

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

211.78p Conveyance of property to Indian tribe; liability for delinquent taxes.

Sec. 78p. (1) Any provision of this act to the contrary notwithstanding, if property for which taxes have been returned as delinquent under section 78a and on which delinquent taxes are due is sold, transferred, or otherwise conveyed to an Indian tribe recognized by the United States, an enrolled member of an Indian tribe recognized by the United States, a tribal corporation that is either incorporated under the tribe's own laws or under federal law, or an unincorporated tribal entity that is owned exclusively by the tribe, its members, or any combination of the tribe and its members and, as a result of that sale, transfer, or conveyance, the property is exempt under federal law from forfeiture, foreclosure, and sale under this act for those delinquent taxes, the taxes that were returned as delinquent and that were due on that property at the time of that sale, transfer, or conveyance are a personal liability of the transferor to whom the delinquent taxes were originally billed.

(2) If taxes returned as delinquent are determined to be a personal liability of the transferor under subsection (1), the transferor is subject to the collection of those delinquent taxes as provided in section 47.

History: Add. 2012, Act 234, Imd Eff. June 29, 2012.

Compiler's note: Former MCL 211.78p, which pertained to adjustment of fees to parcels of land for which taxes are unpaid, was repealed by Act 263 of 2003, Imd. Eff. Jan. 5, 2004.

Popular name: Act 206