

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

**211.89 Provisions applicable for time period prescribed in subsection (2); applicability of subsection (1).**

Sec. 89. (1) Notwithstanding sections 59, 60, 74, 87c, and 87d, the following provisions shall apply for the time period prescribed in subsection (2):

(a) To the extent not waived pursuant to section 59(3), there shall be added to all delinquent taxes unpaid after March 1, interest at the rate of 1.25% per month or fraction of a month from the date the taxes originally become delinquent pursuant to this act, together with a county property tax administration fee equal to 4% of the delinquent taxes or \$2.00 per payment of delinquent taxes, whichever is greater, which amounts shall be paid to the county treasurer.

(b) In addition to the expenses specified in section 59, delinquent tax sales shall include a county property tax administration fee equal to 4% of the delinquent taxes, and interest computed at a rate of 1.5% per month from the date the taxes originally become delinquent under this act.

(c) The rate of interest to be paid to the treasurer under section 74 shall be computed at the rate of 1.5% per month or fraction of a month.

(d) The rate of interest to be paid to the department of treasury pursuant to section 84 shall be computed at the rate of 1.5% per month or fraction of a month.

(2) Subsection (1) shall apply as follows:

(a) In counties with a population of more than 1,500,000, it shall apply immediately except that it shall not apply to any delinquent taxes that became delinquent before March 1, 1981, or which become delinquent after February 28, 1983.

(b) In all other counties of this state it shall apply only to the 1981 delinquent taxes that become delinquent on or before March 1, 1982.

**History:** Add. 1981, Act 162, Eff. Dec. 1, 1981;—Am. 1982, Act 503, Imd. Eff. Dec. 31, 1982;—Am. 2002, Act 166, Imd. Eff. Apr. 11, 2002.

**Compiler's note:** Section 2 of Act 503 of 1982 provides: "The designation, by this amendatory act, of collection fees as property tax administration fees is intended to clarify the legislative intent and cure any misinterpretation surrounding the fact that a "collection fee" is imposed to cover all costs necessary and incident to the collection of property taxes, including the costs of assessing property values and in the review and appeal processes."

Former MCL 211.89, pertaining to interest and collection fee on unpaid taxes, was repealed by Act 292 of 1976.

**Popular name:** Act 206