

**LAND DIVISION ACT (EXCERPT)**  
**Act 288 of 1967**

**560.211 Recording; notification of local authorities; apportionment of taxes.**

Sec. 211.

When an assessor's plat is recorded, the register of deeds shall notify the county treasurer. The county treasurer shall notify the assessor if any part of the lands included in the plat are delinquent for taxes or special assessments for any year prior to the date of recording. The assessor or supervisor shall apportion such taxes or assessments against the individual or several lots in the plat. The apportionment of delinquent taxes and special assessments shall be governed by the provisions of section 53 of Act No. 206 of the Public Acts of 1893, as amended. The apportioned taxes and special assessment shall thereafter become a lien against the individual or several lots in the plat and treated in the same manner as taxes of the year of the original assessment for the purpose of collection and sale for delinquent taxes as provided by Act No. 206 of the Public Acts of 1893, as amended.

**History:** 1967, Act 288, Eff. Jan. 1, 1968

**Popular Name:** Plat Act

**Popular Name:** Subdivision Control