

**STATE TAX DEPARTMENT (EXCERPT)**  
**Act 155 of 1925**

**209.153 Tax department; general supervision, duty to collect information; duty of assessing officers; penalty.**

Sec. 3.

The state tax department shall have general supervision of the administration of the tax laws of the state and shall render such assistance, and give such advice and counsel, to the assessing officers of the state as they may deem necessary and essential to an efficient administration of the laws governing assessments and the levying of taxes in this state. Said state tax department shall gather each year complete information relative to the assessment of property, properly classified, the levy of taxes thereon, and of the appraised value of the several classes of property exempt from taxation under the laws of the state, and such other information as said state tax department may deem to be of public interest. This information, arranged in proper form, shall be embodied in the regular report of the state tax department. It shall be the duty of all assessing officers of the state and all other public officers to promptly comply with requests made by said department for information provided for in this section and to render all possible assistance in the carrying out of the provisions hereof. Any assessing officer or other public officer who shall refuse to comply with the requirements of this section, or who shall persistently neglect to do so, shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than 50 dollars nor more than 300 dollars.

**History:** 1925, Act 155, Imd. Eff. May 1, 1925 ;-- CL 1929, 3707 ;-- CL 1948, 209.153