

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

***** 211.99 THIS SECTION IS REPEALED BY ACT 183 OF 2005 EFFECTIVE DECEMBER 31, 2006

211.99 Irregularities; records prima facie evidence; presumption; signing of records; deed unimpeachable.

Sec. 99. (1) A tax assessed upon property or a sale of property for a delinquent tax shall not be held invalid by any court of this state on account of any of the following:

- (a) An irregularity in any assessment.
- (b) An assessment or tax roll not having been made or a proceeding held within the time required by law.
- (c) The property having been assessed without the name of the owner, or in the name of any person other than the owner.
- (d) Any other irregularity, informality, or omission, or lack of any matter of form or substance in any proceeding that does not prejudice the property rights of the person whose property is taxed.
- (2) All proceedings in assessing and levying taxes and in the sale of property for delinquent taxes shall be presumed by all the courts of this state to be legal, unless affirmatively shown to be illegal.
- (3) All records, statements, and certificates provided for in this act are prima facie evidence of the facts set forth in the record, statement, or certificate.
- (4) The absence of any record of any proceeding, the omission of any mention in any record of any vote or proceeding, or the mention of any matter in any statement or certificate that should appear in the statement or certificate under any law of this state does not affect the validity of any proceeding, tax, or title, if the fact that the vote or proceeding was had or the tax was authorized is shown by any other record, statement, or certificate entered as evidence under this act or any other law of this state.
- (5) A tax or sale of property for any tax shall not be rendered or held invalid if a record, statement, certificate, affidavit, paper, or return cannot be found in the proper office. Unless the contrary is affirmatively shown, the presumption is that the record was made, and the certificate, statement, affidavit, paper, or return was duly made and filed.
- (6) If any statement, certificate, or record is required to be made or signed by a school district board or the governing body of a local tax collecting unit, that statement, certificate, or record may be made and signed by the members of the school district board or the governing body of a local tax collecting unit, or a majority of the school district board or the governing body of a local tax collecting unit, and it is not necessary that other members be present when each signs the certificate, statement, affidavit, paper, or return.
- (7) This section shall not be construed to authorize any showing impeaching the validity of any deed executed by the state treasurer under this act, and that deed is absolute and conclusive as provided in this act.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3922;—CL 1915, 4098;—CL 1929, 3492;—CL 1948, 211.99;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

Popular name: Act 206