

**STATE BOARD OF ASSESSORS; ASSESSMENT OF PROPERTY OF CERTAIN PUBLIC UTILITIES  
(EXCERPT)  
Act 282 of 1905**

**207.14 Tax assessment; tax roll; certificate; time payable; interest; lien; warrant; collection; enforcement.**

Sec. 14.

(1) The state board of assessors shall tax the property of the companies subject to taxation under this act based upon the taxable value of the property determined by the state board of assessors and at the rate determined by the state board of assessors. The amount of tax to be paid by each company assessed shall be extended on the assessment roll, opposite the description of that company's property. After the tax roll is completed, and before June 20 in each year, the state board of assessors shall attach to the tax roll a certificate signed by the members of the state board of assessors, or a majority of the members of the state board of assessors, that states "We do hereby certify that we have set down in the above assessment roll all of the property of railroad companies, express companies, union station and depot companies, telegraph and telephone companies, car loaning, stock car, refrigerator, fast freight line, and other car companies, and other companies owning, leasing, running, or operating cars, and sleeping car companies liable to be taxed in this state, according to our best information, and that we have determined the true cash value and taxable value of that property, and that we have assessed the taxes on that property at the average rate of taxes for state, county, township, school, municipal, and other purposes levied through this state during the preceding year as determined by us."

(2) The tax roll shall be delivered to the commissioner of revenue, who shall immediately notify by registered mail each company taxed to pay the taxes extended on the tax roll to the state treasurer. The taxes assessed are payable on July 1 following the assessment and levy of those taxes, and are in lieu of all ad valorem taxes for state and local purposes, not including special assessments on property particularly benefited made in any county, city, village, or township. All taxes not paid before August 1 in the year in which those taxes are payable shall bear interest from August 1 at the rate of 1% per month or fraction of a month. However, if 1/2 of the amount of the taxes due are paid before August 1, the remaining taxes due may be paid before the immediately succeeding December 1 without interest, otherwise the taxes unpaid on August 1 shall bear interest as provided in this section. The taxes levied are a debt of the company assessed to the state and are a lien on all of the property of that company, real, personal, and mixed. A lien under this section takes precedence over all demands, judgments, assignments by warranty deed or otherwise, or decrees against the company assessed. A lien and debt under this section may be enforced by the seizure or sale of the property assessed or any portion of the property assessed necessary to satisfy the lien and debt. The state board of assessors shall, upon the completion of the tax roll and the correction of the tax roll as provided in this act, annex to the tax roll a warrant, signed by the board or a majority of the state board of assessors, commanding the commissioner of revenue to collect the taxes due under this act. The warrant shall authorize and command the commissioner of revenue, in case any corporation, company, or person named in the tax roll does not pay the tax due under this act, to levy the tax due by distress and sale of the property of that corporation, company, or person or any portion of that property necessary to raise sufficient money to satisfy the tax due and the expense of the sale, after giving the corporation, company, or person notice of the sale as provided by law for the sale of property seized for taxes and offered for sale. However, the commissioner may bring an action in the name of the people of this state in any court of competent jurisdiction in this state, or in any other state, to enforce the lien and after obtaining a judgment or decree, the judgment or decree may be collected by execution, levy, and sale.

**History:** 1905, Act 282, Eff. Sept. 16, 1905 ;-- Am. 1909, Act 49, Eff. Sept. 1, 1909 ;-- CL 1915, 4226 ;-- Am. 1917, Act 339, Eff. Aug. 10, 1917 ;-- CL 1929, 3565 ;-- Am. 1935, Act 104, Imd. Eff. May 28, 1935 ;-- CL 1948, 207.14 ;-- Am. 1956, Act 203, Eff. Aug. 11, 1956 ;-- Am. 1995, Act 257, Imd. Eff. Jan. 5, 1996

**Compiler's Notes:** Section 2 of Act No. 257 of 1995 provides: "This amendatory act shall take effect December 30, 1995. This amendatory act is intended to clarify that the taxable basis of property subject to tax under this act, including intangible property, is also subject to the limitations on taxable value provided in section 3, article IX, of the Michigan Constitution of 1963. This act is not intended to exempt any particular type of property."