

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

**211.43a Delay in receipt of tax roll; fees for unpaid taxes; delinquent tax return.**

Sec. 43a.

That whenever any township, city or county treasurer does not receive the tax roll within the time specified under the provisions of section 43 of this act by reason of any delay caused by an appeal to the board of state tax commissioners as provided by Act No. 201, Public Acts of 1913, such treasurer shall receive taxes appearing on such roll with the additional charge of 1 per cent for a collection fee for the period of 30 days after the receipt of the tax roll, except in counties, cities or townships where some special provision is made by law for a collection fee the treasurer shall comply with such special provisions during said 30-day period. On all taxes unpaid at the expiration of said 30-day period he shall add 4 per cent, and on or before the expiration of 60 days from the receipt of said tax roll by said township or city treasurer he shall make a return to the county treasurer of the uncollected taxes assessed on real and personal property as provided by section 55 of this act.

**History:** Add. 1917, Act 1, Imd. Eff. Feb. 27, 1917 ;-- CL 1929, 3433 ;-- CL 1948, 211.43a

**Compiler's Notes:** For provisions of Act 201 of 1913, referred to in this section, see MCL 211.34, 211.37, and 211.37a. The board of state tax commissioners, referred to in this section, was abolished and its powers and duties transferred to the state tax department by MCL 209.152. The state tax department was in turn abolished and its powers and duties transferred to the state tax commission by MCL 209.103.

**Popular Name:** Act 206