

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

211.79 Certified abandoned property; definition.

Sec. 79.

(1) For taxes levied after December 31, 1998, certified abandoned property is subject to forfeiture, foreclosure, and sale for the enforcement and collection of the delinquent taxes as provided in this section and sections 78, 78a, and 78g to 78p.

(2) As used in this act, "certified abandoned property" means property that has been returned as delinquent to the county treasurer on March 1 of each tax year and is certified as certified abandoned property under the certification of abandoned property for accelerated forfeiture act.

History: Add. 1999, Act 133, Imd. Eff. July 23, 1999

Popular Name: Act 206