

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

\*\*\*\*\* 211.98b THIS SECTION IS REPEALED BY ACT 183 OF 2005 EFFECTIVE DECEMBER 31, 2006  
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**211.98b Withholding of conveyance to state; issuing certificate of error; payment of taxes; cancellation of sale; rejection of taxes and special assessments; reassessment.**

Sec. 98b. (1) The department of treasury shall withhold a conveyance to the state, or if the deed has been executed shall issue a certificate of error, in the case of any land the title to which has become absolute in the state by virtue of court decree, sale to the state, and failure to redeem from the sale, for any of the reasons enumerated in section 98. However, a certificate of error shall be issued pursuant to this section with respect to any land or interests in land which have been conveyed, leased, or otherwise disposed of by the department of natural resources. If the conveyance is withheld or certificate issued upon the fourth ground enumerated in section 98, payment of such taxes shall be made as required by that section.

(2) If a conveyance of land is withheld or a certificate of error issued pursuant to subsection (1), the department of treasury shall cancel the sale, and if the conveyance is withheld or certificate of error issued for either of the first, second, or fifth reasons enumerated in section 98, shall reject the taxes and special assessments for the nonpayment of which the land was sold. Such rejected taxes and special assessments shall be reassessed in accordance with section 96.

**History:** Add. 1941, Act 234, Imd. Eff. June 16, 1941;—CL 1948, 211.98b;—Am. 1984, Act 48, Imd. Eff. Apr. 9, 1984.

**Popular name:** Act 206