

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

MISCELLANEOUS PROVISIONS.

**211.92 List of part-paid and homestead lands; contents, time.**

Sec. 92. The commissioner of the state land office shall, during the month of January in each year, furnish to the several county treasurers a list of all part paid state lands, and also of all licensed homestead lands that have been licensed for a term of 5 years and over, and upon which patents have not been issued, together with the date of each license and the name of the licensee, in their counties respectively, and such treasurer shall, on or before the tenth day of February next thereafter, cause to be delivered to the supervisor of each township affected thereby an accurate description of all such lands in his township, with the names of the persons holding the same.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3915;—CL 1915, 4090;—CL 1929, 3486;—CL 1948, 211.92;—Am. 1949, Act 285, Eff. Sept. 23, 1949.

**Popular name:** Act 206

**211.95 Repealed. 2001, Act 94, Eff. Dec. 31, 2003.**

**Compiler's note:** The repealed section pertained to auditor general withholding sale because of error.

**Popular name:** Act 206

**211.96-211.99 Repealed. 2005, Act 183, Eff. Dec. 31, 2006.**

**Compiler's note:** The repealed sections pertained to rejection of taxes and suspension of sale or forfeiture of property.

**Popular name:** Act 206

**211.100 Prosecuting attorney; duties.**

Sec. 100. It shall be the duty of the prosecuting attorney of each county to give his counsel and advice to the county treasurer, the township treasurers, and the supervisors of the county whenever they or any of them may deem it necessary for the proper discharge of the duties imposed upon them in this act free of charge.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3923;—CL 1915, 4099;—CL 1929, 3493;—CL 1948, 211.100.

**Popular name:** Act 206

**211.101-211.103 Repealed. 2005, Act 183, Eff. Dec. 31, 2006.**

**Compiler's note:** The repealed sections pertained to execution of deed in name of deceased person, delinquent tax return to department of natural resources, and requirements for statement of taxes paid.

**Popular name:** Act 206

**211.104 Repealed. 2001, Act 94, Eff. Dec. 31, 2003.**

**Compiler's note:** The repealed section pertained to improvements by dispossessed persons.

**Popular name:** Act 206

**211.105 Organization of new county; division of local tax collecting unit; effect on assessments; credit.**

Sec. 105. (1) If a new county is organized after the time for making the assessment roll and before the return of the treasurer of the local tax collecting unit, the new organization does not affect the assessment, collection, or return of taxes for that year on any property attached to the new county.

(2) The division of a local tax collecting unit after the time for making the assessment roll and before the return of the treasurer of the local tax collecting unit does not affect the assessment, collection, and return of taxes set forth on that assessment roll. The taxes shall be assessed, collected, and returned as though there had been no division of the local tax collecting unit.

(3) If property is detached from any county after the taxes on property in that county are returned to the state treasurer, and any of those taxes are rejected or set aside, the county from which the taxes were detached shall receive credit, and the county to which they are attached shall be charged.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3928;—CL 1915, 4104;—CL 1929, 3498;—CL 1948, 211.105;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

**Popular name:** Act 206

**211.106 Repealed. 2001, Act 94, Eff. Dec. 31, 2003.**

**Compiler's note:** The repealed section pertained to payment to county treasurer before sale.

**211.107 Applicability of interest, penalty, and fee requirements to cities and villages; prerequisite for protest to board of review; reference to supervisor, township treasurer, and board of review; composition of board in certain cities; sessions; election and duties of chairperson and clerk; purchase of county tax lien; enforcement and collection; interest and penalties; validity of pledge; foreclosure; county tax lien.**

Sec. 107. (1) The requirements of this act relating to the amount and imposition of interest, penalties, collection or administration fees, the procedures for collection of taxes, and the enforcement of tax liens are applicable to all cities and villages if not inconsistent with their respective charters or an ordinance enacted pursuant to their respective charters. In addition to the methods authorized under section 108, a city or village, which by its charter does not return its delinquent taxes to the county for collection, may enforce the tax liens for delinquent taxes, assessments, and charges by foreclosure proceedings or any other method authorized under statute, charter, or ordinance enacted pursuant to law or charter. Notwithstanding any provision of this act to the contrary, a charter of a city or township may authorize the establishment of procedures requiring protests to the board of review to be first addressed to the assessor or other agency of the city or township as a prerequisite for a protest before the board of review if the assessor or other agency to whom a protest is first addressed does not have the authority to deny the petitioner the right to protest before the board of review.

(2) For purposes of this act, reference to supervisor, township treasurer, and board of review includes assessing and collecting officers and boards whose duty it is to review an assessment roll. The word township may include city, ward, village, or, if in relation to property tax collection functions, any other local property tax collecting unit.

(3) In an incorporated city, the charter of which does not provide for a board of review, the board of review shall consist of the supervisors or other officers making the assessment, the city attorney, and additional members to be appointed by the common council, who shall not be aldermen, equaling the number of supervisors or assessing officers. The session of the board of review shall be held at the council room on the same days as designated in this act for the meeting of the township board of review, unless otherwise provided by the charter of the city, and the proceedings shall be conducted in the same manner as provided in this act. The board of review shall elect a chairperson and clerk, who shall certify to the correctness of the several assessment rolls when completed, substantially as the form prescribed in sections 29 and 30. The appointed members of the board of review shall take the constitutional oath of office, which shall be filed in the office of the city recorder or clerk.

(4) For taxes levied before January 1, 1997, at any time before the redemption period provided under section 131e has expired, a person who holds a tax lien from a city pursuant to the Michigan tax lien sale and collateralized securities act, 1998 PA 379, MCL 211.921 to 211.941, may also purchase a county tax lien. A county tax lien purchased under this section shall be transferred by the county or by this state to the purchaser upon receipt of an amount equal to the delinquent taxes, charges, assessments, penalties, interest, and fees represented by the county tax lien. This subsection only applies to county tax liens on property for which the purchaser holds a tax lien from a city.

(5) For taxes levied before January 1, 1997, a person who purchased a county tax lien under this section may enforce that county tax lien and collect the amounts secured by that county tax lien, together with any interest and penalties that accrued before or after the purchase, in any manner that the city is authorized to use to enforce and collect a tax lien for taxes collected by the city. A county tax lien sold under this section is a preferred or first claim upon the property subject to the lien in the same manner as if the city held the tax lien. A county tax lien purchaser shall not take any action to enforce or collect a county tax lien that the city is not authorized to take to enforce and collect a tax lien for taxes collected by the city.

(6) For taxes levied before January 1, 1997, if a county tax lien is purchased pursuant to this section, the portion of the county tax lien that represents delinquent taxes, charges, and assessments is subject to interest and penalties at the same rate as interest and penalties on delinquent taxes, charges, and assessments subject to collection by the city. However, the maximum amount of penalties charged before and after the purchase of the tax lien shall not exceed the maximum amount of penalties that may be imposed by the city for delinquent taxes, charges, and assessments subject to collection by the city. A person who purchases a county tax lien pursuant to this section may retain any delinquent taxes, interest, and penalties collected for delinquent taxes, charges, and assessments subject to the county tax lien purchased.

(7) For taxes levied before January 1, 1997, a pledge of tax liens or earnings, revenues, other money, or assets from enforcement of county tax liens purchased pursuant to this section is valid and binding from the time the pledge is made without any filing, recording, or other requirement of notice. The tax liens, earnings, revenues, other money, or assets pledged by a person who purchased a tax lien are immediately subject to the

lien of the pledge without physical delivery or further act. The lien of the pledge of tax liens, earnings, revenues, other money, or assets is valid and binding against all parties having claims of any kind in tort, contract, or otherwise against the purchaser whether or not those parties have notice of the lien of the pledge. Any instrument by which a pledge is created is not required to be recorded.

(8) For taxes levied before January 1, 1997, a city that does not return its delinquent taxes to the county for collection pursuant to its charter shall commence a civil action to foreclose its lien for any delinquent taxes, assessments, and charges subject to collection by the city on real property for which a prior lien has been obtained from the city pursuant to the Michigan tax lien sale and collateralized securities act. Foreclosure proceedings required under this subsection shall commence within 3 years after the date the taxes, assessments, and charges subject to collection by the city become delinquent. Foreclosure proceedings on a lien shall not be required under this subsection if either of the following circumstances exists:

(a) The subsequent tax lien on the same property is conveyed pursuant to the Michigan tax lien sale and collateralized securities act.

(b) The prior tax lien conveyed pursuant to the Michigan tax lien sale and collateralized securities act has been satisfied or extinguished.

(9) For taxes levied after December 31, 1996, at any time before the redemption period provided under section 78g has expired, a person who holds a tax lien from a city pursuant to the Michigan tax lien sale and collateralized securities act, 1998 PA 379, MCL 211.921 to 211.941, may also purchase a county tax lien. A county tax lien purchased under this section shall be transferred by the county or by this state to the purchaser upon receipt of an amount equal to the delinquent taxes, charges, assessments, penalties, interest, and fees represented by the county tax lien. This subsection only applies to county tax liens on property for which the purchaser holds a tax lien from a city.

(10) For taxes levied after December 31, 1996, a person who purchased a county tax lien under subsection (9) may enforce that county tax lien and collect the amounts secured by that county tax lien, together with any interest and penalties that accrued before or after the purchase, in the manner provided under sections 78 to 78k only, notwithstanding any city charter provisions to the contrary. A county tax lien sold under subsection (9) is a preferred or first claim upon the property subject to the lien in the same manner as if the city held the tax lien. A county tax lien purchaser shall not take any action to enforce or collect a county tax lien that is not authorized under sections 78 to 78n.

(11) For taxes levied after December 31, 1996, if a county tax lien is purchased pursuant to subsection (9), the portion of the county tax lien that represents delinquent taxes, interest, penalties, and fees is subject to interest, penalties, and fees as provided under sections 78 to 78k. A person who purchases a county tax lien pursuant to subsection (9) may retain any delinquent taxes, interest, penalties, and fees collected for delinquent taxes, interest, penalties, and fees subject to the county tax lien purchased. The fees levied under sections 78 to 78k shall not be levied more than 1 time on each parcel in each tax year.

(12) For taxes levied after December 31, 1996, a pledge of tax liens or earnings, revenues, other money, or assets from enforcement of county tax liens purchased pursuant to subsection (9) is valid and binding from the time the pledge is made without any filing, recording, or other requirement of notice. The tax liens, earnings, revenues, other money, or assets pledged by a person who purchased a tax lien are immediately subject to the lien of the pledge without physical delivery or further act. The lien of the pledge of tax liens, earnings, revenues, other money, or assets is valid and binding against all parties having claims of any kind in tort, contract, or otherwise against the purchaser whether or not those parties have notice of the lien of the pledge. Any instrument by which a pledge is created is not required to be recorded.

(13) As used in this section, "county tax lien" means the following:

(a) As used in subsections (4) to (8), an interest in or encumbrance upon property for taxes levied before January 1, 1997, and charges, assessments, penalties, interest, or fees on those taxes that are returned as delinquent to a county treasurer or, after being returned as delinquent and bid off to this state pursuant to section 70, the state treasurer.

(b) As used in subsections (9) to (12), an interest in or encumbrance upon property for taxes levied after December 31, 1996, charges, assessments, penalties, interest, or fees that are returned as delinquent to a county treasurer.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3930;—CL 1915, 4106;—CL 1929, 3500;—CL 1948, 211.107;—Am. 1978, Act 124, Imd. Eff. Apr. 25, 1978;—Am. 1982, Act 539, Eff. Mar. 30, 1983;—Am. 1998, Act 378, Imd. Eff. Oct. 21, 1998;—Am. 1999, Act 123, Eff. Oct. 1, 1999.

**Compiler's note:** In subsection (1), the phrase "the collection or administration fees" evidently should read "collection of administration fees."

**Popular name:** Act 206

**211.107a Authority of city to increase rate of taxation; referendum; maximum; reduction; limitation.**

Sec. 107a. No city shall have power to increase the rate of taxation now fixed by law, unless the authority to do so shall be given by a majority of the electors of said city voting at the election at which said proposition shall be submitted, but the increase in any case shall not be such as to cause such rate to exceed 2 per centum of the assessed value of the real and personal property in such city: Provided, That no tax rate of any city shall be fixed which will reduce the combined taxing power of county, state, school district, metropolitan district, and port district, or any combination of these units, over any parcel of property, below 15 mills per dollar of assessed valuation, except as provided in section 11(b) of Act No. 62 of the Public Acts of 1933, as amended.

**History:** Add. 1949, Act 317, Eff. Sept. 23, 1949.

**Popular name:** Act 206

**211.108 Unpaid tax return; ordinance; description rejected by county treasurer; judicial sale; condition.**

Sec. 108. If not provided in the charter of a city or village, the governing body of a city or village may provide by ordinance for the return of all unpaid taxes on real property to the county treasurer in the same manner and with the same effect as returns by township treasurers. The words and characters by which the property is described on the village delinquent tax roll shall be the same as the words and characters used to describe the property as it appears on the regular roll of the local tax collecting unit. The county treasurer shall reject, as provided in section 55, any description returned by the treasurer of a local tax collecting unit that does not agree with the description as it appears on the regular tax roll for the same year. The taxes returned shall be collected in the same manner as other taxes returned delinquent under this act. The governing body of a city or village, which by its charter has the right to sell property for unpaid taxes or assessments, may provide for judicial sale of that property. The city or village sale shall be made on petition filed in behalf of the city or village in interest, and shall conform, as near as practicable, to the provisions for a sale under this act. However, if property is offered at a city or village sale that has been bid off or forfeited to this state at any tax sale or forfeiture made under this act, and the bid or forfeiture remains undischarged, a sale of that property at the city or village tax sale is conditioned upon the payment of the tax lien held by this state on the property and the city or village tax sale is void if the tax lien held by this state remains unsatisfied.

**History:** 1893, Act 206, Eff. June 12, 1893;—Am. 1897, Act 206, Eff. Aug. 30, 1897;—CL 1897, 3931;—CL 1915, 4107;—CL 1929, 3501;—Am. 1943, Act 230, Eff. July 30, 1943;—CL 1948, 211.108;—Am. 1993, Act 291, Imd. Eff. Dec. 28, 1993;—Am. 1999, Act 123, Eff. Oct. 1, 1999.

**Popular name:** Act 206

**211.109 Deputies; authorized acts; responsibility.**

Sec. 109. When an officer is authorized to do any act his deputy shall have the same authority, and such officer shall be responsible for the acts of his deputy.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3932;—CL 1915, 4108;—CL 1929, 3502;—CL 1948, 211.109.

**Popular name:** Act 206

**211.110 Statement of rejected taxes.**

Sec. 110. (1) On or before June 30 of each year, a county treasurer shall prepare and file with the state treasurer a statement setting forth all rejected taxes, the reasons the taxes were rejected and by whom, and a description of the property upon which the taxes were assessed. Upon request, a local tax collecting unit shall provide to a county treasurer any available information necessary to complete the statement of rejected taxes. The state treasurer shall prescribe the form to be used by county treasurers for preparation of a statement of rejected taxes and may require that a statement of rejected taxes be submitted in an electronic format prescribed by the state treasurer.

(2) If the state treasurer approves a statement of rejected taxes, the state treasurer shall return a copy of the statement of rejected taxes to the county treasurer. Taxes contained in a statement of rejected taxes approved by the state treasurer shall be canceled by the county treasurer if the taxes were rejected or charged back by the state treasurer or the county treasurer for any of the following reasons:

- (a) The property was not subject to taxation at the time the taxes were assessed.
- (b) The taxes on the property have been paid.
- (c) There had been a double assessment of the taxes on the property.

(3) Taxes contained in a statement of rejected taxes approved by the state treasurer which were not rejected or charged back for any of the reasons contained in subsection (2) shall be reassessed by the county treasurer

upon the same property, collected with the taxes of the current year, and treated in the same manner as taxes of the current year. Taxes that are rejected or charged back are not subject to penalties other than the penalties that apply to taxes assessed in the current year. If the taxes cannot be properly reassessed upon the same property, the county treasurer shall cause the taxes to be reassessed upon the taxable property of the proper local tax collecting unit.

(4) This section applies to taxes imposed under this act after December 31, 2006. However, if taxes were imposed upon property owned by, or being acquired pursuant to, an installment purchase agreement by a public school academy as that term is defined in section 5 of the revised school code, 1976 PA 451, MCL 380.5, and the taxes were rejected for any of the reasons contained in subsection (2), this section applies to taxes imposed under this act after December 31, 1999.

**History:** Add. 2011, Act 321, Imd. Eff. Dec. 27, 2011.

**Compiler's note:** Former MCL 211.110, which pertained to annual assessment of all property in state, assessment for village taxes, and providing assessment information to nonresidents, was repealed by Act 383 of 1974, Imd. Eff. Dec. 23, 1974.

**Popular name:** Act 206

### **211.111 Deputy township treasurer; appointment; consent; oath; powers and duties; liability; compensation; assisting treasurer.**

Sec. 111. Each township treasurer with the written consent of the treasurer's bondsmen, filed with the clerk of the township, shall appoint a deputy who shall take an oath of office and file the oath with the clerk and in case of the absence, sickness, death, or other disability of the treasurer shall possess all the powers and perform all the duties of the treasurer. The township treasurer and the treasurer's bondsmen shall be liable for all the acts and defaults of the deputy treasurer. The deputy shall be paid by salary or otherwise as the township board determines. With the approval of the township treasurer and the consent of the township board, the deputy may assist the treasurer in the performance of the treasurer's duties at any additional times agreed upon between the board and the treasurer.

**History:** 1893, Act 206, Eff. June 12, 1893;—Am. 1897, Act 214, Eff. Aug. 30, 1897;—CL 1897, 3934;—CL 1915, 4110;—CL 1929, 3504;—CL 1948, 211.111;—Am. 1959, Act 46, Eff. Mar. 19, 1960;—Am. 1977, Act 22, Imd. Eff. June 3, 1977.

**Popular name:** Act 206

### **211.112 Collected taxes unaccounted; power of supervisor.**

Sec. 112. If at any time it shall be discovered that the treasurer of any township has received the tax assessed upon property which has been returned delinquent, the supervisor shall have power, and he is hereby required to collect the same, in the name of his township, from such treasurer or his sureties, together with interest and charges.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3935;—CL 1915, 4111;—CL 1929, 3505;—CL 1948, 211.112.

**Popular name:** Act 206

### **211.113 Waste; removal of property from lands bid to state prohibited; warrant for seizure and sale of property; agreement; injunctive relief.**

Sec. 113. (1) A person shall not remove any building or fixture, sand, gravel, or minerals, or cut or remove any logs, wood, timber, or any other part of property sold for delinquent taxes while this state owns that property or holds a tax lien on that property by virtue of the sale or the nonpayment of any other delinquent taxes.

(2) If a person removes a building or fixture, sand, gravel, or minerals, or cuts or removes logs, wood, timber, or any other part of property in violation of subsection (1), the state treasurer or his or her designated representative shall issue a warrant in the name of the people of this state directed to the sheriff of the county in which the property is situated. The warrant shall set forth a description of the property and the amount of the unpaid taxes, interest, and charges, and command the sheriff to seize the buildings, fixtures, sand, gravel, minerals, logs, wood, timber, or other property wherever found in any county in this state and to sell the buildings, fixtures, sand, gravel, minerals, logs, wood, timber, or other property or a sufficient quantity of the buildings, fixtures, sand, gravel, minerals, logs, wood, timber, or other property to satisfy the taxes, interest, and charges and the cost of the seizure and sale.

(3) The sheriff shall receive the warrant and execute the warrant as directed in the warrant, as if a levy and sale on execution, and make a return on the warrant to the state treasurer, within 60 days after the receipt of the warrant, and pay all money collected to the state treasurer.

(4) The state treasurer may furnish the state trespass agent with lists or plats of property bid off to this state and on which the taxes remain unpaid. The state trespass agent shall examine the property and promptly report to the state treasurer all violations of this section.

(5) The sheriff and county treasurer of each county shall report any trespass or other acts prohibited by this section to the state treasurer immediately after either has knowledge of the trespass or prohibited act, and any officer of a local tax collecting unit with knowledge of a trespass or prohibited act shall report the facts to the sheriff or county treasurer.

(6) A person with a fee interest or a land contract vendee may enter into a contract and agreement with the state treasurer or the county treasurer, whereby the person may remove any buildings or fixtures, sand, gravel, or minerals, or cut or remove any logs, wood, timber, or any other part of the property. If that person posts satisfactory bonds securing to this state absolute protection against loss to this state, a county, or other political subdivision of this state.

(7) This state or any board or department of this state having jurisdiction of property sold or forfeited to this state may obtain an injunction to restrain waste on any of that property, to prevent the removal or tearing down of any building or the removal of a fixture, the removal of any sand, gravel, or minerals, or the cutting or removal of any logs, wood, timber, or any other part of that property, whether or not that act constitutes waste.

(8) The circuit court of the county in which the property or any part of the property is located has jurisdiction to grant injunctive relief upon the filing of a bill or petition for relief whether or not other relief is sought.

**History:** 1893, Act 206, Eff. June 12, 1893;—Am. 1895, Act 154, Eff. Aug. 30, 1895;—CL 1897, 3936;—CL 1915, 4112;—CL 1929, 3506;—Am. 1939, Act 51, Imd. Eff. May 2, 1939;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—CL 1948, 211.113;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

**Popular name:** Act 206

#### **211.114 Injunctions.**

Sec. 114. No injunction shall issue to stay proceedings for the assessment or collection of taxes under this act.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3937;—CL 1915, 4113;—CL 1929, 3507;—CL 1948, 211.114.

**Popular name:** Act 206

#### **211.115 Repealed. 2001, Act 94, Eff. Dec. 31, 2003.**

**Compiler's note:** The repealed section pertained to duties of auditor general.

**Popular name:** Act 206

#### **211.116 Assessment or review willfully erroneous; penalty.**

Sec. 116. If any supervisor or other assessing officer of any township or city shall willfully assess any property at more or less than what he believes to be its true cash value, he shall be guilty of a misdemeanor, and on conviction thereof he shall be punished by imprisonment in the county jail not exceeding 1 year, or by fine not exceeding 300 dollars, at the discretion of the court. If any board whose duty it is to review the assessment of an assessing officer shall willfully assess property at more or less than its cash value, the members voting in favor of such action shall severally be guilty of a misdemeanor and on conviction shall be punished by imprisonment in the county jail not exceeding 6 months, or by fine not exceeding 300 dollars, at the discretion of the court.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3939;—CL 1915, 4115;—CL 1929, 3509;—CL 1948, 211.116.

**Popular name:** Act 206

#### **211.117 Failure to record payment; penalty.**

Sec. 117. If any officer to whom any tax is paid shall fail to make proper entry and return of such payment, he shall be liable to any person injured, for the full amount of the injury, and if such failure is willful he shall be deemed guilty of a misdemeanor, and shall, on conviction thereof, be punished by imprisonment in the county jail not more than 6 months or by fine not more than 300 dollars.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3940;—CL 1915, 4116;—CL 1929, 3510;—CL 1948, 211.117.

**Popular name:** Act 206

#### **211.118 Perjury.**

Sec. 118. Any person who, under any of the proceedings required or permitted by this act shall willfully swear falsely, shall be guilty of perjury and subject to its penalties.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3941;—CL 1915, 4117;—CL 1929, 3511;—CL 1948, 211.118.

**Popular name:** Act 206

**211.119 Wilfully neglecting or refusing to perform duty; intentional, arbitrary, or capricious violations; penalties.**

Sec. 119. (1) Except as provided in subsections (2) and (3), a person who wilfully neglects or refuses to perform a duty imposed upon that person by this act, when no other provision is made in this act, is guilty of a misdemeanor, punishable by imprisonment for not more than 6 months, or a fine of not more than \$300.00, and is liable to a person injured to the full extent of the injury sustained.

(2) A member of a board or a commission who intentionally violates sections 10c(2), 29(6), 34(1), or 149(2) shall be subject to the penalties prescribed in Act No. 267 of the Public Acts of 1976.

(3) If a board or commission arbitrarily and capriciously violates sections 10c(3) or 146, the board or commission shall be subject to the penalties prescribed in Act No. 442 of the Public Acts of 1976.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3942;—CL 1915, 4118;—CL 1929, 3512;—CL 1948, 211.119;—Am. 1978, Act 124, Imd. Eff. Apr. 25, 1978.

**Popular name:** Act 206

**211.120 Claim for exemption; prohibited conduct; violations; penalties; enforcement; applicability of penalty provisions.**

Sec. 120. (1) A person claiming an exemption under section 7cc shall not do any of the following:

(a) Make a false or fraudulent affidavit claiming an exemption or a false statement on an affidavit claiming an exemption.

(b) Aid, abet, or assist another in an attempt to wrongfully obtain an exemption.

(c) Make or permit to be made for himself or herself or for any other person a false affidavit claiming an exemption or a false statement on an affidavit claiming an exemption, either in whole or in part.

(d) Fail to rescind an exemption after the property subject to that exemption is no longer a principal residence as defined in section 7dd.

(e) Claim a substantially similar exemption, deduction, or credit on property in another state, as prohibited by section 7cc(3).

(2) A person who violates a provision of subsection (1) with the intent to wrongfully obtain or attempt to obtain an exemption under section 7cc is guilty of a misdemeanor punishable by imprisonment of not more than 1 year and punishable by a fine of not more than \$5,000.00 or public service of not more than 1,500 hours, or both.

(3) In addition to the penalties provided in subsection (2), a person who knowingly swears to or verifies an affidavit claiming an exemption under section 7cc, or an affidavit claiming any exemption under section 7cc that contains a false or fraudulent statement, with the intent to aid, abet, or assist in defrauding this state or a political subdivision of this state, is guilty of perjury, a misdemeanor punishable by imprisonment of not more than 1 year and punishable by a fine of not more than \$5,000.00 or public service of not more than 1,500 hours, or both.

(4) A person who does not violate a provision of subsection (1), but who knowingly violates any other provision of this act with the intent to defraud this state or a political subdivision of this state, is guilty of a misdemeanor punishable by a fine of not more than \$1,000.00 or public service of not more than 500 hours, or both.

(5) The attorney general and the prosecuting attorney of each county of this state have concurrent power to enforce this act.

(6) The penalty provisions set forth in subsections (2), (3), and (4) do not apply to a violation of subsection (1) or any other provision of this act occurring before December 31, 1995.

**History:** Add. 1995, Act 74, Eff. Dec. 31, 1994;—Am. 2003, Act 140, Eff. Jan. 1, 2004;—Am. 2017, Act 122, Imd. Eff. Oct. 5, 2017.

**Compiler's note:** Former MCL 211.120, which required banks and other financial institutions to file annual stockholder statements, was repealed by Act 215 of 1970, Imd. Eff. Oct. 4, 1970.

Section 2 of Act 74 of 1995 provides:

“This amendatory act is retroactive and shall take effect December 31, 1994.”

**211.121 Publication of tax laws; distribution; service claims audit.**

Sec. 121. The state treasurer shall, from time to time as necessary, cause to be printed at the expense of this state a sufficient number of copies of this act and other laws relating to the taxation of property, as necessary for a full understanding of all the duties of assessing officers or other state, county, or local tax collecting unit officers. The state treasurer shall include proper side notes, an index, and forms of proceedings, as necessary. The state treasurer shall furnish 1 copy to each supervisor, assessor, clerk for a local tax collecting unit, and county clerk, and 3 copies to each county treasurer. Each copy shall be marked "state property." The state treasurer shall transmit to each county treasurer, at the expense of the county, a sufficient number of copies

for each county, and each county treasurer shall immediately furnish to the clerk of each local tax collecting unit in that county 5 copies to be distributed to the officers of the local tax collecting unit entitled to a copy. The state treasurer shall examine and audit all properly certified claims for services rendered and expenses incurred under this section.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3944;—CL 1915, 4120;—CL 1929, 3514;—CL 1948, 211.121;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

**Popular name:** Act 206

#### **211.122 Forms and record books; state treasurer to prescribe.**

Sec. 122. The state treasurer shall prescribe or approve all forms, blanks, and record books required under this act. The county clerks and treasurers shall use the blanks prescribed or approved by the state treasurer and no others.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3945;—Am. 1913, Act 33, Eff. Aug. 14, 1913;—CL 1915, 4121;—CL 1929, 3515;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—CL 1948, 211.122;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

**Popular name:** Act 206

#### **211.124 Repealed. 2001, Act 94, Eff. Dec. 31, 2003.**

**Compiler's note:** The repealed section pertained to duties of auditor general.

**Popular name:** Act 206

#### **211.125 Vested rights.**

Sec. 125. All rights which may have accrued to any person, as well as all rights which have accrued or become vested in any individual, corporation, municipality, or the state, under any of the heretofore existing tax laws of the state which have been amended, modified, changed or repealed, shall not be affected, changed or destroyed, but the same shall remain in force, subject to review and enforcement in the courts of this state, and for the completion of all proceedings heretofore begun for the collection of taxes or the enforcement of all the requirements of such laws.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3948;—CL 1915, 4124;—CL 1929, 3518;—CL 1948, 211.125.

**Popular name:** Act 206

#### **211.126 Repeal; saving clause.**

Sec. 126. That Act No. 200 of the Public Acts of 1891, entitled "An act to provide for the assessment of property and the levy of taxes thereon, and for the collection of taxes heretofore and hereafter levied, and to repeal Act No. 195 of the Session Laws of 1889, except as provided in this act, and all other acts and parts of acts in anywise contravening any of the provisions of this act," approved July 7th, 1891, and all other acts and parts of acts in anywise contravening any of the provisions of this act, be and the same is hereby repealed: Provided, That such repeal shall not destroy or affect any rights which may have accrued or may hereafter accrue under such acts or parts of acts while the same were in force.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1915, 4125;—CL 1929, 3519;—CL 1948, 211.126.

**Compiler's note:** Act 200 of 1891, repealed by this section, was also repealed by Act 142 of 1905.

**Popular name:** Act 206