

**COLLECTION OF SPECIFIC TAXES (EXCERPT)**  
**Act 226 of 1889**

**207.446 Lien, time.**

Sec. 6. The lien of the state provided for herein, shall attach to the property of any corporation, copartnership, party or person, from and after the date in each and every year that any report upon which specific taxes are computed is required by law to be made.

**History:** 1889, Act 226, Imd. Eff. July 1, 1889;—How. 1256f;—CL 1897, 4033;—CL 1915, 4265;—CL 1929, 3669;—CL 1948, 207.446.