

TAXATION OF LESSEES OR USERS OF TAX-EXEMPT PROPERTY (EXCERPT)
Act 189 of 1953

211.182 Assessment and collection; delinquent taxes.

Sec. 2. (1) Taxes levied under this act shall be assessed to the lessees or users of real property and shall be collected at the same time and in the same manner as taxes collected under the general property tax act, 1893 PA 206, MCL 211.1 to 211.157.

(2) Taxes levied under this act shall not become a lien against the property.

(3) When due, taxes levied under this act shall constitute a debt due from the lessee or user to the township, city, village, county, and school district for which the taxes were assessed.

(4) Delinquent taxes levied under this act shall be collected at the same time and in the same manner as taxes levied on personal property are collected under sections 46 and 47(2) of the general property tax act, 1893 PA 206, MCL 211.46 and 211.47.

History: 1953, Act 189, Imd. Eff. June 10, 1953;—Am. 2004, Act 573, Imd. Eff. Jan. 3, 2005.