

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

211.105 Organization of new county; division of local tax collecting unit; effect on assessments; credit.

Sec. 105.

(1) If a new county is organized after the time for making the assessment roll and before the return of the treasurer of the local tax collecting unit, the new organization does not affect the assessment, collection, or return of taxes for that year on any property attached to the new county.

(2) The division of a local tax collecting unit after the time for making the assessment roll and before the return of the treasurer of the local tax collecting unit does not affect the assessment, collection, and return of taxes set forth on that assessment roll. The taxes shall be assessed, collected, and returned as though there had been no division of the local tax collecting unit.

(3) If property is detached from any county after the taxes on property in that county are returned to the state treasurer, and any of those taxes are rejected or set aside, the county from which the taxes were detached shall receive credit, and the county to which they are attached shall be charged.

History: 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3928 ;-- CL 1915, 4104 ;-- CL 1929, 3498 ;-- CL 1948, 211.105 ;-- Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002

Popular Name: Act 206