

**THE FOURTH CLASS CITY ACT (EXCERPT)**  
**Act 215 of 1895**

**111.16 Unpaid taxes; collection; sale.**

Sec. 16. For the collection of all taxes remaining unpaid on the general roll on the tenth day of January, and on the July roll, where there is a July roll, on the fifteenth day of September, the city treasurer shall proceed in the same manner as township treasurers are required by law to do for the collection of taxes in townships, and shall for that purpose have all the powers and authority conferred by law upon township treasurers for such purposes, and shall, when necessary, enforce the payment of the tax against any person by distress and sale of his goods and chattels, if any such can be found anywhere within the county, or any county adjoining thereto, and from which seizure no property shall be exempt.

**History:** 1895, Act 215, Eff. Aug. 30, 1895;—Am. 1897, Act 239, Imd. Eff. June 2, 1897;—CL 1897, 3333;—CL 1915, 3257;—CL 1929, 2179;—CL 1948, 111.16.