

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

211.78d Additional fee; October 1.

Sec. 78d.

Except as otherwise provided in section 79 for certified abandoned property, on the October 1 immediately succeeding the date that unpaid taxes are returned to the county treasurer for forfeiture, foreclosure, and sale under section 60a(1) or (2) or returned to the county treasurer as delinquent under section 78a, the county treasurer shall add a \$15.00 fee on each parcel of property for which the delinquent taxes, interest, penalties, and fees remain unpaid.

History: Add. 1999, Act 123, Eff. Oct. 1, 1999 ;-- Am. 2003, Act 263, Imd. Eff. Jan. 5, 2004

Compiler's Notes: Enacting section 3 of Act 263 of 2003 provides: "Enacting section 3. This amendatory act is not intended to and shall not be construed to modify or alter the ruling of the Michigan supreme court in *Smith v Cliffs on the Bay Condominium Association*, docket no. 111587."

Popular Name: Act 206