

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

211.7 Federal property.

Sec. 7. Public property belonging to the United States is exempt from taxation under this act. This exemption shall not apply if taxation of the property is specifically authorized by federal legislative action or federal administrative rule, regulation, or lease.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3830;—Am. 1901, Act 44, Eff. Sept. 5, 1901;—Am. 1909, Act 309, Eff. Sept. 1, 1909;—Am. 1911, Act 174, Eff. Aug. 1, 1911;—CL 1915, 4001;—Am. 1919, Act 331, Eff. Aug. 14, 1919;—Am. 1925, Act 55, Eff. Aug. 27, 1925;—Am. 1927, Act 118, Imd. Eff. May 7, 1927;—CL 1929, 3395;—Am. 1931, Act 42, Imd. Eff. Apr. 23, 1931;—Am. 1933, Act 243, Eff. Oct. 17, 1933;—Am. 1939, Act 232, Eff. Sept. 29, 1939;—Am. 1941, Act 125, Imd. Eff. May 26, 1941;—Am. 1942, 2nd Ex. Sess., Act 8, Imd. Eff. Feb. 25, 1942;—Am. 1943, Act 131, Imd. Eff. Apr. 13, 1943;—Am. 1945, Act 76, Imd. Eff. Apr. 10, 1945;—Am. 1946, 1st Ex. Sess., Act 24, Imd. Eff. Feb. 26, 1946;—CL 1948, 211.7;—Am. 1949, Act 24, Imd. Eff. Mar. 29, 1949;—Am. 1949, Act 55, Eff. Sept. 23, 1949;—Am. 1951, Act 169, Eff. Sept. 28, 1951;—Am. 1952, Act 54, Eff. Sept. 18, 1952;—Am. 1955, Act 46, Imd. Eff. Apr. 29, 1955;—Am. 1958, Act 190, Eff. Sept. 13, 1958;—Am. 1960, Act 155, Eff. Aug. 17, 1960;—Am. 1961, Act 238, Eff. Sept. 8, 1961;—Am. 1963, Act 148, Eff. Sept. 6, 1963;—Am. 1966, Act 320, Imd. Eff. July 19, 1966;—Am. 1968, Act 342, Eff. Dec. 31, 1968;—Am. 1971, Act 109, Imd. Eff. Sept. 10, 1971;—Am. 1971, Act 189, Imd. Eff. Dec. 20, 1971;—Am. 1974, Act 358, Eff. Apr. 1, 1975;—Am. 1976, Act 135, Imd. Eff. May 27, 1976;—Am. 1976, Act 432, Imd. Eff. Jan. 11, 1977;—Am. 1978, Act 54, Imd. Eff. Mar. 10, 1978;—Am. 1980, Act 142, Imd. Eff. June 2, 1980.

Popular name: Act 206