Mackinac Island State Park Commission
Policy

Tax Reverted Lands Policy

Preamble:

Tax reverted lands, lands reverting to the State of Michigan due to nonpayment of taxes, ultimately fall under the jurisdiction of the Department of Natural Resources and Environment and its Real Estate Division under the authority of Sec. l, Act 206, P.A. 1893, as amended.

The Mackinac Island State Park Commission has management jurisdiction for park lands under its authority as stated in Act 451, P. A. 1994 Part 765, Section 76504 (2).

General Policy

Natural Resources and Environment Commission Policy No. 2625 recites that during review of tax reverted lands annually deeded to the Department of Natural Resources and Environment, three basic options are open. Utilizing these options as guidelines, the Mackinac Island State Park Commission structures its policy for tax reverted lands as follows:

Option l - "Withhold from sale for conservation use." The Department of Natural Resources and Environment and its Real Estate Division will screen all tax reverted lands coming under their jurisdiction that are located on Mackinac Island or are contiguous to other parklands under the jurisdiction of the Mackinac Island State Park Commission. Those lands that meet this criteria will be offered to the Park Commission for park and public use. If accepted, the Department of Natural Resources and Environment will transfer the lands to the Park Commission with a public use restriction. The Park Commission will manage the lands for public use and/or public purposes.

Option 2 - "Accept applications and deed title to municipalities or public agencies under Act 223, P.A. 1909, as amended, being the Public Use Deed Act (with the insertion of a reverter clause.)" Tax reverted lands coming under the jurisdiction of the Department of Natural Resources and Environment and its Real Estate Division that are on Mackinac Island that are not deemed suitable for park purposes by the Mackinac Island State Park Commission can be offered to the local municipality or public agencies by the Natural Resources and Environment Commission.

Option 3 - Tax reverted lands coming under the jurisdiction of the Department of Natural Resources and Environment that have not been transferred to the Park Commission or local municipality and held for five years or more, may be exchanged for other lands on the island that better benefit the park.

Option 4 - Those lands not desired in Options l, 2 or 3 will be offered at public auction with sale proceeds being returned to local taxing units. Minutes March 18, 1988, p. 2390.