

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

\*\*\*\*\* 211.98a THIS SECTION IS REPEALED BY ACT 183 OF 2005 EFFECTIVE DECEMBER 31, 2006  
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**211.98a Certificate of payment of taxes, certificate of error, or cancellation of sale; payment.**

Sec. 98a. (1) If taxes are paid to the officer authorized under this act to receive payment, and the entry of that payment is not made upon the tax roll, a person applying for a certificate of error or a cancellation of the sale for delinquent taxes, and rejection of the taxes, shall present to the state treasurer the certificate of the county treasurer that the taxes were paid on the ..... day of ..... (giving date), as it appears on the copy of the receipt for payment of the taxes on file in the county treasurer's office.

(2) A certified copy of the receipt shall be forwarded to the state treasurer with the certificate.

(3) The county treasurer shall make a certified copy of receipts presented to him or her and file those receipts in his or her office, and shall return the original receipt to the person entitled to the original receipt.

(4) The county treasurer shall immediately notify the person or officer receiving payment of the production of the receipt and require payment to the county treasurer of the amount not discharged by entry upon the tax roll at the time of payment. If the person who received payment does not pay that amount within 30 days of the receipt of the notice, the county treasurer shall bring suit against that person and against his or her bond for the recovery of that amount. On receipt of the amount paid, the county treasurer shall pay that amount to the proper officer of the local tax collecting unit or fund entitled to that amount, and shall notify the county board of commissioners at the annual session in October of the amounts collected and paid.

**History:** Add. 1905, Act 212, Eff. Sept. 16, 1905;—Am. 1909, Act 19, Eff. Sept. 1, 1909;—CL 1915, 4097;—CL 1929, 3491;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—CL 1948, 211.98a;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

**Popular name:** Act 206