

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

***** 211.97 THIS SECTION IS REPEALED BY ACT 183 OF 2005 EFFECTIVE DECEMBER 31, 2006

211.97 Rejected taxes on detached lands; statement to state treasurer; tax credit.

Sec. 97. The county board of commissioners shall furnish to the state treasurer a list of all taxes that have been rejected or charged back to their county upon property that has been detached from the county after the taxes were assessed. The state treasurer shall credit to that county the amount charged back, and charge that amount to the county in which the property is situated if the taxes have not been paid or reassessed.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3920;—CL 1915, 4095;—CL 1929, 3489;—CL 1948, 211.97;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

Popular name: Act 206