

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

\*\*\*\*\* 211.131a THIS SECTION IS REPEALED BY ACT 183 OF 2005 EFFECTIVE DECEMBER 31, 2006  
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**211.131a Conveyance of land to owner; conditions; disposition of money received; deed; lien; revival of titles, liens, and encumbrance; conveyance of mining property to lessee; reservation of mineral rights; legal description of property; payment; quitclaim deed; redemption; conveyance to lessee; payment of taxes and interest.**

Sec. 131a. (1) If the title to any land becomes vested in the state by virtue of a tax sale, and if the state treasurer discovers before a contract or deed of the land is executed and delivered, and before the land has been developed, improved, dedicated for public use, or otherwise disposed of or encumbered by the department of natural resources, that the land was not delinquent for the taxes of 1 or more of the years for which it was sold, or that the taxes of 1 or more of the years should have been rejected for any of the reasons described in section 98, or that the taxes of 1 or more years subsequent to the year or years for which the state acquired title have been paid to any county, township, city, or village treasurer prior to the date title vested in the state, the state treasurer upon certification by the county treasurer of payment of the amount due on the land as delinquent taxes, together with interest and penalties to date, along with a processing fee of \$50.00 a parcel, shall so certify to the department of natural resources, which shall convey the land to the owner. Except as otherwise provided in this subsection, money received by the county treasurer as provided in this subsection shall be deposited in the undistributed tax fund of the county and distributed by the county treasurer to the credit of the state, county, and township, in which the land is situated, in proportion to the amount due the state, county, and township on the land. Of each \$50.00 per parcel processing fee, the county shall retain \$10.00 and shall transmit \$40.00 to the state treasurer for deposit in the state treasury to the credit of the delinquent property tax administration fund.

(2) A deed issued under the provisions of this section shall not be construed to vest in the grantee any title or interest in the land beyond that which he or she would have owned if the title had not become vested in the state, but the grantee shall be entitled to a lien on the land, or on any part of or interest in the land which was not owned by the grantee, for the amount paid for the deed or the portion lawfully charged to that part or interest, in addition to the lien or other interest held by the grantee before the title became vested in the state. The lien may be enforced in any court of competent jurisdiction as in other cases of liens upon lands, with interest at 6% per annum from the date of payment. The deed shall operate to revive all titles, liens, and encumbrances, with their respective priorities, as would have existed if the title had not become vested in the state, subject to the lien of the grantee.

(3) If the title to mining property becomes vested in the state, and if the department of natural resources discovers that the mining company has leased part of the property, and the lease was in effect in the year the taxes for which the state acquired title were assessed, and the property is still occupied by the lessee, the department of natural resources may convey the property to the lessee occupying the land, but reserving the mineral rights to the state. The purchaser shall furnish the department of natural resources a correct legal description of the property applied for, and shall pay to the county treasurer a sum equal to 25% of the assessed valuation as fixed and determined by the local assessing officer, which sum shall be distributed to the local taxing units in proportion to the delinquent taxes assessed against each description. Upon certification by the county treasurer that the sum has been paid, the department of natural resources shall execute and deliver a quitclaim deed.

(4) If mining property, part of which has been leased under a lease in effect when the tax was assessed, and which is occupied by the lessee, is sold for delinquent taxes, the lessee may redeem before the first Tuesday in May of the year following the sale. The lessee may redeem upon furnishing the county treasurer or department of treasury a correct legal description of the premises upon which redemption is to be made, and by payment of a proportionate share of the taxes due on the entire parcel as determined by the local assessing officer.

(5) If a tax deed is issued to the purchaser as provided in section 72, the purchaser shall convey title to the lessee occupying the land upon the payment of a proportionate share of the taxes due on the entire parcel upon a valuation fixed by the local assessing officer, plus 6% interest per annum, and the processing fee described in subsection (1). Upon payment of these amounts to the tax deed holder, the tax deed holder shall give the lessee a quitclaim deed to the surface rights.

**History:** Add. 1931, Act 280, Imd. Eff. June 6, 1931;—CL 1948, 211.131a;—Am. 1951, Act 167, Eff. Sept. 28, 1951;—Am. 1961,

Act 9, Imd. Eff. Apr. 28, 1961;—Am. 1962, Act 158, Imd. Eff. May 9, 1962;—Am. 1968, Act 277, Imd. Eff. July 1, 1968;—Am. 1984, Act 48, Imd. Eff. Apr. 9, 1984;—Am. 1984, Act 406, Eff. Mar. 29, 1985.

**Popular name:** Act 206