

CITY INCOME TAX ACT (EXCERPT)
Act 284 of 1964

141.686c Recording release of a lien; conditions for filing; release of levy; conditions for service; reimbursement of fee; certificate of withdrawal; release of levy.

Sec. 86c.

(1) If a city that has entered into an agreement with the department pursuant to section 9 of chapter 1 files for recording a lien imposed pursuant to this ordinance against property or rights of property to satisfy a tax liability and the city determines that the tax liability out of which the lien arose is satisfied, the city shall file for recording a release regarding the property or rights of property in the same manner required for a state tax lien under the state tax lien registration act, 1968 PA 203, MCL 211.681 to 211.687, not more than 20 business days after funds to satisfy the tax liability out of which the lien arose have been applied to the taxpayer's account.

(2) If the city files for recording a lien imposed pursuant to this ordinance against property or rights of property to satisfy a tax liability and upon request the city determines that the taxpayer named on the recorded lien does not have any interest in certain properties owned by another person, the city shall file for recording a certificate of nonattachment regarding the property or rights of property, in the same manner as required for a state tax lien under the state tax lien registration act, 1968 PA 203, MCL 211.681 to 211.687, with all due haste but not more than 5 business days after the city determines that the lien is recorded or filed against property or rights of property to which the city does not have a lien interest under section 86a. The city shall clearly indicate on the certificate of nonattachment that the taxpayer named on the recorded lien does not have any interest in the property or rights of property of the other person.

(3) If a warrant or warrant-notice of levy is issued and served upon a person to levy on property or rights of property to satisfy a tax liability and the city determines that the tax liability out of which the warrant or warrant-notice of levy arose is satisfied, the city shall serve a release of levy regarding the property or rights of property on the person that was served the warrant or warrant-notice of levy not more than 10 business days after funds to satisfy the tax liability out of which the warrant or warrant-notice of levy arose have been applied to the taxpayer's account.

(4) If a warrant or warrant-notice of levy is issued and served upon a person to levy on property or rights of property to satisfy a tax liability and the city determines that the property or rights of property are not subject to levy under section 86a, the city shall serve a release of levy regarding the property or rights of property on the person that was served the warrant or warrant-notice of levy with all due haste but not more than 5 business days after the city determines that the property or rights of property are not subject to levy under section 86a, the city shall clearly indicate on the release of levy that the property or rights of property were not subject to levy under section 86a.

(5) If a person is required to pay a fee to the city, a bank, or other financial institution as the result of an erroneous recording or filing of a lien as described in subsection (2), or an erroneous issuance and service of a warrant or warrant-notice of levy as described in subsection (4), the city shall reimburse the fee to that person.

(6) If the city receives money to satisfy a tax liability or liabilities or receives information that would cancel that tax liability or those liabilities and subsequently files a lien for recording specifying that tax liability or those liabilities, the city, upon request and upon a determination by the city that the lien was filed and recorded in error, with all due haste, but not more than 5 business days after the city determines that it has erroneously filed a lien for recording, shall file for recording a certificate of withdrawal for that tax liability or those liabilities which were satisfied which states that the recorded lien for that tax liability or those liabilities was filed in error.

(7) If the city receives money to satisfy a tax liability or liabilities or receives information that would cancel that tax liability or those liabilities and subsequently issues a warrant or warrant-notice of levy specifying that liability or those liabilities pursuant to this ordinance, upon request and upon a determination by the city that the warrant or warrant-notice of levy was issued in error, with all due haste, but not more than 5 business days after the department determines that it has erroneously issued a warrant or warrant-notice of levy, the city shall issue a release of levy for that tax liability or those liabilities which were satisfied which states that the levy for that tax liability or those liabilities was issued in error.

History: Add. 2018, Act 456, Imd. Eff. Dec. 21, 2018 ;-- Am. 2023, Act 195, Eff. Feb. 13, 2024