

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

**211.23a County-wide appraisal of property for assessment; expenses.**

Sec. 23a. The board of supervisors of any county may employ an independent appraisal firm to make a county-wide appraisal for the purpose of assisting local assessing officers in arriving at a true cash value for assessment purposes and of assisting the board of supervisors in reviewing and equalizing assessments. The expense of such appraisal, when approved by the board of supervisors, shall be paid from the general fund of the county. The purpose of such appraisal is to provide a uniform basis for the assessment of taxes throughout the county in order to apportion the burden of property taxes fairly and equitably among the owners of taxable property.

**History:** Add. 1956, Act 19, Imd. Eff. Mar. 22, 1956.

**Popular name:** Act 206