

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

211.148 State tax commission; meetings; access to records and rolls; subpoena; fees; scope of examination; penalties.

Sec. 148. Regular sessions of the state tax commission shall be held at the office of the commission in the city of Lansing, to be furnished by the department of administration, or at such location as the members of the commission may unanimously agree upon. Special meetings of the commission may be held at any place most convenient. The commission and the members thereof, or any duly authorized representative thereof, shall have access to all books, papers, documents, statements and accounts on file or of record in any of the departments of state, subject to the rules and regulations of the respective departments relative to the care of the public records. The commission and the members thereof, or any duly authorized representatives thereof, shall have like access to all books, papers, documents, statements and accounts on file or of record in counties, townships and municipalities, and shall have authority to take possession of any assessment roll for use in carrying out the provisions of this act upon presenting to the assessing officer having the same in his control a receipt therefor, signed by the person taking such roll in his possession, and the commission shall be responsible for the return of said roll within a reasonable time thereafter; the commission shall have the right to subpoena witnesses upon a subpoena signed by the chairman of the commission, and attested by the secretary thereof directed to such witnesses, and which subpoena may be served by any person authorized to serve subpoenas from courts of record in this state, and the attendance of witnesses may be compelled by attachment to be issued by any circuit court in the state upon proper showing that such witness has been properly subpoenaed and has refused to obey such subpoena. The person serving such subpoena shall receive the same compensation now allowed to sheriffs and other officers for serving subpoenas. The commission shall have power to examine witnesses under oath, said oath to be administered by any member of the commission or by the secretary thereof. The commission or any duly authorized representative thereof shall have the right to examine the property, books, papers or accounts of any corporation, firm or individual owning property liable to assessment for taxes, general or specific under the laws of this state, and to require, upon blanks to be furnished by the commission, a statement under oath of the president, secretary, superintendent or managing officer of a corporation, of a member of a firm, or an individual, containing such information as the commission may require to enable it to arrive at the true cash value of the property of such corporation, firm or individual subject to taxation under the laws of this state, and any assessing officer who shall refuse to deliver his assessment roll upon demand of a member or representative of the commission, or any officer or stockholder of any such corporation, any member of any such firm, or any person or persons who shall refuse to permit said inspection, refuse or fail to make such statement, or neglect or fail to appear before the commission in response to a subpoena, or testify as provided for in this section, shall be deemed guilty of a misdemeanor, and shall be punished by a fine not exceeding \$1,000.00 or by imprisonment in the state prison for a period not exceeding 2 years, or by both such fine and imprisonment in the discretion of the court.

History: Add. 1899, Act 154, Imd. Eff. June 23, 1899;—Am. 1905, Act 281, Eff. Sept. 16, 1905;—Am. 1911, Act 17, Eff. Aug. 1, 1911;—Am. 1913, Act 153, Eff. Aug. 14, 1913;—Am. 1915, Act 138, Eff. Aug. 24, 1915;—CL 1915, 4147;—CL 1929, 3543;—CL 1948, 211.148;—Am. 1964, Act 275, Eff. Aug. 28, 1964.

Popular name: Act 206