

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

211.24b Assessment based on taxable value; application.

Sec. 24b. (1) The tax roll and the tax statement shall clearly set forth the latest taxable value for each item of property.

(2) The supervisor or assessor shall spread the taxes on the tax roll on the taxable value for each item of property.

(3) These requirements do not apply if the current year's state equalized valuation or taxable value is not available when the tax roll or tax statements of a city are prepared under a law or charter provision.

History: Add. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1965, Act 410, Imd. Eff. Nov. 3, 1965;—Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994.

Popular name: Act 206