

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

211.57 Statement of unpaid taxes; return of delinquent taxes; extension of time; rules; notices.

Sec. 57.

(1) If a county treasurer receives from a township, city, or village treasurer a statement of unpaid taxes, together with a list of the property on which the unpaid taxes are delinquent, verified according to law, the county treasurer shall enter the unpaid taxes at length on the books in his or her office provided for that purpose. The county treasurer shall make a statement of all descriptions of property returned as delinquent for unpaid taxes, except those rejected by him or her, with the taxes assessed upon those descriptions respectively. The statement, as made and compared, is the return of delinquent taxes by the county treasurer to the department of treasury under this act, and shall be completed not later than the May 1 immediately following the return to the county treasurer of the statements of the township, city, or village treasurers. The state treasurer may extend for a period not to exceed 30 days the time within which the statement shall be completed. The state treasurer shall promulgate rules and regulations governing and shall supervise the preparation of the statement. The statement shall be kept on file in the office of the county treasurer as custodian for the state treasurer and shall not be forwarded to the state treasurer. The county treasurers shall perform the duties with respect to the maintenance and correction of the statement as prescribed by the state treasurer. The statement takes the place of the records of delinquent taxes in the department of treasury before sale of property for delinquent taxes, as provided in this act.

(2) For taxes levied before January 1, 1999, within 120 days after the county treasurer receives from the township, city, or village treasurers a statement of unpaid taxes, together with a list of the property on which the unpaid taxes are delinquent, verified according to law, the county treasurer shall mail to the persons to whom those unpaid taxes were levied as well as the legal owner of the property, if they are not the same party, a notice that the taxes have been returned to the county treasurer as unpaid. The notice shall state the amount of taxes unpaid, and penalties, interest, and charges on the taxes, and shall state that a description of the property assessed is on file in the office of the county treasurer.

(3) For taxes levied before January 1, 1999, within 120 days after March 1 of the year following the return of the delinquent taxes to the county treasurer, the county treasurer shall again mail the notice on all parcels for which the tax is still unpaid.

(4) Any person who wishes at any time to receive notice of the return of taxes on a parcel of property may pay an annual fee not to exceed \$5.00 by February 1 to the county treasurer and specify the parcel identification number and address of the property. The county treasurer shall notify the person if the property is returned delinquent within that year.

(5) The notices required by this section shall be sent by first class mail, address correction requested.

History: 1893, Act 206, Eff. June 12, 1893 ;-- Am. 1897, Act 225, Imd. Eff. May 29, 1897 ;-- CL 1897, 3880 ;-- CL 1915, 4053 ;-- CL 1929, 3448 ;-- Am. 1935, Act 243, Imd. Eff. June 8, 1935 ;-- Am. 1937, Act 325, Imd. Eff. July 27, 1937 ;-- Am. 1939, Act 37, Imd. Eff. Apr. 13, 1939 ;-- CL 1948, 211.57 ;-- Am. 1967, Act 193, Eff. Nov. 2, 1967 ;-- Am. 1976, Act 292, Imd. Eff. Oct. 25, 1976 ;-- Am. 1993, Act 291, Imd. Eff. Dec. 28, 1993 ;-- Am. 1999, Act 123, Eff. Oct. 1, 1999

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