

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

211.24b Assessment based on taxable value; application.

Sec. 24b.

- (1) The tax roll and the tax statement shall clearly set forth the latest taxable value for each item of property.
- (2) The supervisor or assessor shall spread the taxes on the tax roll on the taxable value for each item of property.
- (3) These requirements do not apply if the current year's state equalized valuation or taxable value is not available when the tax roll or tax statements of a city are prepared under a law or charter provision.

History: Add. 1964, Act 275, Eff. Aug. 28, 1964 ;-- Am. 1965, Act 410, Imd. Eff. Nov. 3, 1965 ;-- Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994

Popular Name: Act 206