

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**  
**SALE, REDEMPTION AND CONVEYANCE OF DELINQUENT TAX LANDS.**

**211.60 Disposition, sale, and redemption of delinquent tax property; purpose, method, and manner; time and place of tax sale; cancellation; expenses, county property tax administration fee, and interest; enforcement of lien; limitation on tax sale.**

Sec. 60.

(1) For taxes levied before January 1, 1999, property returned for delinquent taxes, and upon which taxes remain unpaid after the property is returned as delinquent under this act is subject to disposition, sale, and redemption for the enforcement and collection of the tax liens, in the method and manner as provided in this section and sections 60a to 77.

(2) Except as otherwise provided in this subsection, on the first Tuesday in May in each year, a tax sale for taxes levied before January 1, 1999 shall be held in the counties of this state by the county treasurers of those counties for and in behalf of this state. At the tax sale, property delinquent for taxes assessed in the third year preceding the sale or in a prior year shall be sold for the total of the unpaid taxes of those years. Not sooner than April 30, 2000 and April 30, 2001, the county treasurer may cancel the tax sale scheduled to take place on the first Tuesday in May 2000 and the first Tuesday in May 2001, respectively, if there are no outstanding bonds or notes issued by a county pursuant to sections 87b to 87e with respect to the delinquent taxes for which the sale is being conducted. For taxes levied before January 1, 1999, if property returned for delinquent taxes under this act is not offered at a tax sale pursuant to this section on or before May 1, 2001, the property is subject to forfeiture, foreclosure, and sale for the collection of delinquent taxes as provided in sections 78 to 79a.

(3) Delinquent tax sales shall include \$10.00 for expenses, as provided in section 59, a county property tax administration fee of 4%, and interest computed at a rate of 1.25% per month, except as provided in section 89, from the date the taxes originally became delinquent under this act.

(4) In the sale of liens on property for delinquent taxes or the forfeiture, foreclosure, and sale of property for delinquent taxes under sections 78 to 79a, the people of this state have a valid lien on the property, with rights to enforce the lien as a preferred or first claim on the property. The rights and choses to enforce the lien are the prima facie rights of this state, and shall not be set aside or annulled except in the manner and for the causes specified in this act.

(5) Any other provision of law to the contrary notwithstanding, a tax sale shall not be held after May 1, 2001.

**History:** 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3883 ;-- CL 1915, 4056 ;-- CL 1929, 3451 ;-- Am. 1937, Act 325, Imd. Eff. July 27, 1937 ;-- Am. 1939, Act 37, Imd. Eff. Apr. 13, 1939 ;-- Am. 1941, Act 234, Imd. Eff. June 16, 1941 ;-- CL 1948, 211.60 ;-- Am. 1954, Act 55, Eff. Aug. 13, 1954 ;-- Am. 1966, Act 244, Imd. Eff. July 11, 1966 ;-- Am. 1975, Act 334, Imd. Eff. Jan. 12, 1976 ;-- Am. 1977, Act 166, Imd. Eff. Nov. 16, 1977 ;-- Am. 1980, Act 48, Imd. Eff. Mar. 21, 1980 ;-- Am. 1981, Act 162, Eff. Dec. 1, 1981 ;-- Am. 1982, Act 503, Imd. Eff. Dec. 31, 1982 ;-- Am. 1993, Act 291, Imd. Eff. Dec. 28, 1993 ;-- Am. 1999, Act 123, Eff. Oct. 1, 1999 ;-- Am. 2001, Act 100, Imd. Eff. July 30, 2001

**Compiler's Notes:** Section 3 of Act No. 48 of 1980 provides: "The increased interest rate provided by section 60 shall take effect June 1, 1980. For tax sales after June 1, 1980, interest included as part of the delinquent tax sale shall be computed at the increased rate provided by this amendatory act from the date the taxes originally became delinquent." Section 2 of Act 503 of 1982 provides: "The designation, by this amendatory act, of collection fees as property tax administration fees is intended to clarify the legislative intent and cure any misinterpretation surrounding the fact that a collection fee is imposed to cover all costs necessary and incident to the collection of property taxes, including the costs of assessing property values and in the review and appeal processes."

**Popular Name:** Act 206

**211.60a Cancellation of tax sale; return of property for forfeiture, foreclosure, and sale; county property tax administration fee; enforcement of lien.**

Sec. 60a.

(1) If a county treasurer cancels the tax sale under section 60 on April 30, 2000 as provided in section 60(2), on May 1, 2000, taxes levied after December 31, 1996 and before January 1, 1998 on property in that county that are delinquent under this act are returned to the county treasurer for forfeiture, foreclosure, and sale as provided in sections 78b to 79a. A county property tax administration fee of 4% and interest computed at a noncompounded rate of 1% per month or fraction of a month on the taxes that were originally returned as delinquent, computed from the March 1 that the taxes originally became delinquent, shall be added to the delinquent taxes under this

subsection. A county property tax administration fee provided for under this subsection shall not be less than \$1.00.

(2) If a county treasurer cancels the tax sale under section 60 on April 30, 2001 as provided in section 60(2), on May 1, 2001, taxes levied after December 31, 1997 and before January 1, 1999 on property in that county that are delinquent under this act are returned to the county treasurer for forfeiture, foreclosure, and sale as provided in sections 78b to 79a. A county property tax administration fee of 4% and interest computed at a noncompounded rate of 1% per month or fraction of a month on the taxes that were originally returned as delinquent, computed from the March 1 that the taxes originally became delinquent, shall be added to the delinquent taxes under this subsection. A county property tax administration fee provided for under this subsection shall not be less than \$1.00.

(3) For taxes levied after December 31, 1998, property returned for delinquent taxes is subject to forfeiture, foreclosure, and sale as provided in sections 78 to 79a.

(4) The people of this state have a valid lien on property returned for delinquent taxes, with rights to enforce the lien as a preferred or first claim on the property. The right to enforce the lien is the prima facie right of this state and shall not be set aside or annulled except in the manner and for the causes specified in this act.

**History:** Add. 1999, Act 123, Eff. Oct. 1, 1999

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