

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

211.78e List of property subject to forfeiture for delinquent taxes; determinations.

Sec. 78e.

(1) Except as otherwise provided in section 79 for certified abandoned property, on November 1 of each tax year, the county treasurer shall prepare a list of all property subject to forfeiture for delinquent taxes on the immediately succeeding March 1. The list shall include all property on which delinquent taxes, interest, penalties, and fees are unpaid on the November 1 immediately succeeding the date that taxes levied on the property were returned to the county treasurer for forfeiture, foreclosure, and sale under section 60a(1) or (2) or returned to the county treasurer as delinquent under section 78a. The list shall indicate for each parcel the total amount of delinquent taxes, interest, penalties, and fees, computed to the day preceding the forfeiture under section 78g.

(2) Not later than December 1 in each tax year, the county treasurer shall determine, to the extent possible, all of the following based exclusively on the records contained in the office of the local assessor, local treasurer, and county treasurer for property subject to forfeiture for delinquent taxes under section 78g on the immediately succeeding March 1:

- (a) The street address of the property.
- (b) The name and address of all of the following:
 - (i) The owners.
 - (ii) The holder of any undischarged mortgage, tax certificate issued under section 71, or other legal interest.
 - (iii) A subsequent purchaser under any land contract.
 - (iv) A person entitled to notice of the return of delinquent taxes under section 78a(5).

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

Popular Name: Act 206