

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

211.55 Duplicate statement of uncollected taxes on roll; unpaid special assessment as delinquent tax; original tax roll as delinquent roll; tax roll forms; affidavit; stamp or marking to note payment of delinquent tax; certificate; rejection of tax; duplicate statement of school taxes collected and school taxes unpaid; recordation and filing of duplicate statements or copies; receipt and statements as vouchers.

Sec. 55. A township treasurer or other collecting officer who is unable to collect any of the taxes on the roll, assessed on real or personal property, shall make a duplicate statement of the same with a full and perfect description of the property, as entered on the tax roll, with the taxes assessed upon each parcel as shown on the roll and the name of the person to whom the property is assessed. A township treasurer or other collecting officer may include as a delinquent tax any unpaid special assessment which is delinquent on the last day of February in the delinquent taxes returned to the county treasurer the next day pursuant to this section. A delinquent special assessment included as a delinquent tax pursuant to this section shall, after return to the county treasurer, be a valid tax for all purposes under this act. In lieu of this delinquent tax roll, the original tax roll may be used as a delinquent roll, if the use is approved by a resolution adopted by the county board of commissioners. If the original tax roll is used as a delinquent roll the amount of the taxes which remain unpaid on a piece of property at time of settlement with the county treasurer shall be extended in total to a column provided in the tax roll for this purpose. The aggregate total of this delinquent tax column in the tax roll constitutes the total taxes returned delinquent to the county treasurer. The state treasurer may prescribe a tax roll form which meets the requirements of this section or approve or disapprove tax roll forms adopted by the various tax collecting local units.

The collecting officer shall attach his affidavit to the tax roll or delinquent roll stating the aggregate amount of taxes remaining unpaid and the amounts remaining unpaid for each taxing unit and the amount of all moneys collected on account of taxes. The affidavit shall state in substance that the sums mentioned in the statement as uncollected remain unpaid and that the collecting officer has not, upon diligent inquiry, been able to discover any goods or chattels belonging to the person liable to pay the sums upon which he could levy the same.

If the original tax roll is used as a delinquent tax roll the county treasurer, upon receipt of the payment of an item of delinquent tax, shall note the fact of the payment of delinquent tax in the roll using a distinctive stamp or marking which clearly indicates that the tax was paid to the county treasurer, the date of payment and the number of the delinquent tax receipt. The county treasurer shall immediately compare the affidavits of the tax collecting officer with regard to the taxes collected and taxes remaining unpaid with the tax roll. If the county treasurer finds them to be correct, a certificate shall be added to each of them showing that the county treasurer has examined and compared the statements with the tax roll and found them correct, and shall file the original of the statements in his office and forward the duplicate to the township clerk who shall file them in his office. The county treasurer at any time may reject any tax upon land which has been twice assessed, or upon any parcel which is so erroneously or defectively described upon the tax roll that it cannot be correctly and easily ascertained. The township treasurer or other collecting officer upon filing the statement with the county treasurer, or within 5 days thereafter, shall file a duplicate statement with the secretary or director of each school district showing the amount of school taxes collected for the school district and the amount of school taxes remaining unpaid which have been returned delinquent to the county treasurer. The township treasurer or other collecting officer at the time of filing the statement shall also prepare duplicate statements or copies thereof to be signed and approved by the secretary or director of each school district which shall be recorded by the township clerk and filed with the supervisor of the township. The county treasurer shall give to the township treasurer a receipt, stating the amount of moneys paid by the township treasurer, for which the township shall receive a credit on the books of the county treasurer, and shall also give the township treasurer a statement of all taxes rejected, the amount of delinquent taxes returned, and the amount of any unpaid taxes on personal property, which receipt and statements shall be the vouchers of the treasurer of the amounts specified therein.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3878;—CL 1915, 4051;—CL 1929, 3446;—Am. 1931, Act 87, Eff. Sept. 18, 1931;—Am. 1937, Act 149, Imd. Eff. July 2, 1937;—Am. 1939, Act 37, Imd. Eff. Apr. 13, 1939;—Am. 1943, Act 230, Eff. July 30, 1943;—Am. 1945, Act 269, Eff. Sept. 6, 1945;—Am. 1947, Act 282, Eff. Oct. 11, 1947;—CL 1948, 211.55;—Am. 1951, Act 117, Imd. Eff. May 31, 1951;—Am. 1971, Act 87, Imd. Eff. Aug. 4, 1971;—Am. 1977, Act 166, Imd. Eff. Nov. 16, 1977.

Popular name: Act 206