued before the date this amendatory act is enacted into law."

**Popular name:** Act 206