

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

**211.46 Collecting personal property taxes remaining unpaid on February 15; demand; receipt for payment; entering fact and date of payment on tax roll.**

Sec. 46. (1) For the purpose of collecting personal property taxes remaining unpaid on February 15, the treasurer shall, thereafter during that month, make demand for the payment of taxes either personally or by mail. In cases of companies or corporations demand may be made at the principal or other office of the company or corporation, or by mail directed to the corporation or company, or its principal officer at its usual place of business. In cities where some special provision is made for demand or collection of taxes, the collector or treasurer shall comply with the special provision, or otherwise be bound by this act.

(2) If demand is sent by mail, the amount of the tax shall be stated along with the place and time where and when the taxes may be paid. The treasurer shall give a receipt for every tax paid, and shall cause to be entered in an indelible manner the fact of payment, and the date of payment upon his or her tax roll.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3869;—CL 1915, 4042;—CL 1929, 3437;—CL 1948, 211.46;—Am. 1982, Act 539, Eff. Mar. 30, 1983.

**Popular name:** Act 206