

JEOPARDY ASSESSMENT OF PERSONAL PROPERTY TAXES (EXCERPT)
Act 55 of 1956

211.692 Personal property taxes; jeopardy assessment affidavit, contents.

Sec. 2. Before the due date of any such tax shall be accelerated, the treasurer shall make a jeopardy tax assessment affidavit stating that the taxpayer named therein owned certain personal property, describing it, on the tax day; that said property had its situs within his tax collection district on the tax day; the assessed value thereof, the amount of the jeopardy rate and the tax due; the name of the taxing unit or units on whose behalf such jeopardy assessment is made; and shall further state that the deponent knows, or has good reason to believe, either:

(a) That the taxpayer has absconded, or is about to abscond from the state, or that he is concealed therein, thereby tending to jeopardize the collectibility of any personal property tax, assessed and levied by the regular assessment and collection procedure; or

(b) That the taxpayer has assigned, disposed of or concealed, or is about to assign, dispose of or conceal any of this property, thereby tending to jeopardize the collectibility of any personal property tax, assessed and levied by the regular assessment and collection procedure; or

(c) That the taxpayer has removed or is about to remove any of his property out of this state thereby tending to jeopardize the collectibility of any personal property tax, assessed and levied by the regular assessment and collection procedure; or

(d) That other facts exist, specifying them, which tend to jeopardize the collectibility of any personal property tax assessed and levied by the regular assessment and collection procedure.

History: 1956, Act 55, Imd. Eff. Apr. 2, 1956.