

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

211.13 Personal property; taxable situs; persons assessable; assessment roll preparation.

Sec. 13.

(1) All tangible personal property, except as otherwise provided in this act, shall be assessed to the owner of that tangible personal property, if known, in the local tax collecting unit in which the tangible personal property is located on tax day as provided in section 2. If the owner is not known and a person is beneficially entitled to tangible personal property or has possession of tangible personal property, the tangible personal property shall be assessed to that person. However, a person with only a security interest and no ownership interest in tangible personal property without possession shall not be assessed as an owner of that tangible personal property.

(2) If tangible personal property is assessed to a person in possession of that tangible personal property, that person, unless contrary to a contractual provision, has a right of action for the amount of the taxes assessed against the owner or person beneficially entitled to that tangible personal property.

(3) An assessing officer is not restricted to any particular period in preparing the assessment roll and may survey, examine, or review property at any time prior to or after the tax day as provided in section 2.

History: 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3836 ;-- CL 1915, 4007 ;-- CL 1929, 3401 ;-- Am. 1941, Act 234, Imd. Eff. June 16, 1941 ;-- CL 1948, 211.13 ;-- Am. 1949, Act 285, Eff. Sept. 23, 1949 ;-- Am. 1954, Act 122, Imd. Eff. Apr. 19, 1954 ;-- Am. 1958, Act 209, Eff. Sept. 13, 1958 ;-- Am. 1964, Act 275, Eff. Aug. 28, 1964 ;-- Am. 1966, Act 288, Imd. Eff. July 12, 1966 ;-- Am. 1967, Act 136, Eff. Nov. 2, 1967 ;-- Am. 1998, Act 537, Imd. Eff. Jan. 19, 1999

Constitutionality: So long as each taxpayer with inventories in the assessing district has the same right of election and is taxed at the same rate after election, this section withstands the tests of constitutionality. *Ford Motor Company v Michigan State Tax Commission*, 400 Mich 499; 255 NW2d 608 (1977).

Popular Name: Act 206