

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

211.1 Property subject to taxation.

Sec. 1.

That all property, real and personal, within the jurisdiction of this state, not expressly exempted, shall be subject to taxation.

History: 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3824 ;-- CL 1915, 3995 ;-- CL 1929, 3389 ;-- CL 1948, 211.1

Constitutionality: Mailing of tax delinquency and redemption notices to a corporation at its tax address of record in the manner required by the General Property Tax Act is sufficient to provide constitutionally adequate notice. *Smith v Cliffs on the Bay Condominium Assoc.*, 463 Mich 420; 617 NW2d 536 (2000).

Compiler's Notes: For prior tax laws, see note to this section in Michigan Compiled Laws of 1970.

Popular Name: Act 206