

9-9-2013

Bonne -

Most important - Mich. Tax Act (except)

Act 206 of 1893 + Amendments -

Section - 211.135 §9(6) -

~~§9(6)~~ This section does not  
 apply to any of the following!

§9(6) - to any Patent executed by  
 the President of the United States,  
 or the Governor of this State -

all still is in force -

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815-301-3518

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

**211.1 Property subject to taxation.**

Sec. 1. That all property, real and personal, within the jurisdiction of this state, not expressly exempted, shall be subject to taxation.

**History:** 1893, Act 206, Eff. June 12, 1893,—CL 1897, 3824; CL 1915, 3995;—CL 1929, 3389; Cl. 1948, 211.1.

**Constitutionality:** Mailing of tax delinquency and redemption notices to a corporation at its tax address of record in the manner required by the General Property Tax Act is sufficient to provide constitutionally adequate notice. Smith v Cliffs on the Bay Condominium Assoc., 463 Mich 420; 617 NW2d 536 (2000).

**Compiler's note:** For prior tax laws, see note to this section in Michigan Compiled Laws of 1970.

**Transfer of powers:** See MCL 16.179.

**Popular name:** Act 206

NOTE WORDING . See 1

SAVE

PRINTED - 6/11/13

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

**211.135 Recording of conveyances; tax certificate; excepted conveyances; register of deeds; violation; penalty.**

Sec. 135. (1) If any deed, land contract, plat of any townsite or village, addition to any townsite, village, or city plat, or any other instrument for the conveyance of title to any property, is presented to the register of deeds of any county in this state for recording or filing, the register of deeds shall require all of the following from the person presenting the instrument for filing:

(a) A certificate from the state treasurer, or from the county treasurer of the county, stating whether there are any tax liens or titles held by this state, or by any individual, against the property sought to be conveyed by the instrument.

(b) A certificate that all taxes due on that property have been paid for the 5 years preceding the date of the instrument.

(c) A certificate from the city, village, or township treasurer in which the property is located, whether there are any tax titles or certificates of tax sale held by the city, village, or township, or by any individual, against the property to be conveyed.

(d) A certificate that all tax titles, tax certificates, or special assessments sold on that property to the city, village, or township have been redeemed for the 5 years preceding the date of the instrument.

(2) If the certificate or certificates required under subsection (1) are not provided, the person presenting the instrument for recording shall not record the instrument until the necessary certificate is presented.

(3) If any instrument is presented for certification on or after March 1 and before the local treasurer of the local tax collecting unit in which the property is located has made his or her return of current delinquent taxes, the county treasurer shall include with his or her certification a notation that the current delinquent return was not available for examination. The register of deeds shall not refuse to record the instrument because of a lack of complete certification.

(4) Taxes canceled by court decree made pursuant to section 67 shall be considered to have been paid within the meaning of this section, provided title to the property against which those taxes were assessed is not in this state on the date of the certificate.

(5) The register of deeds shall note the fact upon the deed that the required certificate or certificates have or have not been presented to him or her when the instrument is presented for recording. If the person presenting the instrument refuses to procure a certificate or certificates, the register of deeds shall endorse that fact upon the instrument, over his or her official signature, and shall refuse to receive and record the instrument.

\* (6) This section does not apply to any of the following:

(a) The filing of any town or village plat for the purpose of incorporation, insofar as the property included in that plat is included in a plat already filed in the office of the register of deeds, or insofar as the description of the property in that plat is not changed by the plat.

(b) The filing of any copy of the town, village, or city plat if the original plat filed in the office of the register of deeds has been lost or destroyed.

(c) To any sheriff's or commissioner's deed executed for the sale of property under any proceeding in law, or by virtue of any judgment of any of the courts of this state.

(d) To any deed of trust by any assignee, executor, or corporation executed pursuant to any law of this state.

(e) To any quitclaim deed or other conveyance containing no covenants of warranty.

\* (f) To any patent executed by the president of the United States or the governor of this state.

(g) To any tax deed made by the state treasurer.

(h) To any deed executed by any railroad company conveying its right-of-way, provided the deed is accompanied by a certificate of the state treasurer showing that all specific taxes due from the railroad company have been paid, including taxes levied in the year in which the deed is executed.

(7) A violation of this section by any register of deeds is a misdemeanor, punishable by a fine of not more than \$100.00, and he or she is liable to the grantee of any instrument recorded for the amount of damages sustained.

**History:** 1893, Act 206, Eff. June 12, 1893;—Am. 1895, Act 154, Eff. Aug. 30, 1895;—CL 1897, 3957;—CL 1915, 4134;—CL 1929, 3531;—Am. 1931, Act 261, Eff. Sept. 18, 1931;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—CL 1948, 211.135;—Am. 1958, Act 164, Eff. Sept. 13, 1958;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

**Popular name:** Act 206