

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

***** 211.98 THIS SECTION IS REPEALED BY ACT 183 OF 2005 EFFECTIVE DECEMBER 31, 2006

211.98 Conveyance; grounds for withholding; 5 year limitation; cancellation of sale; rejection and reassessment of taxes.

Sec. 98. (1) If property returned to the state treasurer under this act is sold for the nonpayment of taxes and the state treasurer discovers any of the following, the state treasurer shall suspend the sale or forfeiture of that property:

(a) The property was not subject to taxation on the date of the assessment of the taxes for which it was sold.

(b) The taxes had been paid to the proper officer within the time limited by law for payment or redemption.

(c) The sale violated a provision of this act.

(d) A certificate, including the certificate provided for in section 135, tax history, or statement to the effect that all taxes charged against the property has been paid, is given by the proper officer within the time limited by law for payment or redemption.

(e) The description of the property used in the assessment was so indefinite or erroneous as to result in the tax lien being void.

(2) The state treasurer shall withhold a conveyance of property the sale of which is suspended pursuant to subsection (1) and shall, on demand, refund the purchase price to the purchaser with interest at 6% per annum.

(3) If a sale is suspended pursuant to subsection (1)(d), the person on whose behalf the certificate, tax history, or statement was given shall, when presenting the certificate to the state treasurer, pay to the state treasurer all taxes and charges due to this state upon the property at the time the certificate was issued. A refund of the purchase price and interest shall not be made more than 5 years after the expiration of the redemption period.

(4) If the discovery of any of the conditions set forth in subsection (1) is not made until after a conveyance of the property is executed and delivered, a certificate of error may be issued in proper form for recording and the deed, if not recorded, shall be surrendered when the purchase price is refunded. If the deed has been recorded, the purchase price shall be refunded on a recorded release from the holder of the tax deed. Conveyance of the property shall not be withheld or a certificate of error issued more than 5 years after the date of the sale unless 1 or more of the following conditions exist:

(a) The property was not subject to taxation at the time of the assessment of the taxes for which it was sold.

(b) The taxes had been paid to the proper officer within the time limited by law for the payment or redemption.

(5) Refund of the purchase price and interest shall not be made more than 5 years after the purchaser or his or her heirs or assigns was entitled to a tax deed.

(6) If a conveyance of property is withheld or a certificate of error issued under this section, the state treasurer shall cancel the sale. If a conveyance is withheld or certificate of error issued for the reasons set forth in subsection (1)(a), (b), and (e), the state treasurer shall reject the taxes and special assessments for the nonpayment of which the property was sold. The rejected taxes and special assessments shall be reassessed pursuant to section 96. If a conveyance is withheld or certificate of error issued for the reasons set forth in subsection (1)(c) or (d), the state treasurer may proceed to enforce the collection of the taxes under this act.

History: 1893, Act 206, Eff. June 12, 1893;—Am. 1895, Act 154, Eff. Aug. 30, 1895;—CL 1897, 3921;—Am. 1899, Act 262, Eff. Sept. 23, 1899;—Am. 1903, Act 80, Eff. Sept. 17, 1903;—CL 1915, 4096;—CL 1929, 3490;—Am. 1939, Act 52, Imd. Eff. May 2, 1939;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—CL 1948, 211.98;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

Popular name: Act 206