

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

**111.18 Assessment unit; city treasurer, duties.**

Sec. 18. For the purpose of assessing and levying taxes in any city incorporated under this act, for state, county, school and library purposes, each ward shall be considered the same as a township, and all provisions of law relative to the collection of taxes levied in townships shall apply to the collection of taxes levied and assessed by the supervisors in such city, except as herein otherwise provided. For the purpose of collecting taxes and returning property for non-payment thereof, the city treasurer shall perform the same duties and have the same powers as township treasurers, except as herein otherwise provided.

**History:** 1895, Act 215, Eff. Aug. 30, 1895;—CL 1897, 3335;—CL 1915, 3259;—CL 1929, 2181;—CL 1948, 111.18.