

Act No. 202
Public Acts of 1993
Approved by the Governor
October 18, 1993
Filed with the Secretary of State
October 19, 1993

**STATE OF MICHIGAN
87TH LEGISLATURE
REGULAR SESSION OF 1993**

Introduced by Rep. Bullard

ENROLLED HOUSE BILL No. 4707

AN ACT to amend section 72 of Act No. 206 of the Public Acts of 1893, entitled as amended "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes thereon, and for the collection of taxes levied; making such taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection therewith; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal certain acts and parts of acts in anywise contravening any of the provisions of this act," as amended by Act No. 539 of the Public Acts of 1982, being section 211.72 of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Section 72 of Act No. 206 of the Public Acts of 1893, as amended by Act No. 539 of the Public Acts of 1982, being section 211.72 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 72. Upon presentation of the purchaser's certificate of sale prescribed by section 71 to the state treasurer or his or her authorized representative after the expiration of the time provided by law for the redemption of lands sold for the nonpayment of taxes, the state treasurer shall cause a tax deed of conveyance of the land described in the certificate of sale to be executed and delivered to the purchaser, or his or her heirs or assigns, unless the sale was redeemed or annulled as provided by law. The tax deed of conveyance shall be sealed with the seal of the state treasurer and be signed by the state treasurer or his or her authorized representative but additional signatures of witnesses or a notary public are not required. The tax deed may be recorded in the office of the register of deeds of the proper county in the same manner and with like effect as other deeds duly witnessed, acknowledged, and certified. The tax deeds convey an absolute title to the land sold, and constitute conclusive evidence of title, in fee, in the grantee, subject, however, to all taxes assessed and levied on the land subsequent to the taxes for which the land was bid off. This title also is subject to unpaid special assessments and unpaid installments of special assessments. A person holding a state tax deed of lands executed for nonpayment of taxes may commence an action in the circuit court of the county where the lands lie to quiet his or her title to the land without taking possession of the lands and all parties who have, claim to have, or appear of record in the register's office in the county where the lands are situated to have, any interest in the land or who may be in possession of the land may be made defendants in the action; and no outstanding unrecorded deed, mortgage, or claim shall be of any effect as against the title or right of the plaintiff as fixed and declared by the order made in the case. If, upon hearing of the cause it appears that the plaintiff's title was invalid for any reason not enumerated in

section 76, the action shall not be dismissed by the court but the court shall ascertain the amount due to the plaintiff for principal and interest to be computed at the rate of 7% per annum and shall order the payment of principal and interest within a reasonable time, and in default shall direct that the land be sold and that the equity and right of redemption of all defendants in the action and all persons claiming under them is forever foreclosed. However, the proceedings in these cases shall be conducted in the same manner as and in conformity with the practice for the foreclosure of mortgages. The courts may, on application, put the purchaser in possession of the premises by writs of assistance. If a certificate of sale is lost, the purchaser or his or her legal representative or assignee may file his or her affidavit indicating the loss and that he or she at the time of the loss was the bona fide and legal holder of the land. The state treasurer or his or her authorized representative shall then cause to be executed a deed for the lands described in the certificate, if the land has not been redeemed in the same manner as though it had been presented and surrendered. If the land has been redeemed, the money shall be refunded to the person upon surrender of the certificate or if lost upon presentation of the affidavit. A refund shall not be made if title to the lands has vested in the state pursuant to purchase at a prior or subsequent tax sale. A person who makes an affidavit as required in this section or concerning any other matter that may be filed in the office of the state treasurer is liable to the penalties of perjury for any false statement made in the affidavit with intent to defraud upon conviction before a court having jurisdiction of the offense.

This act is ordered to take immediate effect.

Co-Clerk of the House of Representatives.

Secretary of the Senate.

Approved -----

Governor.