

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

**211.16 Forest products; duty of supervisor.**

Sec. 16. It shall be the duty of the supervisor of the township in which any such saw logs, timber, railroad ties, telegraph poles or tanbark, cut prior to the time of taking the annual assessment, may be banked or piled, or that may be in transit, to ascertain the amount of such property which may be or may have been in his township or assessment district at any time during the month of January in each year, liable to assessment, by actual view of the same, as far as practicable, and to fix the value of such property, and to assess the same to the owner thereof as herein provided.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3839;—CL 1915, 4010;—CL 1929, 3404;—CL 1948, 211.16;—Am. 1949, Act 285, Eff. Sept. 23, 1949.

**Popular name:** Act 206