

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

**211.964 Identification as abandoned property; certification.**

Sec. 4.

(1) If a local unit of government makes a declaration of accelerated forfeiture of abandoned property pursuant to section 3 before October 1 of any tax year, the local unit of government may identify property within the local unit of government as abandoned property if all of the following procedures are complied with:

(a) Before February 1, the local unit of government inspects the property and determines that the property is abandoned property.

(b) At the time of inspection under subdivision (a), the local unit of government posts a notice on the property that if taxes levied on the property are returned as delinquent, the property will be subject to accelerated forfeiture and foreclosure, and the imposition of the fees set forth in the general property tax act, 1893 PA 206, MCL 211.1 to 211.157, unless an affidavit claiming the property is not abandoned is filed as provided under section 5.

(c) The local unit of government shall send a copy of the notice provided under subdivision (b) to the owner of the property or to the taxpayer of record by first-class mail.

(d) Taxes levied on the property are returned as delinquent on March 1 to the treasurer of the county in which the property is located pursuant to the general property tax act.

(2) If the local unit of government determines that the property is occupied by an owner or a person with a legal interest in the property, the local unit of government shall not certify the property as certified abandoned property.

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