

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

\*\*\*\*\* 211.142a THIS SECTION IS REPEALED BY ACT 183 OF 2005 EFFECTIVE DECEMBER 31, 2006  
\*\*\*\*\*

**211.142a Failure to redeem land; recording notice and proof of service; record as prima facie evidence of ownership; fees; imposition of fee by certain charter counties.**

Sec. 142a. (1) If a grantee, mortgagee, or person in possession fails to redeem the land within the 6 months, as prescribed in sections 140, 141, and 142, within 30 days after the expiration of the 6-month redemption period, the county treasurer shall cause to be recorded in the office of the register of deeds for the county in which the land is situated, in a record to be provided for that purpose, a copy of the notice and proof of service prescribed by section 140, duly certified by the county treasurer in whose office the notice and proof of service is filed. This record shall be prima facie evidence in all courts and tribunals that the purchaser is the owner of the land under the purchase.

(2) The county treasurer shall be entitled to a fee of 50 cents for filing the notice and to additional fees as provided by law for making the copy and certifying to the making of the copy. The county treasurer shall be entitled to a fee of 50 cents for recording the copy of notice and proof of service and shall collect from the purchaser under the sale or deed the recording fee of the register of deeds. The register of deeds shall be entitled to the same fees for recording the copy as is provided by law for recording deeds of conveyance and other instruments.

(3) A charter county with a population of more than 2,000,000 may impose by ordinance a different amount for a fee prescribed by this section. A charter county shall not impose a fee which is greater than the cost of the service for which the fee is charged.

**History:** Add. 1905, Act 142, Imd. Eff. May 25, 1905;—CL 1915, 4141;—Am. 1917, Act 246, Eff. Aug. 10, 1917;—CL 1929, 3538;—Am. 1947, Act 163, Eff. Oct. 11, 1947;—CL 1948, 211.142a;—Am. 1978, Act 532, Eff. May 1, 1979;—Am. 1984, Act 336, Imd. Eff. Dec. 26, 1984.

**Popular name:** Act 206