

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

**207.5a Exemption of materials and supplies.**

Sec. 5a.

Materials and supplies, including repair parts and fuel of a company, corporation, copartnership, association, or person filing the sworn statement of property required by this act are exempt from taxation under this act.

**History:** Add. 1975, Act 235, Imd. Eff. Aug. 27, 1975