

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

**211.89e Return of uncollected delinquent taxes levied on personal property after December 31, 2008; return of uncollected delinquent taxes levied on personal property prior to December 31, 2008; collection of taxes; provisions; definitions.**

Sec. 89e. (1) Notwithstanding the provisions of the charter of a home rule city to the contrary, and with the agreement of the county treasurer, the city treasurer of an eligible city may return to the county treasurer all uncollected delinquent taxes levied on personal property after December 31, 2008 on the March 1 immediately following the year in which the taxes are levied.

(2) With the agreement of the county treasurer, the city treasurer of an eligible city may return all uncollected delinquent taxes levied on personal property prior to December 31, 2008 to the county treasurer for collection on March 1 of the year in which the county treasurer agrees to the return of uncollected delinquent taxes under this subsection. A city treasurer shall provide to the county treasurer written notice of his or her intent to return uncollected delinquent taxes levied prior to December 31, 2008 under this subsection not later than February 1 of the year in which the county treasurer agrees to the return of uncollected delinquent taxes under this subsection. If those uncollected delinquent taxes are returned to the county treasurer for collection under this subsection, the county treasurer shall collect those taxes with taxes returned as delinquent in that same year.

(3) After the uncollected delinquent taxes levied on personal property are returned to the county treasurer for collection under this section, the provisions of this act apply for collection of those taxes.

(4) As used in this section:

(a) "Delinquent taxes" or "uncollected delinquent taxes" includes any taxes levied by and payable to the city treasurer in installments the balance of which remains unpaid on January 1 immediately following the year in which the taxes are levied, and includes all interest and penalties that accrue after July 31 of the year in which all taxes billed by the city are levied if that interest and those penalties remain unpaid on the date the delinquent taxes are returned to the county treasurer.

(b) "Eligible city" means a city with a population of more than 50,000 and less than 100,000 that is located in a county with a population of less than 350,000.

**History:** Add. 2008, Act 512, Imd. Eff. Jan. 13, 2009.

**Popular name:** Act 206