

**APPLICATION OF CONDEMNATION AWARDS AGAINST TAXES AND SPECIAL
ASSESSMENTS (EXCERPT)
Act 270 of 1931**

213.291 Condemnation awards; application to payment of taxes and special assessments.

Sec. 1. In the case of property taken in any condemnation proceedings, the award shall first be applied to the payment of all delinquent taxes and/or delinquent special assessments and current taxes and current special assessments which have become due and payable. In case such award shall be insufficient to pay all of such taxes and/or special assessments, such award shall be applied pro rata to the payment of such taxes and/or special assessments, and such payment shall be deemed satisfaction of such taxes and/or special assessments as to the property so taken and the petitioner shall be entitled to a receipt from the proper tax collecting officer or officers so stating. In case title to such property passes, by virtue of such proceedings after the date upon which the assessment roll is required to be completed and before the tax becomes due and payable, the unit of government, board, department or commission that is the petitioner in the condemnation proceeding shall pay such taxes and special assessments when the same become due and payable. Where lands have been bid in to the state at tax sales and the period of redemption has not expired, the amount required to redeem from such sale shall be considered as unpaid taxes.

History: 1931, Act 270, Eff. Sept. 18, 1931;—Am. 1941, Act 365, Eff. Jan. 10, 1942;—Am. 1947, Act 24, Imd. Eff. Apr. 3, 1947;—CL 1948, 213.291.