

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

**211.21 Willful neglect or refusal to make statement; penalty; report; fraudulent claim for personal property exemption.**

Sec. 21. (1) If a person, member of a firm, or officer of a corporation willfully neglects or refuses to make out and deliver a statement required under section 19 or falsely answers or refuses to answer questions concerning his or her property or property under his or her control as required under this act, that person is guilty of a misdemeanor punishable by imprisonment in the county jail for not less than 30 days or more than 6 months or by a fine of not less than \$100.00 or more than \$1,000.00, or both. If a supervisor, assessing officer, or member of the state tax commission is satisfied that a person is liable under this subsection, he or she shall report the case to the prosecuting attorney of the county in which the property is located.

(2) If a person fraudulently claims an exemption for personal property under section 9m, 9n, or 9o, that person is guilty of a misdemeanor punishable by imprisonment in the county jail for not less than 30 days or more than 6 months or by a fine of not less than \$500.00 or more than \$2,500.00, or both. If the assessor for the local tax collecting unit is satisfied that a person is liable under this subsection, he or she shall report the case to the prosecuting attorney of the county in which the personal property is located.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3844;—Am. 1899, Act 154, Imd. Eff. June 23, 1899;—CL 1915, 4015;—CL 1929, 3409;—CL 1948, 211.21;—Am. 1996, Act 126, Imd. Eff. Mar. 13, 1996;—Am. 2013, Act 153, Imd. Eff. Nov. 5, 2013.

**Popular name:** Act 206