

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

**111.3 Personal property; assessment; situs.**

Sec. 3. All personal property found in any ward may be assessed therein, whether the owner thereof resides in such ward or elsewhere. If there shall be any doubt as to the ward in which any person shall be assessed for personal property belonging to such person, the board of review hereinafter mentioned may direct as to the ward in which the assessment shall be made, and any assessment so made shall be conclusive as to the liability of such person to be assessed in such ward for said property.

**History:** 1895, Act 215, Eff. Aug. 30, 1895;—CL 1897, 3320;—CL 1915, 3244;—CL 1929, 2166;—CL 1948, 111.3.