

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**

**211.42 Tax roll; preparation; annexation and contents of warrant; loss of roll; copy of roll with warrant as tax roll.**

Sec. 42.

The supervisor shall prepare a tax roll, with the taxes levied as provided in this act, and annex to the roll a warrant signed by him or her, commanding the township or city treasurer to collect the several sums mentioned in the last column of the roll but the warrant shall not refer to the total or aggregate of the several sums mentioned in the last column, and to retain the amount receivable by law into the township treasury for the purpose therein specified, and to pay over as provided in section 43 to the county treasurer the amounts which are collected for state and county purposes, and to the treasurer of each school district the amounts which are collected for that school district as provided in section 43, and notify the secretary or director of each school district of the amount paid to the school district treasurer, and the remainder of the amounts specified in the roll for the purposes specified in the roll, and account in full for all money received on or before March 1 next following. The warrant shall authorize and command the treasurer, in case any person named in the tax roll neglects or refuses to pay the tax, to levy the tax by distress and sale of the goods and chattels of the person. The supervisor may make a new roll and warrant in case of the loss of the roll originally given to the township treasurer. The copy of the roll with the warrant annexed shall be known as "the tax roll."

**History:** 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3865 ;-- Am. 1897, Act 261, Eff. Aug. 30, 1897 ;-- CL 1915, 4037 ;-- CL 1929, 3431 ;-- Am. 1945, Act 269, Eff. Sept. 6, 1945 ;-- CL 1948, 211.42 ;-- Am. 1965, Act 72, Imd. Eff. June 22, 1965 ;-- Am. 1968, Act 347, Eff. Nov. 15, 1968 ;-- Am. 1979, Act 211, Eff. July 1, 1980

**Compiler's Notes:** Section 3 of Act 211 of 1979 provides: "The legislature shall annually appropriate an amount sufficient to make disbursements to local units of government for the necessary cost of any increased level of activity or service, beyond that required of a local unit of government by existing law, which is required by this amendatory act, pursuant to Act No. 101 of the Public Acts of 1979, being sections 21.231 to 21.244 of the Michigan Compiled Laws, which implements section 29 of article 9 of the state constitution of 1963."

**Popular Name:** Act 206