

STATE TAX LIEN REGISTRATION ACT (EXCERPT)
Act 203 of 1968

211.682 Certificates and notices of liens upon real or personal property; filing.

Sec. 2. (a) Notices of liens upon real property for taxes payable to the state, and certificates and notices affecting the liens shall be recorded in the office of the register of deeds of the county or counties in which the real property subject to a state tax lien is situated.

(b) Notices of liens upon personal property, whether tangible or intangible, for taxes payable to the state and certificates and notices affecting the liens shall be filed as follows:

(1) If the person against whose interest the tax lien applies is a corporation or a partnership whose principal executive office is in this state, as these entities are defined in the applicable tax laws of the state, in the office of the secretary of state.

(2) In all other cases in the office of the register of deeds of the county where the taxpayer resides at the time of filing of the notice of lien.

History: 1968, Act 203, Eff. July 1, 1968.