

Required certification from County for Land Divisions

(i) All property taxes and special assessments due on the parcel or tract subject to the proposed division for the 5 years preceding the date of the application have been paid, as established by a certificate from the county treasurer of the county in which the parcel or tract is located. If the date of the application is on or after March 1 and before the local treasurer of the local tax collecting unit in which the parcel or tract 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 return of current delinquent taxes was not available for examination. The official having authority to approve or disapprove the application shall not disapprove the application because the county treasurer's certification includes such a notation. The county treasurer shall collect a fee for a certification under this subdivision in an amount equal to the fee payable under section 1(2) of 1895 PA 161, MCL 48.101, for a certificate relating to the payment of taxes under section 135 of the general property tax act, 1893 PA 206, MCL 211.135. (ii) If property taxes or special assessments due on the parcel or tract subject to the proposed division have not been paid, the unpaid property taxes or special assessments have been apportioned by the township or city assessing officer as provided by section 53 of the general property tax act, 1893 PA 206, MCL 211.53. Any apportioned property taxes or special assessments are a lien against the parcels or tracts as apportioned by the assessing officer and shall be treated in the same manner as property taxes and special assessments of the year of the original assessment for the purpose of collection and sale for delinquent taxes under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155.