

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

211.17 Taxable situs of personal property; transfer after tax day.

Sec. 17. No change of location or sale of any personal property, after the tax day shall affect the assessment made pursuant thereto. As between school districts and road districts the location of personal property for taxation shall be determined by the same rules as between assessment districts: Provided, That whenever the owner or occupant shall reside upon contiguous tracts or parcels of land which lie in 2 or more assessment districts, then the personal property of such owner or occupant shall be assessed in the assessment district where such owner or occupant resides at the time the assessment is made.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3840;—CL 1915, 4011;—CL 1929, 3405;—Am. 1943, Act 231, Imd. Eff. Apr. 20, 1943;—CL 1948, 211.17;—Am. 1949, Act 285, Eff. Sept. 23, 1949;—Am. 1958, Act 209, Eff. Sept. 13, 1958.

Popular name: Act 206