

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

211.48 Collecting officer's fee in case of distress and sale of goods and chattels; certified statement of property removed from township; contents; statement as evidence; authorization to levy and collect; transmittal of statement; double collection fees and additional sum; transmittal and receipt of taxes and collection fees; marking taxes paid on tax roll; levy and collection of executions issued upon judgments.

Sec. 48. (1) In case of a distress and sale of goods and chattels for the payment of any tax, the treasurer or other collecting officer may also collect on such sale \$1.50 over and above the tax, as the collecting officer's fees for making the sale, which fees and percentage hereinbefore provided shall be in full for his or her services in collecting taxes. If payment of the tax is made after the distress and before the sale, the treasurer or collecting officer may require the payment of \$1.50 as his or her fee for making such distress, and to enforce payment of the same, if necessary, by making sale notwithstanding the payment of the tax.

(2) If personal property which is assessed to any person in any township in this state is removed from the township before the taxes assessed on the property are collected, and there is not other personal property sufficient in that township upon which the treasurer or other collecting officer can levy and collect the taxes, or any portion of them, the treasurer shall make a statement, duly certified by him or her as correct and true, showing that personal property has been assessed to such person, naming that person, the valuation of the property, the various taxes thereon, and the total amount of taxes, as appears from the roll in the hands of the treasurer. The statement shall also show that such property has been removed from the township or city since the assessment thereof and that the taxes or some portion of the taxes have not been paid. The statement shall be witnessed and acknowledged in the same manner as deeds of real estate are acknowledged, and shall be received in all courts and other places as evidence of the facts therein contained, without proof of its execution, and shall be prima facie evidence of the validity of the tax therein named against the person therein named, and shall be full and ample authority to the treasurer or other tax collector to whom it shall be sent to levy and collect the same in the same manner as other personal taxes are collected by him or her when spread upon his or her own roll.

(3) This statement may be sent to the township or city treasurer or other collecting officer of any township or city in this state, where the person against whom the assessment was made may have property, and the treasurer, or other collecting officer to whom the statement is transmitted, shall, upon the receipt of the same, proceed to collect the taxes out of any property belonging to the owner of the property so taxed within his or her jurisdiction which is liable to be seized for taxes, together with double collection fees therefor, and the further sum of 25 cents to defray the expense of transmitting the taxes so collected as hereinafter provided, and shall give his or her receipt therefor. The treasurer or other collecting officer shall thereupon transmit the taxes, and 1/2 of the collection fees collected, to the township treasurer or other collecting officer from whom he or she received the statement, and the latter shall, upon the receipt of the taxes and collection fees, cause to be marked the taxes in an indelible manner as paid upon his or her tax roll, and the date of the receipt of the same, retaining the collection fees so received as his or her fees in the matter of the collection of the taxes.

(4) Executions issued upon judgments rendered for any tax may be levied upon any property, without exemption, the same as though seized for sale under warrants issued for the collection of taxes by township supervisors, and collected in the same manner, in all other respects, as provided by law for the collection of judgments.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3871;—CL 1915, 4044;—CL 1929, 3439;—CL 1948, 211.48;—Am. 1982, Act 539, Eff. Mar. 30, 1983.

Popular name: Act 206