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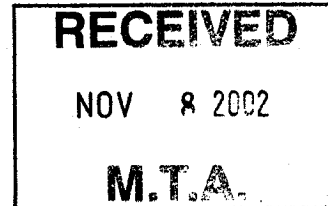
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November 6, 2002



Ms. Catherine Mullhaupt
Membership Information Liaison
Michigan Townships Association
512 Westshire Drive
Lansing, MI 48917

Re: Township Treasurers Receipt for Taxes

Dear Ms. Mullhaupt:

The question has been raised as to the duty of the Township Treasurer to give a receipt for real and/or personal property taxes collected by the Treasurer. As you indicated in your letter, the only mention of a receipt is found at MCL 211.46(2) with regard to personal property taxes and MCL 211.40 with respect to real property taxes which does not mandate such a receipt but indicates the information that should be contained on any receipt given.

Even the provision concerning receipt for personal property taxes only provides "The Treasurer shall give a receipt for every tax paid." It does not require the Treasurer to mail such a receipt to the taxpayer.

Two early Supreme Court cases in 1863 and 1870, respectively, (Johnstone v Scott, 11 Mich 232; and Hammond v Hannin, 21 Mich 374) hold in pertinent part, as follows:

1863- "The manifest purpose of the statute, we think, was to furnish the tax payer with written evidence of payment."

1870- "We think, however, that the fact of payment of money may always be proved by parol, whether a receipt was taken for it at the time or not. It is true, it has been held, that if a receipt is given, it is an official document which may be used as primary evidence: Johnstone v Scott, 11 Mich 232. But this does not preclude other proof."

Considering the foregoing, it is our opinion that a receipt for the payment of taxes is for the primary purpose of protecting the taxpayer against any claim of nonpayment. The taxpayer's canceled check, along with a copy of the tax bill, certainly provides ample

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protection and evidence of payment. Where the taxpayer pays in cash, the receipt can be accomplished by a stamp of "payment-in-full" on the taxpayers copy of the tax statement.

The Treasurer's tax statement could well provide notice that the taxpayer's canceled check, together with the duplicate tax bill, constitutes the Treasurer's receipt of the taxes. If payment is made by other than a personal check and further evidence of payment is needed, the taxpayer should either personally appear before the Treasurer and have the copy of his tax statement stamped "paid" or should furnish the Treasurer with a stamped, self-addressed envelope containing a copy of the tax statement for stamping and return to the taxpayer.

We believe the foregoing would satisfy the Treasurer's duty. We do not believe the Treasurer is required to mail a receipt to the taxpayer at Township expense.

We trust this will answer the inquiries in this matter.

If you have any further questions, please contact us at your convenience.

Sincerely,

**BAUCKHAM, SPARKS, ROLFE,
LOHRSTORFER & THALL P.C.**

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JHB:paj
MTA Code: XVIII.D.
XV.B.4.