

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

211.116 Assessment or review willfully erroneous; penalty.

Sec. 116.

If any supervisor or other assessing officer of any township or city shall willfully assess any property at more or less than what he believes to be its true cash value, he shall be guilty of a misdemeanor, and on conviction thereof he shall be punished by imprisonment in the county jail not exceeding 1 year, or by fine not exceeding 300 dollars, at the discretion of the court. If any board whose duty it is to review the assessment of an assessing officer shall willfully assess property at more or less than its cash value, the members voting in favor of such action shall severally be guilty of a misdemeanor and on conviction shall be punished by imprisonment in the county jail not exceeding 6 months, or by fine not exceeding 300 dollars, at the discretion of the court.

History: 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3939 ;-- CL 1915, 4115 ;-- CL 1929, 3509 ;-- CL 1948, 211.116

Popular Name: Act 206