

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

211.57a State treasurer to prescribe practice for county treasurers; failure of county treasurer to comply; state treasurer to complete work; expense borne by county; state treasurer to furnish to county treasurers changes in tax laws.

Sec. 57a. (1) It is the duty of the state treasurer to prescribe uniform practices, forms, and methods that shall be used by the several county treasurers of this state in carrying out this act. All proceedings under the authority of this act shall be conducted in conformity with the uniform practices prescribed by the state treasurer. On the neglect or failure on the part of any county treasurer to abide by the uniform practices and use the uniform forms prescribed, the state treasurer may give notice in writing to the county clerk and to the county board of commissioners, or in lieu of the board of commissioners, the board of county auditors in counties having a county board of auditors, which notice shall state the facts constituting the alleged neglect or failure. If the alleged neglect or failure is not corrected within 10 days after giving the notice, the state treasurer shall have complete power and authority, by himself or herself or his or her deputy or authorized agents, to enter the office of the county treasurer and complete the work in the office in conformity with the uniform practices, the expenses of that work to be charged back to the county, which expense shall be paid from the general fund of the county.

(2) The state treasurer shall, within 30 days after the final adjournment of the legislature in every year, furnish the county treasurers with instructions relative to changes made in the tax laws of this state with respect to the duties of the township treasurers and county treasurers in connection with the collection of taxes. The several county treasurers shall, within 7 days after the receipt of those instructions, forward a copy of the instructions to each township treasurer in his or her respective county. The instructions shall contain all changes made since the filing of the previous instructions. In case of the furnishing of the first instructions to county treasurers under the provisions of this section, all changes of tax collection procedure as well as instructions with respect to tax collection procedures shall be furnished.

History: Add. 1939, Act 37, Imd. Eff. Apr. 13, 1939;—CL 1948, 211.57a;—Am. 1953, Act 34, Imd. Eff. Apr. 29, 1953;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

Popular name: Act 206