

JEOPARDY ASSESSMENT OF PERSONAL PROPERTY TAXES (EXCERPT)
Act 55 of 1956

211.694 Acceleration of due date of tax; lien; collection of tax.

Sec. 4. Upon the filing of such affidavit with the register of deeds, a personal property tax in the amount specified therein shall be immediately due and payable from the taxpayer therein named and shall be a lien against the property therein described to the same extent and of the same character as the lien provided in section 40 of Act No. 206 of the Public Acts of 1893, as amended, being section 211.40 of the Compiled Laws of 1948 . The treasurer shall have the same powers and duties in the collection of the tax so assessed as in the collection of personal property taxes regularly assessed under the general laws of this state.

History: 1956, Act 55, Imd. Eff. Apr. 2, 1956.