

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

211.14a Assessment of property in alternate location; definitions.

Sec. 14a. Notwithstanding any provision of this act to the contrary, including any provision to the contrary in section 13(1) or 14(1), personal property, including exempt personal property, that is located on tax day in an alternate location must not be assessed in that alternate location but instead must be assessed in its ordinary location. As used in this section:

(a) "Alternate location" means the geographic area of a local tax collecting unit in this state that is not the ordinary location of an item of personal property but is the location to which the property was moved.

(b) "Exempt personal property" means personal property exempt from the collection of taxes under this act, including personal property exempt under sections 7 to 7xx and sections 9 to 9p.

(c) "Ordinary location" means the geographic area of a local tax collecting unit in this state where an item of personal property would have been located for its primary use. For purposes of this subdivision, evidence of the ordinary location of personal property includes, but is not limited to, a business location of the owner or other person beneficially entitled to the property or in possession of it, as described in section 13(1), where the property would be deployed if its user did not work from the alternate location.

(d) "Tax day" means that term as described in section 2(2).

History: Add. 2020, Act 352, Imd. Eff. Dec. 30, 2020;—Am. 2021, Act 164, Imd. Eff. Dec. 27, 2021;—Am. 2022, Act 240, Imd. Eff. Dec. 14, 2022;—Am. 2023, Act 218, Imd. Eff. Nov. 22, 2023.

Popular name: Act 206