

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

211.15 Forest products; place of destination; products in transit.

Sec. 15. All forest products in transit on December 31, and thereafter found in the waters or streams of this state or on the banks or shores of any lake, pond or stream of this state, when the same is not at the place where it is to be manufactured, shall be held to have a place of destination at the sorting grounds of the rafting and driving agents or booming company nearest the mouth of the stream, unless the contrary shall be made to appear by the owner or party having the same in charge: Provided, That all lumber, logs, timber, lath, pickets, shingles, posts, cordwood, tanbark, telegraph or telephone poles or railroad ties, that may be piled or left in any yard, railroad reserve, or in any shed, shall not be deemed in transit, but shall be assessed to the person or corporation having control of the yard, railroad reserve, shed or place of storage where the same be situated at the time provided by law for taking such assessment: Provided further, That forest products which have been piled or left on the banks or shores of any lake, pond or stream of this state for more than 6 months shall not be deemed in transit, but shall be assessed as provided in the preceding section.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3838;—CL 1915, 4009;—Am. 1921, Act 214, Eff. Aug. 18, 1921;—CL 1929, 3403;—Am. 1943, Act 231, Imd. Eff. Apr. 20, 1943;—CL 1948, 211.15;—Am. 1949, Act 285, Eff. Sept. 23, 1949;—Am. 1958, Act 209, Eff. Sept. 13, 1958.

Popular name: Act 206