

COLLECTION OF SPECIFIC TAXES (EXCERPT)
Act 226 of 1889

207.447 Property subject to tax distraint and sale.

Sec. 7. All property belonging to any corporation, copartnership, party or person, whether the same shall be personal or real, shall be deemed liable to distraint and sale under the provisions of this act, and in the case of railroad corporations shall include tracks, right of way, buildings and their appurtenances, fixtures and machinery of every description and character [whatsoever] whatever, to such railroad corporation belonging.

History: 1889, Act 226, Imd. Eff. July 1, 1889;—How. 1256g;—CL 1897, 4034;—CL 1915, 4266;—CL 1929, 3670;—CL 1948, 207.447.