

**COLLECTION OF SPECIFIC TAXES (EXCERPT)**  
**Act 226 of 1889**

**207.444 Failure to report after notice; tax collection by state treasurer; failure to pay; forfeitures.**

Sec. 4. If, in not less than 40 days after mailing or sending the notice, as provided in section 3, the corporation, copartnership, party, or person refuses or neglects to pay the specific tax so estimated, and no appeal is taken as provided in this act, the state treasurer shall collect the specific taxes in the same manner as is provided in case of failure to pay the taxes after the report required by law has been made, as provided by section 1, and with a like forfeiture of all corporate or chartered rights and privileges in case the property distrained cannot be sold for want of bidders, or is insufficient to pay the tax, and the corporation does not within 30 days of the sheriff's return of the facts, pay the specific tax.

**History:** 1889, Act 226, Imd. Eff. July 1, 1889;—How. 1256d;—CL 1897, 4031;—CL 1915, 4263;—CL 1929, 3667;—CL 1948, 207.444;—Am. 2002, Act 348, Imd. Eff. May 23, 2002.