## THE GENERAL LAW VILLAGE ACT (EXCERPT) Act 3 of 1895

## 69.17 Taxes; collection by seizure of personal property.

Sec. 17. If a person, including a firm or corporation, does not pay a tax imposed upon real or personal property belonging to that person, the treasurer shall collect the tax by seizing the personal property of that person located in this state in an amount sufficient to pay the tax, the fees, and charges for subsequent sale of the property. No property of the person shall be exempt from such seizure. The treasurer shall comply with the requirements of section 47 of the general property tax act, 1893 PA 206, MCL 211.47. The treasurer shall have the same powers and perform the same duties, so far as applicable, as township treasurers, in the collection of taxes levied in townships.

**History:** 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2868;—CL 1915, 2742;—CL 1929, 1651;—CL 1948, 69.17;—Am. 1998, Act 254, Imd. Eff. July 13, 1998.