

**STATE BOARD OF ASSESSORS; ASSESSMENT OF PROPERTY OF CERTAIN PUBLIC
UTILITIES (EXCERPT)
Act 282 of 1905**

207.19 Certain acts as misdemeanor; penalty.

Sec. 19. If the state board of assessors willfully assesses any property at more or less than what the members taking part in making that assessment believe to be its true cash value or taxable value, each member voting in favor of that assessment is guilty of a misdemeanor punishable by imprisonment in the county jail for not more than 1 year or by a fine of not more than \$5,000.00.

History: 1905, Act 282, Eff. Sept. 16, 1905;—CL 1915, 4231;—CL 1929, 3570;—CL 1948, 207.19;—Am. 1995, Act 257, Imd. Eff. Jan. 5, 1996.

Compiler's note: Section 2 of Act No. 257 of 1995 provides:

“This amendatory act shall take effect December 30, 1995. This amendatory act is intended to clarify that the taxable basis of property subject to tax under this act, including intangible property, is also subject to the limitations on taxable value provided in section 3, article IX, of the Michigan Constitution of 1963. This act is not intended to exempt any particular type of property.”