

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

**211.56 Indorsing settlement of bond on statement; discharge from obligation of bond; liability on bond for incorrect returns; deposit, filing, and preservation of tax roll; tax roll as evidence; statement of uncollected personal property taxes; warrant authorizing collection; payment of sums collected; credit and receipt for collection; liability; agreement for collection of delinquent personal property taxes; condition; notice demanding payment; neglecting or refusing to pay tax; distraint and sale; legal and equitable remedies; collection, deposit, and use of fees, interest, penalties, costs, charges, or expenses; transfer of excess money; distribution of taxes collected.**

Sec. 56. (1) The county treasurer shall indorse on the statement given to the township treasurer the fact of the settlement on the bond of the township or city treasurer, which indorsement shall operate as a discharge of the township or city treasurer and his or her sureties from the obligation on the bond, unless the return of the treasurer is incorrect, in which case the bond shall continue in force, and the township or city treasurer and his or her sureties shall be liable on the bond for all damages occasioned by incorrect returns. The township treasurer shall immediately deposit his or her tax roll with the county treasurer, who shall file and preserve the tax roll in his or her office. This tax roll or a certified copy of this tax roll shall, for all purposes and in all courts, actions, and proceedings, be taken, held, and used as evidence, in the same manner and with like effect as the original roll.

(2) The county treasurer shall give the township or city treasurer a statement of all the personal property taxes which remain uncollected, taken from the return of the township or city treasurer, with a warrant authorizing the township or city treasurer, or his or her successor, to collect them pursuant to law, and after receipt of this statement the township or city treasurer, or his or her successor, shall have the same power to collect the personal property taxes as under the original warrant. A township or city shall not be required to advance to the county treasurer or school district treasurer the amount of any unpaid county and school district taxes assessed against personal property, but any sums collected by any township or city treasurer upon county personal property taxes subsequent to the settlement with the county treasurer shall be paid to the county treasurer and any sums collected by any township or city treasurer upon school district personal property taxes subsequent to the settlement with the county treasurer shall be paid to the school district treasurer within 10 days after the collection. The county treasurer and the township or city treasurer shall then credit the remitted personal property tax collections upon the returned tax roll and give receipt for them. The bond, if any, given by the township or city treasurer to the county treasurer covering the collection of county and school taxes shall not be kept in force on account of any unpaid personal property taxes but in case any treasurer should default in the payment to the county treasurer of any collected county personal property taxes or to the school district treasurer of any collected school district personal property taxes, after the termination of the bond, then the township or city of which he or she is treasurer shall be liable for these tax collections.

(3) Notwithstanding subsection (2) and upon an agreement entered into by the governing body of the local property tax collecting unit and the county board of commissioners with the concurrence of the county treasurer, the county treasurer shall be responsible for the collection of the delinquent personal property taxes of the city or township. The agreement shall specify the period during which the county treasurer shall be responsible for the collection of delinquent personal property taxes. However, a county may condition such an agreement upon the county entering into similar agreements with other local property tax collecting units in the county. After the accounting has been made and the other duties required by this section are performed, the county treasurer shall collect delinquent personal property taxes collected by the local property tax collecting unit which has entered into an agreement pursuant to this subsection. Within 120 days after March 1 of each year the county treasurer shall send notices to all known delinquent personal property taxpayers, demanding payment of the delinquent personal property taxes. Failure to send or receive the notice shall not in any way prejudice the right to collect or enforce the payment of the tax. If a delinquent personal property taxpayer neglects or refuses to pay the tax, the county treasurer shall have powers of distraint and sale identical to those given to the township or city treasurer in section 47. The county treasurer may also use whatever remedies there may be at law or equity for the collection of any indebtedness in order to enforce the payment of the tax. The county treasurer shall add to the amount of the assessed tax any collection or administration fee, distraint and sale fee, interest, penalty, or charge provided by this act and shall also collect whatever costs, fees, or expenses allowed by a court in which action was taken. For each county that has agreed to collect delinquent personal property taxes pursuant to this subsection, a county delinquent personal property tax administrative fund is established and all fees, interest, penalties, costs, charges, or expenses the

county treasurer collects pursuant to this subsection shall be deposited into this fund. The money in this fund shall be used by the county treasurer to pay the costs of collecting delinquent personal property taxes. To the extent that money in this fund exceeds the cost of collecting delinquent personal property taxes, the county treasurer shall intermittently transfer the excess money to the general fund of the county. The amount of the assessed taxes collected by the county treasurer shall be distributed to the different taxing units in the same manner as the delinquent real property taxes collected by him or her are distributed.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3879;—CL 1915, 4052;—CL 1929, 3447;—Am. 1933, Act 200, Eff. Oct. 17, 1933;—Am. 1945, Act 269, Eff. Sept. 6, 1945;—Am. 1947, Act 339, Eff. Oct. 11, 1947;—CL 1948, 211.56;—Am. 1971, Act 144, Imd. Eff. Nov. 12, 1971;—Am. 1982, Act 539, Eff. Mar. 30, 1983.

**Popular name:** Act 206