

**CERTIFICATION OF ABANDONED PROPERTY FOR ACCELERATED FORFEITURE ACT
(EXCERPT)
Act 132 of 1999**

211.962 Definitions.

Sec. 2. As used in this act:

- (a) "Abandoned property" means tax delinquent property containing a structure that is vacant or dilapidated, is open to entrance or trespass, and has been determined to be abandoned under section 4.
- (b) "Certified abandoned property" means abandoned property certified by a local unit of government as abandoned under section 6.
- (c) "Declaration of accelerated forfeiture of abandoned property" means the resolution adopted by a local unit of government under section 3.
- (d) "General property tax act" means the general property tax act, 1893 PA 206, MCL 211.1 to 211.157.
- (e) "Legal interest" means a person holding a title interest in the property or a mortgage holder as it appears on the records of the treasurer of the county in which the abandoned property is located or the records of the assessor of the local unit of government in which the abandoned property is located.
- (f) "Local unit of government" means a city, village, or township.
- (g) "Tax delinquent property" means property the taxes for which have been returned as delinquent under the general property tax act.

History: 1999, Act 132, Imd. Eff. July 23, 1999.