

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

\*\*\*\*\* 211.141 THIS SECTION IS REPEALED BY ACT ACT 183 OF 2005 EFFECTIVE DECEMBER 31, 2006 \*\*\*\*\*

**211.141 Release and quitclaim of right and interest in property acquired under tax deed; redemption of property from sale; payment; tax title and certificates of sale voided; notice; delivery of release and quitclaim of rights, tax deed, certificate of purchase, tax receipts, and other conveyances; title or interest vested in grantee; lien of grantee; enforcement of lien; writ of assistance.**

Sec. 141. (1) The following people are entitled to receive from a person claiming title under a tax deed, or that person's heirs or assigns, within 6 months after the return of service is filed or the proof of publication of the notice is filed as prescribed in section 140, a release and quitclaim of all right and interest in the property acquired under the tax deed upon payment to the treasurer of the county in which the land is situated the amount paid for the purchase, together with an additional 50%, and personal or substituted service fees, which fees shall be the same as provided by law for service of subpoenas, for orders of publication, or for the cost of service by certified mail, without additional cost or charge:

- (a) A person with an estate in the property.
- (b) A person with an interest in the property, either in fee, for life, or for years.
- (c) A mortgagee of the property.
- (d) An assignee of an undischarged mortgage on the property.
- (e) A person who holds a lien on the property.
- (f) An executor, administrator, trustee, or guardian of a person set forth in subdivisions (a) through (e).
- (g) A person in actual possession of the property.

(2) A person or persons entitled to a release and quitclaim under subsection (1), after the issue of tax deeds on the property, or after the purchaser of the property is entitled to the tax deeds, and before service of notice or return of service, shall have the right to redeem the property from the sale. Redemption shall be made by paying to the treasurer of the county in which the property is situated, all sums paid as a condition of the purchase, together with an additional 50%. Upon payment, the tax title and all the certificates of sale shall become void and of no effect against the property to be redeemed.

(3) If payment is made as provided in this section, the county treasurer shall immediately notify the owner of the tax title or the owner of the certificates of sale of the payment, and the owner of the tax title or of the certificates of sale shall immediately deliver to the treasurer a release and quitclaim of all rights acquired by the owner under the tax purchase, running to the person making the payment, and shall also deliver to the treasurer the tax deed, certificates of purchase, tax receipts, and all other conveyances relating to the tax title or tax interest before that person is entitled to receive the money paid to the treasurer as provided in this section. Upon delivery of the release and quitclaim, the certificates of purchase, and the tax receipts, the treasurer shall immediately pay to the owner of the tax title all sums received by the treasurer for redemption of the land described in the release and quitclaim, certificates, and receipts.

(4) A quitclaim or reconveyance made under this section does not vest in the grantee title or interest in the property beyond that already owned by the grantee. The grantee is entitled to a lien on the property, or on parts of the property or interests in it not owned by the grantee, for the amount paid, or the portion of the amount paid that is lawfully chargeable to the parts or interests, in addition to the prior lien or other interest held by the grantee. A lien under this section may be enforced in a court of competent jurisdiction, with interest on the lien at the rate of 6% per annum from the date of the payment. The circuit court of the county in which the property is located has jurisdiction to enforce the liens provided for in this section without regard to the amount of the liens.

(5) An application for a writ of assistance shall show that the applicant has complied with the provisions of this act regarding the giving of notice. The applicant shall attach to the application a copy of the notice and the return of the sheriff serving the notice, or a copy of the proof of publication, or a receipt from the post office showing that the notice was served by certified mail.

**History:** Add. 1897, Act 229, Eff. Aug. 30, 1897;—CL 1897, 3960;—Am. 1899, Act 204, Eff. Sept. 23, 1899;—Am. 1903, Act 236, Imd. Eff. June 18, 1903;—Am. 1905, Act 226, Eff. Sept. 16, 1905;—Am. 1909, Act 270, Eff. Sept. 1, 1909;—CL 1915, 4139;—CL 1929, 3536;—Am. 1932, 1st Ex. Sess., Act 10, Imd. Eff. Apr. 28, 1932;—Am. 1937, Act 283, Eff. Oct. 29, 1937;—Am. 1939, Act 51, Imd. Eff. May 2, 1939;—CL 1948, 211.141;—Am. 1978, Act 532, Eff. May 1, 1979;—Am. 1996, Act 476, Imd. Eff. Dec. 26, 1996.

**Popular name:** Act 206