

**CERTIFICATION OF ABANDONED PROPERTY FOR ACCELERATED FORFEITURE ACT  
(EXCERPT)  
Act 132 of 1999**

**211.965 Affidavit claiming property not abandoned.**

Sec. 5.

(1) An owner or a person with a legal interest in the property may file an affidavit claiming the property is not abandoned with the local unit of government before taxes are returned as delinquent or with the county treasurer after taxes are returned as delinquent.

(2) If an affidavit is filed under subsection (1) before the hearing under section 78j of the general property tax act, MCL 211.78j, the property is not forfeited on the immediately preceding March 1 and shall be forfeited on the immediately succeeding March 1 if all delinquent taxes, interest, penalties, and fees have not been paid.

**History:** 1999, Act 132, Imd. Eff. July 23, 1999