

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

**111.2 Personal property; assessment; tax exemption.**

Sec. 2. If any person residing in the city a part of the time during the year shall, in the opinion of any supervisor, unjustly or falsely claim exemption from taxation therein on the ground that he or she has a residence, and is taxed or liable to taxation elsewhere than in said city, the supervisor shall, notwithstanding, assess such person for such amount of personal property as in his opinion shall be just, and such assessment shall be conclusive as to the liability of such person to be assessed and to pay the tax levied in pursuance thereof, unless such person shall present to the treasurer, or officer requiring payment of such tax, a receipt duly signed and authenticated by the affidavit of some other collector of taxes, and also by the affidavit of the person charged with the tax, showing that such person has paid a tax upon all of the same property for the same year to such other collector or receiver of taxes.

**History:** 1895, Act 215, Eff. Aug. 30, 1895;—CL 1897, 3319;—CL 1915, 3243;—CL 1929, 2165;—CL 1948, 111.2.