

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

**211.150 State tax commission; duties.**

Sec. 150. It shall be the duty of the commission:

(1) To have and exercise general supervision over the supervisors and other assessing officers of this state, and to take such measures as will secure the enforcement of the provisions of this act, to the end that all the properties of this state liable to assessment for taxation shall be placed upon the assessment rolls and assessed at that proportion of true cash value which the legislature from time to time shall provide pursuant to the provisions of article 9, section 3 of the constitution.

(2) To confer with and advise assessing officers as to their duties under this act, and to institute proper proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations and individuals failing to comply with the provisions of this act; to prefer charges to the governor against assessing and taxation officers who violate the law or fail in the performance of their duties in reference to assessment and taxation, and in the execution of these powers the commission may call upon the attorney general or any prosecuting attorney in the state to assist it.

(3) To receive all complaints as to property liable to taxation that has not been assessed or that has been fraudulently or improperly assessed, and to investigate the same, and to take such proceedings as will correct the irregularity complained of, if any is found to exist.

(4) To require from any officer in this state, on forms prescribed by the commission such annual or other reports as shall enable it to ascertain the assessed value and equalized values of all property listed for taxation throughout the state under this act, the amount of taxes assessed, collected and returned and such other matter as it may require, including a separate listing of the valuations of all personal and real property classifications within the assessing unit, to the end that it may have complete statistical information as to the practical operation of this act, and to approve the forms used by assessing officers in taking the assessment of property.

(5) To furnish the state board of equalization at each session thereof an estimate of the actual cash value of the taxable property of each county in the state, and to meet with the state board of equalization when requested by said board to do so.

**History:** Add. 1899, Act 154, Imd. Eff. June 23, 1899;—Am. 1905, Act 281, Eff. Sept. 16, 1905;—Am. 1913, Act 153, Eff. Aug. 14, 1913;—CL 1915, 4149;—CL 1929, 3545;—CL 1948, 211.150;—Am. 1964, Act 275, Eff. Aug. 28, 1964.

**Popular name:** Act 206