

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

211.12 Copartnership property; taxable situs; liability of each partner.

Sec. 12. For the purpose of assessing property and collecting taxes, a copartnership shall be treated as an individual, and whenever the name of the owner or occupant of property is required to be entered upon the assessment roll, if such property is owned or occupied by a copartnership, the firm name shall be used. A copartnership shall be deemed to reside in the township, where its business is principally carried on. Each partner shall be liable for the whole tax.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3835;—CL 1915, 4006;—CL 1929, 3400;—CL 1948, 211.12.

Popular name: Act 206