

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

**211.8b Personal property located on real property; taxable value.**

Sec. 8b. The taxable value of personal property located on a parcel of real property and assessed to the same person shall be calculated separately from the calculation of taxable value of the real property under section 27a. The taxable value of buildings on leased land shall be calculated separately from the taxable value of other personal property assessed to the same person. This section does not prohibit the filing of personal property statements combining personal property located on more than 1 parcel of real property.

**History:** Add. 1994, Act 415, Imd. Eff. Dec. 29, 1994.

**Popular name:** Act 206