

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

**211.694 Acceleration of due date of tax; lien; collection of tax.**

Sec. 4. On the recording of an affidavit under section 3, a personal property tax in the amount specified in the affidavit is immediately due and payable from the taxpayer named in the affidavit and is a lien against the personal property described in the affidavit to the same extent and of the same character as the lien provided by section 40 of the general property tax act, 1893 PA 206, MCL 211.40. The treasurer has the same powers and duties in the collection of the tax assessed under this act as in the collection of personal property taxes regularly assessed under the general laws of this state.

**History:** 1956, Act 55, Imd. Eff. Apr. 2, 1956;—Am. 2018, Act 191, Eff. Sept. 18, 2018.