

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**

**211.1 Property subject to taxation.**

Sec. 1. That all property, real and personal, within the jurisdiction of this state, not expressly exempted, shall be subject to taxation.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3824;—CL 1915, 3995;—CL 1929, 3389;—CL 1948, 211.1.

**Constitutionality:** Mailing of tax delinquency and redemption notices to a corporation at its tax address of record in the manner required by the General Property Tax Act is sufficient to provide constitutionally adequate notice. Smith v Cliffs on the Bay Condominium Assoc., 463 Mich 420; 617 NW2d 536 (2000).

**Compiler's note:** For prior tax laws, see note to this section in Michigan Compiled Laws of 1970.

**Transfer of powers:** See MCL 16.179.

**Popular name:** Act 206