STATE TAX DEPARTMENT
Act 155 of 1925

AN ACT to create a state tax department; to prescribe its powers and duties and the administration thereof; to provide for the transfer to said department of the powers and duties now vested by law in the board of state tax commissioners; to abolish said board, the powers and duties of which are hereby transferred, and to repeal all acts and parts of acts contravening any of the provisions of this act.

History: 1925, Act 155, Imd. Eff. May 1, 1925.

The People of the State of Michigan enact:

209.152 Board of state tax commissioners abolished; transfer of powers, duties and records.

Sec. 2. The powers and duties now vested by law in the board of state tax commissioners are hereby transferred to and vested in the state tax department, and all records, files, books and papers of every nature pertaining to the functions of said board shall be turned over to said state tax department and shall be preserved as a part of the records and files of said department. Upon the taking effect of this act, the board of state tax commissioners shall be abolished, and the powers and duties heretofore exercised and performed by said board, under authority of law, shall hereafter be exercised and performed by the state tax department. Whenever, in any law of the state, reference is made to the board of state tax commissioners, whose powers and duties are thus transferred, such reference shall be deemed to be made to the state tax department.

History: 1925, Act 155, Imd. Eff. May 1, 1925;—CL 1929, 3706;—CL 1948, 209.152.

209.153 Tax department; general supervision, duty to collect information; duty of assessing officers; penalty.

Sec. 3. The state tax department shall have general supervision of the administration of the tax laws of the state and shall render such assistance, and give such advice and counsel, to the assessing officers of the state as they may deem necessary and essential to an efficient administration of the laws governing assessments and the levying of taxes in this state. Said state tax department shall gather each year complete information relative to the assessment of property, properly classified, the levy of taxes thereon, and of the appraised value of the several classes of property exempt from taxation under the laws of the state, and such other information as said state tax department may deem to be of public interest. This information, arranged in proper form, shall be embodied in the regular report of the state tax department. It shall be the duty of all assessing officers of the state and all other public officers to promptly comply with requests made by said department for information provided for in this section and to render all possible assistance in the carrying out of the provisions hereof. Any assessing officer or other public officer who shall refuse to comply with the requirements of this section, or who shall persistently neglect to do so, shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than 50 dollars nor more than 300 dollars.

History: 1925, Act 155, Imd. Eff. May 1, 1925;—CL 1929, 3707;—CL 1948, 209.153.

209.154 Signature and seal on papers.

Sec. 4. All orders, certificates, and subpoenas made or issued by the state tax department shall be signed by the chairman and the seal of the department shall be affixed.

History: 1925, Act 155, Imd. Eff. May 1, 1925;—CL 1929, 3708;—CL 1948, 209.154.

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