



HOUSE BILL No. 5218

October 10, 1995, Introduced by Reprs. Bullard, Brackenridge, Gernaat and Goschka and referred to the Committee on Tax Policy.

A bill to amend sections 4, 9, 10, 11, 14, and 19 of Act No. 282 of the Public Acts of 1905, entitled as amended

"An act to provide for the assessment of the property, by whomsoever owned, operated or conducted, of railroad companies, union station and depot companies, telegraph companies, telephone companies, sleeping car companies, express companies, car loaning companies, stock car companies, refrigerator car companies, and fast freight companies, and all other companies owning, leasing, running or operating any freight, stock, refrigerator, or any other cars, not being exclusively the property of any railroad company paying taxes upon its rolling stock under the provisions of this act, over or upon the line or lines of any railroad or railroads in this state, and for the levy of taxes thereon by a state board of assessors, and for the collection of such taxes, and to repeal all acts or parts of acts contravening any of the provisions of this act,"

being sections 207.4, 207.9, 207.10, 207.11, 207.14, and 207.19 of the Michigan Compiled Laws; and to add section 5b.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Sections 4, 9, 10, 11, 14, and 19 of Act No. 282
2 of the Public Acts of 1905, being sections 207.4, 207.9, 207.10,

1 207.11, 207.14, and 207.19 of the Michigan Compiled Laws, are
2 amended and section 5b is added to read as follows:

3 Sec. 4. ~~It shall be the duty of said~~ THE board ~~to make~~
4 ~~an annual assessment upon an assessment roll, to be prepared by~~
5 ~~said board,~~ SHALL ANNUALLY DETERMINE THE TAXABLE VALUE of ~~the~~
6 property ~~, by whomsoever owned, operated or conducted, and~~
7 having a situs in this state ~~as hereinafter defined,~~ of rail-
8 road companies, union station and depot companies, telegraph com-
9 panies, telephone companies, sleeping car companies, express com-
10 panies, car loaning companies, stock car companies, refrigerator
11 car companies, ~~and~~ fast freight line companies, and all other
12 companies owning, leasing, running, or operating any freight,
13 stock, refrigerator, or any other cars not ~~being exclusively~~
14 the EXCLUSIVE property of ~~any~~ A railroad company paying taxes
15 ~~upon~~ ON its rolling stock under the provisions of this act,
16 over or ~~upon~~ ON the line or lines of any railroad ~~or~~
17 ~~railroads~~ in this state. ~~Provided, That the~~ THE property of
18 A telegraph and telephone ~~companies whose~~ COMPANY WITH gross
19 receipts within this state for ~~the~~ A year ending December
20 ~~thirty first do not exceed~~ 31 OF NOT MORE THAN \$1,000.00 ~~shall~~
21 ~~be~~ IS exempt from taxation UNDER THIS ACT. All telegraph and
22 telephone companies doing business in this state shall make the
23 report required by section 6. ~~of this act to the state board of~~
24 ~~assessors.~~

25 SEC. 5B. AS USED IN THIS ACT, "TAXABLE VALUE" IS THAT VALUE
26 DETERMINED UNDER SECTION 27A OF THE GENERAL PROPERTY TAX ACT, ACT

1 NO. 206 OF THE PUBLIC ACTS OF 1893, BEING SECTION 211.27A OF THE
2 MICHIGAN COMPILED LAWS.

3 Sec. 9. (1) ~~Subsequent to the filing of the reports~~
4 ~~required in the preceding sections, and prior to the fifteenth~~
5 ~~day of~~ NOT LATER THAN May 15 in each year, ~~it shall be the duty~~
6 ~~of~~ the state board of assessors ~~to~~ SHALL prepare an assessment
7 roll as provided in section 4, ~~of this act,~~ upon which they
8 shall ~~assess, at the true cash value, on the thirty first day of~~
9 ~~December next preceding the time of making said assessment,~~ SET
10 FORTH THE TRUE CASH VALUE AND TAXABLE VALUE OF all the property
11 of the companies ~~herein enumerated,~~ subject to taxation under
12 this act. ~~, which said assessments shall~~ A DETERMINATION OF
13 TAXABLE VALUE IS not ~~be~~ final until reviewed as ~~hereinafter~~
14 provided IN THIS ACT. For the purpose of arriving at the ~~amount~~
15 ~~and character~~ TAXABLE VALUE and true cash value of the property
16 ~~belonging to said companies as appearing upon~~ ON the assessment
17 roll, ~~for the purpose of assessment and taxation,~~ the ~~said~~
18 board may personally inspect the property ~~belonging to said~~
19 ~~companies~~ ASSESSED, ~~and~~ may ~~take into consideration~~ CONSIDER
20 the reports filed under this act ~~, the~~ OR reports and returns
21 ~~of said companies~~ filed in the office of any officer of this
22 state ~~,~~ or in the office of any other governmental agency, and
23 ~~such~~ ANY other evidence or information ~~as may be obtainable~~
24 OBTAINED or possessed by ~~said~~ THE board. ~~, bearing thereon.~~

25 (2) In determining the ~~true cash~~ TAXABLE value of the
26 property of ~~each~~ A railroad, ~~and~~ union station, and depot
27 company ~~which~~ THAT owns, leases, operates, or uses lines partly

1 within or partly ~~without~~ OUTSIDE OF this state, the ~~said~~
 2 board shall ~~be guided, in ascertaining the property subject to~~
 3 ~~taxation in Michigan, by~~ CONSIDER the proportion ~~which~~ OF the
 4 number of miles of all track controlled or used by ~~said~~ THAT
 5 company ~~as owner, lessee or otherwise,~~ within ~~the state of~~
 6 Michigan, ~~bears~~ THIS STATE to the entire mileage of all track
 7 controlled or used by ~~said~~ THAT company ~~as owner, lessee or~~
 8 ~~otherwise,~~ both within and ~~without~~ OUTSIDE OF this state. ~~—~~
 9 ~~and by~~ THE BOARD SHALL ALSO CONSIDER any other uniform factors
 10 ~~which~~ THAT reflect a fair allocation of value to this state.

11 (3) In determining the ~~true cash~~ TAXABLE value of the
 12 property of ~~each~~ A telegraph company ~~and~~ OR telephone company
 13 ~~, which~~ THAT owns, leases, operates, or uses lines partly
 14 within and partly ~~without~~ OUTSIDE OF this state, the ~~said~~
 15 board shall ~~be guided, in ascertaining the property subject to~~
 16 ~~taxation in Michigan, by~~ CONSIDER the proportion ~~which~~ OF the
 17 number of miles of telegraph or telephone lines controlled or
 18 used by ~~said~~ THAT company ~~as owner, lessee or otherwise,~~
 19 within ~~the state of Michigan, bears~~ THIS STATE to the entire
 20 mileage of telegraph or telephone lines controlled or used by
 21 ~~said~~ THAT company ~~as owner, lessee, or otherwise,~~ both within
 22 and ~~without~~ OUTSIDE OF this state. ~~—, and by~~ THE BOARD SHALL
 23 ALSO CONSIDER any other uniform factors ~~which~~ THAT reflect a
 24 fair allocation of value to this state.

25 (4) In determining the ~~true cash~~ TAXABLE value of the
 26 property of AN express ~~companies~~ COMPANY, ~~they~~ THE BOARD
 27 shall ~~ascertain and~~ determine the actual value ~~in money~~ of

1 the entire amount of the capital stock and bonded indebtedness of
 2 ~~such~~ THAT express company. From ~~the~~ THAT amount, ~~so~~
 3 ~~obtained and determined, said~~ THE board shall DETERMINE AND
 4 deduct the actual value of all real ~~estate~~ PROPERTY owned by
 5 ~~it as ascertained by said board~~ THAT EXPRESS COMPANY, and the
 6 actual value of all ~~its~~ personal property ~~as ascertained by~~
 7 ~~said board, which~~ OWNED BY THAT EXPRESS COMPANY THAT is not used
 8 in the express business of ~~such~~ THAT express company. ~~And the~~
 9 ~~remainder thus obtained shall be used in determining the assess-~~
 10 ~~ment of such express company in the following manner:~~ The ~~said~~
 11 board shall then divide the REMAINING amount ~~as obtained above~~
 12 by the total number of miles, as determined by ~~said~~ THE board,
 13 of railroad, stage, water, and other routes over which the com-
 14 pany did business to obtain the value per mile. ~~, and~~ THE BOARD
 15 shall then multiply the value per mile ~~thus obtained~~ by the
 16 total number of miles of ~~such~~ THE routes within this state, as
 17 determined by ~~said~~ THE board. ~~to which result shall be added~~
 18 THE BOARD SHALL THEN ADD TO THE PRODUCT OF THAT CALCULATION the
 19 value of all real estate owned by ~~such~~ THAT express ~~companies~~
 20 COMPANY in this state, as determined by ~~said~~ THE board. ~~, and~~
 21 ~~the sum so obtained shall be taken and considered as~~ THE SUM OF
 22 THIS CALCULATION IS the actual value of the property of ~~such~~
 23 THAT express company ~~,~~ subject to assessment and taxation in
 24 this state. ~~Provided, That if in any case it shall become~~
 25 ~~apparent to~~

26 (5) IF the ~~said~~ board DETERMINES that the ocean routes of
 27 ~~any~~ A company are so different in character from its other

1 routes that the mileage basis of apportionment of the value of
 2 the entire property to be apportioned in ~~Michigan~~ THIS STATE
 3 would be unfair if the full mileage of ~~such~~ THE ocean routes
 4 were included, ~~then it~~ THE BOARD may make ~~such~~ AN allowance
 5 for ~~such~~ THAT COMPANY'S ocean routes ~~of any company as in its~~
 6 ~~judgment will~~ TO bring ~~such~~ THOSE OCEAN routes ~~upon a~~ TO
 7 parity with ~~its~~ THAT COMPANY'S other routes. ~~being guided~~
 8 ~~therein by~~ IN MAKING THIS DETERMINATION, THE BOARD SHALL
 9 CONSIDER the relative mileage values and earning capacities of
 10 ~~such~~ THE ocean ROUTES and THE other routes ~~. For this purpose~~
 11 ~~the board of assessors~~ AND shall require special reports of the
 12 character, mileage, earnings, and value of ~~such~~ THE ocean
 13 routes. ~~and~~ THE BOARD may exclude from its DETERMINATION OF
 14 aggregate mileage any ocean routes ~~respecting~~ ON which the
 15 EXPRESS company ~~shall fail~~ FAILS to furnish THE REQUISITE
 16 reports, ~~and~~ BUT no further penalty shall be imposed for the
 17 failure to report the mileage of ocean routes. ~~Provided fur~~
 18 ~~ther, That if any such~~

19 (6) IF A company ~~shall claim,~~ CLAIMS in writing ~~,~~ that
 20 the mileage basis of apportionment of the value of the entire
 21 property to be attributed to Michigan is unfair, ~~then such~~ THE
 22 board shall make ~~such~~ THE apportionment ~~as shall~~ THAT in its
 23 judgment ~~be~~ IS fair. ~~being guided by~~ IN MAKING THAT APPOR-
 24 TIONMENT, THE BOARD SHALL CONSIDER the mileage within and
 25 ~~without the~~ OUTSIDE OF THIS state, making ~~proper~~ ANY
 26 NECESSARY allowance for ocean mileage as ~~above~~ provided for IN
 27 THIS SECTION.

1 (7) In ~~ascertaining~~ DETERMINING the TAXABLE VALUE AND THE
2 true cash value of the property in ~~Michigan,~~ THIS STATE of car
3 loaning, stock car, refrigerator, fast freight lines, and other
4 car companies, and other companies owning, leasing, running, or
5 operating cars subject to taxation under this act, the ~~said~~
6 ~~state board of assessors~~ shall ~~be guided by~~ CONSIDER the
7 ~~relation which~~ PROPORTION OF the aggregate car mileage made or
8 run by the entire number of cars owned or operated by ~~each of~~
9 ~~such companies bears~~ A COMPANY to the car mileage made or run by
10 the entire number of cars owned or operated by ~~any such~~ THAT
11 company within this state.

12 Sec. 10. ~~Upon said~~ ON THE assessment roll, after the
13 name of each of the companies assessed, ~~thereon, shall be~~
14 ~~placed~~ THE BOARD SHALL PLACE a general description of the prop-
15 erty of ~~said companies~~ EACH COMPANY, which ~~shall be deemed to~~
16 ~~include~~ INCLUDES all of the ~~properties~~ PROPERTY of ~~said~~
17 ~~companies~~ EACH COMPANY liable to taxation under this act. In
18 the case of railroad, union station, and depot companies, ~~such~~
19 THE general description may be ~~as follows:~~ "Real estate, roll-
20 ing stock, right-of-way and appurtenances, and all other property
21 used in carrying on the corporate business and subject to taxa-
22 tion by a state board of assessors.". In the case of telegraph
23 and telephone companies, the ~~following~~ general description may
24 be ~~used:~~ "Real estate, exchanges, switchboards, conduits, tele-
25 graph and telephone poles, and lines, and other appurtenances,
26 and all other property used in carrying on the business of said
27 company, and subject to taxation by a state board of

1 assessors.". In the case of car loaning, stock car, refrigerator
 2 and fast freight line, and other car companies and other com-
 3 panies, owning, leasing, running, or operating any cars subject
 4 to taxation under this act, the ~~following~~ general description
 5 may be ~~used:~~ "Cars subject to taxation by a state board of
 6 assessors.". In the case of express companies and sleeping car
 7 companies, the ~~following~~ general description may be ~~used:~~
 8 "Property subject to taxation by a state board of assessors."
 9 In ~~an appropriate~~ A column opposite the ~~names~~ NAME of ~~said~~
 10 ~~corporations~~ EACH COMPANY ASSESSED shall be extended the ~~cash~~
 11 ~~valuations~~ TAXABLE VALUE of the ~~properties of the said com-~~
 12 ~~panies so~~ PROPERTY assessed.

13 Sec. 11. On the third Monday in May in each year, ~~it~~
 14 ~~shall be the duty of~~ the state board of assessors ~~to~~ SHALL
 15 meet at its office in the city of Lansing ~~,~~ and ~~to~~ continue
 16 in session from day to day for ~~so~~ AS long ~~a period~~ as ~~may~~
 17 ~~be~~ necessary, BUT not later than ~~the fifteenth day of~~ June
 18 ~~next thereafter~~ 15, ~~for the purpose of reviewing said~~ TO
 19 REVIEW THE assessment roll. ~~,~~ and ~~any companies~~ ANY INTERESTED
 20 COMPANY or ~~persons interested shall have the right to~~ PERSON
 21 MAY appear during ~~said~~ THAT period and be heard as to the
 22 ~~valuation~~ TAXABLE VALUE of the property of any company ~~,~~ and
 23 ~~said~~ ASSESSED. THE board of assessors may, on ~~such~~ application
 24 or on its own motion, correct the ~~assessment or valuation~~
 25 TAXABLE VALUE of the property ~~of such company in such manner as~~
 26 ~~will, in its judgment, make the valuation thereof just and equal,~~
 27 ~~and for the purpose of arriving at the true cash~~ ASSESSED. TO

1 DETERMINE THE TAXABLE value of the ~~properties~~ PROPERTY
 2 assessed, ~~on said assessment roll,~~ THE BOARD may subpoena wit-
 3 nesses as provided in section 3 ~~of this act,~~ and ~~have such~~
 4 MAY HOLD ANY hearing ~~as may be deemed~~ IT CONSIDERS necessary.
 5 ~~In case it shall appear or be made to appear to the members of~~
 6 ~~said board, acting in review for assessment purposes, that~~ IF
 7 the property of ~~any corporation~~ A COMPANY subject to taxation
 8 under ~~the provisions of~~ this act ~~shall have~~ HAS been omitted
 9 from ~~said~~ THE assessment roll, ~~it~~ THE BOARD shall place ~~the~~
 10 ~~same thereon~~ THAT PROPERTY ON THE ASSESSMENT ROLL and ~~make the~~
 11 ~~assessment thereof~~ ASSESS THE PROPERTY as required in sections 9
 12 and 10. ~~of this act. Provided, That any such~~ AN assessment
 13 UNDER THIS SECTION shall ~~take place in time to allow~~ NOT BE
 14 MADE IF THERE ARE LESS THAN 5 ~~full~~ days ~~for the review of the~~
 15 ~~same~~ before the ~~expiration of the time herein provided for the~~
 16 completion of the review. After ~~said state~~ THE board ~~of~~
 17 ~~assessors shall have completed~~ COMPLETES the review of ~~said~~
 18 ~~rolls as herein provided~~ THE ASSESSMENT ROLL, they shall place
 19 opposite each description of property in ~~said~~ THE ASSESSMENT
 20 roll, in a column provided for that purpose, the true cash value
 21 AND TAXABLE VALUE of ~~the same~~ THAT PROPERTY as ~~ascertained~~
 22 ~~and~~ determined by them. ~~and such valuation so fixed~~ THE TAX-
 23 ABLE VALUE DETERMINED by them ~~shall be~~ IS the final valuation
 24 ~~upon~~ ON which the tax ~~upon said~~ ON THAT property shall be
 25 levied and spread. ~~as herein provided.~~ After ~~said~~ THE board
 26 ~~shall have completed the~~ COMPLETES ITS review of ~~said~~ THE
 27 ASSESSMENT roll, a majority ~~thereof~~ OF THE BOARD shall certify

1 ~~under their hands officially and spread on said roll, a~~
 2 ~~certificate to the effect~~ that the ~~same~~ ASSESSMENT ROLL has
 3 been acted upon and reviewed in accordance with ~~law~~ THIS ACT,
 4 ~~which certificate~~ shall state all OF the alterations, changes,
 5 corrections, and additions made ~~in or~~ to the ~~assessment or~~
 6 ~~valuation~~ TAXABLE VALUE of the property ~~appearing~~ on ~~said~~
 7 THE ASSESSMENT roll, ~~and~~ SHALL STATE all the alterations,
 8 changes, and corrections made in ~~the determination of~~ the ~~true~~
 9 ~~cash~~ TAXABLE value of the property of the state other than that
 10 included in this act ~~upon~~ ON which ad valorem taxes are
 11 assessed for state, county, township, school, and municipal pur-
 12 poses for the current year, and SHALL also STATE all OF the
 13 alterations, changes, and corrections made in ~~the computation~~
 14 ~~of~~ COMPUTING the average rate as ~~hereinafter~~ provided IN THIS
 15 ACT.

16 Sec. 14. (1) ~~Said~~ THE board shall tax the property of
 17 the ~~several~~ companies ~~as~~ DESCRIBED IN THIS ACT assessed by
 18 ~~it~~ THE BOARD at the rate ~~as~~ determined by ~~it, and~~ the
 19 BOARD. THE amount of tax to be paid by each ~~of said companies~~
 20 COMPANY ASSESSED shall be extended ~~upon said~~ ON THE assessment
 21 roll, opposite the description of ~~their respective properties~~
 22 THAT COMPANY'S PROPERTY. After the ~~completion of said~~ tax roll
 23 IS COMPLETED, and ~~prior to the twentieth day of~~ BEFORE June ~~7~~
 24 20 in each year, the ~~said~~ board shall attach ~~thereto~~ TO THE
 25 TAX ROLL a certificate ~~7~~ signed by the members of the board, or
 26 a majority ~~thereof, which~~ OF THE MEMBERS OF THE BOARD, THAT
 27 shall ~~be as follows:~~ STATE "We do hereby certify that we have

1 set down in the above assessment roll ~~—~~ all OF the property of
 2 railroad companies, express companies, union station and depot
 3 companies, telegraph and telephone companies, car loaning, stock
 4 car, refrigerator, ~~and~~ fast freight line, and other car com-
 5 panies, and other companies owning, leasing, running, or operat-
 6 ing cars, and sleeping car companies ~~—~~ liable to be taxed in
 7 this state, according to our best information, and that we have
 8 ~~estimated~~ DETERMINED the ~~same at what we believe to be the~~
 9 ~~true cash value thereof~~ TAXABLE VALUE OF THAT PROPERTY, and that
 10 we have assessed the taxes ~~thereon~~ ON THAT PROPERTY at the
 11 average rate of taxes for state, county, township, school,
 12 municipal, and other purposes levied through this state during
 13 the preceding year as determined by us."

14 (2) The ~~said~~ tax roll shall ~~thereupon~~ be ~~forthwith~~
 15 delivered to the commissioner of revenue, who shall immediately
 16 notify by registered mail ~~the several companies~~ EACH COMPANY
 17 taxed ~~thereon~~ to pay the taxes extended ~~thereon~~ ON THE TAX
 18 ROLL to the state treasurer. The ~~said~~ taxes ~~shall be~~
 19 ASSESSED ARE payable on ~~the first day of~~ July 1 following the
 20 assessment and levy ~~thereof~~ OF THOSE TAXES, and ~~shall be~~ ARE
 21 in lieu of all AD VALOREM taxes for state and local purposes, not
 22 including special assessments on property particularly benefited
 23 ~~—~~ made in any county, city, village, or township. All taxes
 24 not paid before ~~the first day of~~ August 1 in the year in which
 25 ~~the same~~ THOSE TAXES are payable shall bear interest
 26 ~~thereafter~~ FROM AUGUST 1 at the rate of 1% per month or ~~any~~
 27 fraction ~~thereof, except that~~ OF A MONTH. HOWEVER, if 1/2 of

1 the amount of ~~said~~ THE taxes ~~shall be~~ DUE ARE paid before
2 ~~the first day of~~ August 1, ~~then~~ the ~~remainder~~ REMAINING
3 TAXES DUE may be paid before ~~the first day of~~ December 1
4 ~~following~~ without interest, otherwise the ~~amount of said~~
5 taxes unpaid on ~~the first day of~~ August 1 shall bear interest
6 as ~~above~~ provided IN THIS SECTION. The taxes ~~so extended~~
7 ~~against said company shall forthwith become~~ LEVIED ARE a debt
8 ~~from each of said companies~~ to the state OF THE COMPANY
9 ASSESSED and ~~shall constitute~~ ARE a lien ~~upon~~ ON all OF the
10 property of ~~said companies~~ THAT COMPANY, real, personal, and
11 mixed. ~~which~~ A lien ~~shall take~~ UNDER THIS SECTION TAKES
12 precedence ~~of~~ OVER all demands, judgments, assignments by war-
13 ranty deed or otherwise, or decrees against ~~said companies,~~
14 ~~which~~ THE COMPANY ASSESSED. A lien and debt UNDER THIS SECTION
15 may be enforced by THE seizure ~~or~~ or sale of ~~said~~ THE property
16 ASSESSED or ~~such~~ ANY portion ~~thereof as may be~~ OF THE PROP-
17 ERTY ASSESSED necessary to satisfy the ~~same as hereinbefore~~
18 ~~provided~~ LIEN AND DEBT. The ~~state~~ board ~~of assessors~~ shall,
19 upon the completion of ~~said~~ THE TAX roll and the correction
20 ~~hereinbefore~~ OF THE TAX ROLL AS provided ~~for~~ IN THIS ACT,
21 annex to ~~said~~ THE TAX roll a warrant, signed by the ~~said~~
22 ~~state~~ board ~~or~~ or a majority of ~~them~~ THE BOARD, commanding
23 the commissioner of revenue to collect the ~~several sums men-~~
24 ~~tioned in the last column of such roll, and being the sum for~~
25 ~~which the said company was assessed and was liable to pay for a~~
26 ~~tax upon its property, under the provisions of this act for the~~
27 ~~purposes provided for in this act, and the said~~ TAXES DUE UNDER

1 THIS ACT. THE warrant shall authorize and command the
 2 commissioner of revenue, in case any corporation, company, or
 3 person named in the ~~assessment~~ TAX roll ~~shall neglect or~~
 4 ~~refuse to~~ DOES NOT pay ~~its~~ THE tax DUE UNDER THIS ACT, to levy
 5 the ~~same~~ TAX DUE by distress and sale of the ~~properties~~
 6 PROPERTY of ~~said~~ THAT corporation, company, or person or ~~such~~
 7 ANY portion ~~thereof as shall be~~ OF THAT PROPERTY necessary to
 8 raise sufficient money to satisfy ~~said~~ THE tax DUE and the
 9 expense of ~~said~~ THE sale, after giving the ~~same~~ CORPORATION,
 10 COMPANY, OR PERSON notice of ~~said sales~~ THE SALE as provided
 11 ~~for~~ in the general laws of this state for the sale of property
 12 seized for taxes and offered for sale. ~~Provided, That he~~
 13 HOWEVER, THE COMMISSIONER may bring an action in the name of the
 14 people of ~~the~~ THIS state ~~of Michigan~~ in any court of compe-
 15 tent jurisdiction in ~~the~~ THIS state, ~~of Michigan,~~ or in any
 16 other state, ~~for the enforcement of said~~ TO ENFORCE THE lien
 17 and ~~upon the recovery of~~ AFTER OBTAINING A judgment or decree,
 18 ~~therein,~~ the ~~same~~ JUDGMENT OR DECREE may be collected by exe-
 19 cution, levy, and sale. ~~, as in other cases, upon judgments in~~
 20 ~~courts of record.~~

21 Sec. 19. If ~~said~~ THE board ~~shall wilfully assess~~
 22 WILLFULLY ASSESSES any property at more or less than what the
 23 members taking part in making ~~such~~ THAT assessment believe to
 24 be its ~~true cash~~ TAXABLE value, ~~the members~~ EACH MEMBER
 25 voting in favor of ~~such~~ THAT assessment ~~shall be~~ IS guilty of
 26 a misdemeanor ~~, and on conviction thereof shall be punished~~
 27 PUNISHABLE by imprisonment in the county jail FOR not ~~exceeding~~

1 MORE THAN 1 year ~~7~~ or by a fine OF not ~~exceeding 5,000 dollars~~
2 ~~each~~ MORE THAN \$5,000.00.