

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

**207.4 Annual assessment of property of certain rail transportation, telephone, and telegraph companies; reports.**

Sec. 4.

(1) The state board of assessors shall annually determine the true cash value and taxable value of property having a situs in this state of all of the following:

- (a) Railroad companies.
- (b) Union station and depot companies.
- (c) Telegraph companies.
- (d) Telephone companies.
- (e) Sleeping car companies.
- (f) Express companies.
- (g) Car loaning companies.
- (h) Stock car companies.
- (i) Refrigerator car companies.
- (j) Fast freight line companies.

(k) All other companies owning, leasing, running, or operating any freight, stock, refrigerator, or any other cars not the exclusive property of a railroad company paying taxes on its rolling stock under this act, over or on the line or lines of any railroad in this state.

(2) For tax years that begin after December 31, 2005, the state board of assessors shall annually determine the true cash value and taxable value of property having a situs in this state of telegraph companies and telephone companies in the same manners as property assessed under the general property tax act, 1893 PA 206, MCL 211.1 to 211.157.

(3) The property of a telegraph and telephone company with gross receipts within this state for a year ending December 31 of not more than \$1,000.00 is exempt from taxation under this act.

(4) All telegraph and telephone companies doing business in this state shall make the report required under section 6.

**History:** 1905, Act 282, Eff. Sept. 16, 1905 ;-- Am. 1909, Act 49, Eff. Sept. 1, 1909 ;-- CL 1915, 4216 ;-- Am. 1917, Act 339, Eff. Aug. 10, 1917 ;-- CL 1929, 3555 ;-- CL 1948, 207.4 ;-- Am. 1956, Act 203, Eff. Aug. 11, 1956 ;-- Am. 1995, Act 257, Imd. Eff. Jan. 5, 1996 ;-- Am. 2002, Act 610, Imd. Eff. Dec. 20, 2002

**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."