

**STATE TAX COMMISSION (EXCERPT)**  
**Act 360 of 1927**

**209.104 State tax commission, duties, meetings; public officers, duties, failure, penalty.**

Sec. 4. The state tax commission shall have general supervision of the administration of the tax laws of the state, and shall render such assistance and give such advice and counsel to the assessing officers of the state as they may deem necessary and essential to the proper administration of the laws governing assessments and the levying of taxes in this state. Said state tax commission shall gather each year, complete information relative to the assessment of property properly classified, the levy of taxes thereon and of the appraised value of the several classes of property exempt from taxation under the laws of this state, and such other information as said state tax commission shall deem to be of public interest. This information shall be embodied in the regular report of the state tax commission. It shall be the duty of all assessing officers of the state and all other public officers, to promptly comply with requests made by said state tax commission for information provided for in this section, and to render all possible assistance in carrying out the provisions hereof. Any assessing officer or other public officer who shall refuse to comply with the requirements of this act or who shall persistently neglect to do so, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not less than 50 nor more than 300 dollars.

**History:** 1927, Act 360, Eff. Sept. 5, 1927;—CL 1929, 3713;—CL 1948, 209.104.