

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

**211.53 Payment of taxes or special assessments; certificate; payment by owner of part or parcel of real property assessed in 1 description; suspected violation of or potential nonconformity with land division act; nonrecognition of division; payment by lienholder or tenant; payment by owner of mineral rights or surface rights; property acquired for highway purposes; excluding payment made by means of property tax credit; accepting less than total taxes or special assessments due.**

Sec. 53.

(1) A person may pay the taxes or special assessments, any 1 of the several taxes or special assessments, a portion of the taxes or special assessments that is specified by the charter of a local collecting unit or by an ordinance or resolution adopted by the governing body of the local collecting unit, or if a specification is not made by an ordinance, resolution, or the charter of a local collecting unit a portion of the taxes or special assessments that is approved by the treasurer of the local collecting unit, on any parcel or description of land, or on any undivided share thereof, and the treasurer shall cause to be noted across the face of the receipt in an indelible manner any portion of the taxes or special assessments remaining unpaid. When payment of the taxes or special assessments on any parcel or description of land, or on any undivided share thereof, is made to any local collecting treasurer, the treasurer shall place or cause to be placed upon the face of the receipt the following certificate: "I hereby certify that application was made to pay all taxes and special assessments due and payable at this office on the description shown in this receipt except....."

(Signed)..... Treas."

(2) Except as provided in subsection (3), a person owning an undivided share or other part or parcel of real property assessed in 1 description may pay on the part thus owned, by paying in any manner provided by subsection (1) an amount having the same relation to the whole tax or special assessment as the value of the part on which payment is made has to the value of the whole parcel. The application to pay the taxes or special assessments on any part of any parcel or description of land shall be accompanied by a statement from the assessing officer of the township or city in which the lands are situated showing the valuation of the part and of the several parts of the parcel or description of land, and the assessing officer shall make the valuations and furnish a statement at the request of any person who presents to the assessing officer a correct description and division of the parcel or description of land to be divided. The person making the payment shall accurately describe the part or share on which he or she makes payment, and the receipt given, and the record of the receiving officer shall show the description, and by whom paid; and in case of the sale of the remaining part or share for nonpayment of taxes or special assessments, he or she may purchase the same in like manner as any disinterested person could.

(3) If an assessing officer has reason to believe that a violation of the land division act, 1967 PA 288, MCL 560.101 to 560.293, has occurred with respect to property for which a division is being requested pursuant to subsection (2) or section 24, or that such a division does not conform with the requirements of the land division act, 1967 PA 288, MCL 560.101 to 560.293, the assessing officer shall not recognize a division of that property requested pursuant to subsection (2) or section 24 on the tax roll or assessment roll until he or she refers the suspected violation or potential nonconformity to the county prosecuting attorney and gives written notice to the plat section of the department of commerce, the person requesting the division, and the person suspected of the violation or potential nonconformity, of such referral to the prosecuting attorney.

(4) A person having a lien on property may, after 30 days from the time the tax is payable, pay the taxes thereon, and the same may be added to his or her lien and recovered with the rate of interest borne by the lien. A tenant of real estate may pay the taxes thereon and deduct the taxes from his or her rent, unless there is an agreement to the contrary. Such payment may be made to the local collecting treasurer while the tax roll is in his or her hands, or afterwards to the county treasurer. The receipt given shall be evidence of payment. Every such receipt shall be considered to include the certificate prescribed by subsection (1), and unless otherwise noted thereon, shall be construed as an application to pay all taxes and special assessments assessed against the property described therein and then due and payable at the office of the treasurer issuing the receipt.

(5) A person owning either mineral rights not otherwise exempt under this act or surface rights in property, but not both, which rights are authorized under this act to be separately assessed, may pay on the rights owned as authorized in this section for the payment upon an undivided share in the property.

(6) If a part of any parcel of real property is acquired for highway purposes, it shall be separately assessed and the assessing officer shall make the allocation of the taxes or special assessments between the part so acquired and the remainder as may be considered by the assessing officer to be in conformity with standard assessment practices. Upon the payment of the taxes or assessments attributable thereto, the part or parcel of real property so acquired shall be removed from the tax rolls. The acceptance by the city, village, township, or county treasurer of the payment shall not affect, prejudice, or destroy any tax lien on the remainder of the parcel of real property from

which the part is taken.

(7) For purposes of determining the taxes which are required to be paid, payment made by means of a property tax credit which is authorized to be transferred under the income tax act of 1967, 1967 PA 281, MCL 206.1 to 206.713, shall be excluded.

(8) The acceptance of payment of less than the total of the taxes or special assessments due shall not serve to waive interest imposed pursuant to law or charter on taxes or special assessments that are not paid by dates set, pursuant to subsection (1), by law or charter.

**History:** 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3876 ;-- Am. 1901, Act 130, Eff. Sept. 5, 1901 ;-- Am. 1913, Act 76, Eff. Aug. 14, 1913 ;-- CL 1915, 4049 ;-- CL 1929, 3444 ;-- Am. 1931, Act 32, Eff. Sept. 18, 1931 ;-- Am. 1935, Act 54, Imd. Eff. May 13, 1935 ;-- Am. 1941, Act 234, Imd. Eff. June 16, 1941 ;-- Am. 1945, Act 159, Imd. Eff. May 16, 1945 ;-- CL 1948, 211.53 ;-- Am. 1962, Act 133, Imd. Eff. May 4, 1962 ;-- Am. 1972, Act 226, Imd. Eff. July 25, 1972 ;-- Am. 1976, Act 292, Imd. Eff. Oct. 25, 1976 ;-- Am. 1982, Act 13, Imd. Eff. Feb. 25, 1982 ;-- Am. 1983, Act 24, Imd. Eff. Apr. 5, 1983 ;-- Am. 2012, Act 409, Imd. Eff. Dec. 20, 2012

**Compiler's Notes:** For transfer of powers and duties of department of environmental quality to department of natural resources and environment, see E.R.O. No. 2009-31, compiled at MCL 324.99919.

**Popular Name:** Act 206