

Patricia Donovan-Gray

TUSCOLA COUNTY TREASURER



125 W. LINCOLN STREET
CARO, MICHIGAN 48723

989-672-3890

Land Division Tax Payment Certification Form

Name: _____ Phone: _____

Owner Address: _____

Owner City, State, Zip: _____

Property Address: _____

Property City, State, Zip: _____

Parcel ID: _____

- Attach a description of the parcel to be divided -

[] CERTIFICATION DENIED

The Tuscola County Treasurer's Office has found delinquent taxes on the parcel listed above and cannot issue a certification of tax payment.

Delinquent Taxes Owed: _____

[] CERTIFICATION APPROVED

Pursuant to House Bill 4055 The Tuscola County Treasurer's Office certifies that all property taxes and special assessments due on the parcel or tracts subject to the proposed division for the five years preceding the date of the application have been paid.

Certified By: _____

Date Certified: _____

Patricia Donovan-Gray

TUSCOLA COUNTY TREASURER



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September 10, 2019

To: Local Unit Officials

Effective September 16, 2019 Public Act 23 of 2019 (formerly House Bill No. 4055, which is an amendment to The Land Division Act 288 of 1987) will take effect. This bill places tighter regulations on property divisions, specifically divisions where delinquent taxes or special assessments are due. According to the amended act before a parcel division can take place one of the two following requirements must be met:


Requirement 1: The parcel subject to the proposed division is certified by the County Treasurer to have no delinquent taxes or special assessments due. In order to obtain this certification the requesting party will have to complete and submit a Land Division Tax Payment Certification Form in person to the County Treasurer's Office along with a \$5.00 certification fee as required by the legislation.

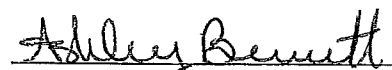
Requirement 2: Any delinquent taxes or special assessments due on parcels subject to the proposed division are apportioned by the township or city assessing officer.

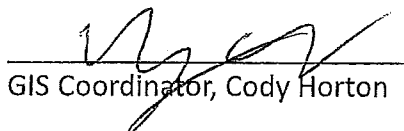
There are no requirements placed on combinations according to Public Act 23. Despite this, we are still going to discourage the combining of parcels with delinquent taxes.

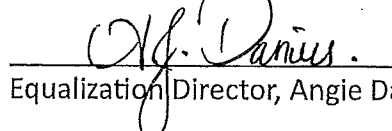
We recommend that the property owner visits our Treasurer's Office early in your land division process as non-certification may change how you proceed, such as whether you need to prepare to apportion the delinquent taxes or potentially deny the application. When sending an approved land division to the GIS Coordinator for processing please include either a copy of the Land Division Tax Payment Certification Form or a letter explaining that delinquent taxes have been apportioned.

We've attached a copy of our Land Division Tax Payment Certification Form as well as a copy of Public Act 23 for your review. We appreciate everyone's assistance in implementing this new legislation.


Treasurer, Pat Donovan-Gray


Deputy Treasurer, Ashley Bennett


GIS Coordinator, Cody Horton


Equalization Director, Angie Daniels