

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

211.25 Description of real property.

Sec. 25.

(1) The description of real property may be as follows:

(a) If the land to be assessed is an entire section, it may be described by the number of the section, township, and range.

(b) If the tract is a subdivision of a section authorized by the United States for the sale of public lands, it may be described by the designation of the subdivision, with the number of the section, township, and range.

(c) If the tract is less than the subdivision, it may be described as a distinct part of the subdivision, or in a manner as will definitely describe it.

(d) In case of land platted or laid out as a town, city, or village, or as an addition to a town, city, or village, it shall be described by reference to the plat and by the number of the lots and blocks of that town, city, or village.

(e) When 2 or more parcels of land adjoin and belong to the same owner or owners, they may be assessed by 1 valuation if permission is obtained from the owner or owners. The assessing authority shall send a notice of intent to assess the parcels by 1 valuation to the owner or owners. Permission shall be considered obtained if there is no negative response within 30 days following the notice of intent.

(f) It is sufficient to describe the real property assessed upon a roll and in other proceedings under this act in the manner in use by initials, letters, abbreviations, and figures.

(g) In the case of the separate assessment of mineral rights not otherwise exempt under this act, it shall be sufficient to describe those mineral rights as provided in this section followed by the term "mineral rights only", and it shall be sufficient to describe those surface rights, which shall include all other rights in the property except mineral rights, as provided in this section followed by the term "surface rights only".

(2) The descriptions of real property of townships shall be arranged in the following manner:

(a) Acreage descriptions in numerical order of section beginning with section 1 of each township; a surveyed township being listed fully before a description of a second surveyed township, if any, is entered.

Lands included in an unincorporated village may be arranged without separation as to sections within a township.

(b) Government lots in a section shall be listed numerically.

(c) Descriptions listed in a private claim, if more than 1 private claim is located in the same township, the description of each claim shall be listed numerically.

(3) The descriptions of real property of islands shall be arranged and listed either by number or name of island.

History: 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3848 ;-- Am. 1915, Act 131, Eff. Aug. 24, 1915 ;-- CL 1915, 4019 ;-- CL 1929, 3413 ;-- Am. 1937, Act 22, Eff. Oct. 29, 1937 ;-- Am. 1941, Act 234, Imd. Eff. June 16, 1941 ;-- Am. 1945, Act 159, Imd. Eff. May 16, 1945 ;-- CL 1948, 211.25 ;-- Am. 1966, Act 288, Imd. Eff. July 12, 1966 ;-- Am. 1973, Act 109, Eff. Dec. 31, 1973 ;-- Am. 2012, Act 409, Imd. Eff. Dec. 20, 2012

Popular Name: Act 206