

**Revised Statutes of 1846 (EXCERPT)**  
**CORPORATIONS**

**450.521 Assessing officers; returns, contents.**

Sec. 21.

It shall be the duty of the clerk of every corporation within this state, whose capital stock is or shall be subject to taxation for county or township purposes, and if there be no such clerk, then of the directors of such corporation, annually, between the fifteenth day of March and the first day of April, to make returns in person or by mail, to the supervisor of each township, and the assessors of each ward or district in any city in this state, in which any shareholder in such corporation shall reside; which return shall state the name of each owner residing in such township or city, the number of shares belonging to each on the fifteenth day of March of that year, and the par value of such shares.

**History:** R.S. 1846, Ch. 55 ;-- CL 1857, 2163 ;-- CL 1871, 3448 ;-- How. 4880 ;-- CL 1897, 8547 ;-- CL 1915, 11338 ;-- CL 1929, 10163 ;-- CL 1948, 450.521