

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

211.58 Payments to county treasurer; receipt; numbering; certificate.

Sec. 58. After the return of lands for unpaid taxes, the county treasurer is authorized to receive, under like provisions as in section 53, the amounts of the several taxes or any of them due, and the board of commissioners in each county may authorize notice to be given to all delinquent taxpayers so far as known. Neither taxes nor special assessments that are delinquent may be paid under protest to the county treasurer. The county treasurer shall issue duplicate receipts for all the taxes received by him or her, which shall be accounted for by the county clerk, or by the board of auditors in counties having a board of auditors, 1 of the duplicate receipts shall be delivered to the person paying the taxes, and 1 filed in the office of the county treasurer, which receipt shall be available to the county clerk or board of county auditors in counties having a board of auditors for abstracting and accounting purposes. All receipts issued under the provisions of this section shall be consecutively numbered by the printer and by the printer delivered to the county clerk who shall account for the receipts. At the time the printer delivers the receipts to the county clerk, the printer shall notify the state treasurer of the delivery, specifying the quantity and numbers of the receipts. Except when the final installment of the tax is paid, the county treasurer shall not issue a receipt for a payment of less than \$1.00 and any tax or installment then sought to be paid in an amount less than \$1.00 shall not be discharged or considered paid unless the sum of \$1.00 is paid, and the difference between the amount of the tax paid and \$1.00 shall be considered to be a part payment of the cost of issuing the receipts and shall be credited to the general fund of the county. In the case of payments by the same taxpayer as many descriptions shall be included in 1 receipt as will be sufficient to make a payment of \$1.00. When payment of the taxes on any parcel or description of land or on any undivided share of land is made to any county treasurer, the treasurer shall place or cause to be placed upon the face of the receipt or redemption certificate, the following certificate: "I hereby certify that application was made to pay all taxes and special assessments due and payable at this office on the description shown in this receipt except for the years and items as follows:

(Signed).....Treas."

Every receipt shall be deemed to include the foregoing certificate, and unless otherwise noted on the certificate, shall be construed as an application to pay all taxes and special assessments assessed against the property described on the certificate and then due and payable at the office of the treasurer issuing the receipt. Future installments of special assessments shall not be considered as being then due and payable.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3881;—Am. 1905, Act 213, Eff. Sept. 16, 1905;—Am. 1913, Act 76, Eff. Aug. 14, 1913;—CL 1915, 4054;—Am. 1917, Act 320, Eff. Aug. 10, 1917;—CL 1929, 3449;—Am. 1931, Act 239, Eff. Sept. 18, 1931;—Am. 1937, Act 325, Imd. Eff. July 27, 1937;—Am. 1939, Act 37, Imd. Eff. Apr. 13, 1939;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—CL 1948, 211.58;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

Compiler's note: Act 126 of 1933, referred to in this section, was repealed by Act 180 of 1980.

Popular name: Act 206