

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

**211.4 Real property; licensed homesteads; part-paid state lands; assessment; contents.**

Sec. 4.

All licensed homesteads lands, the fee of which is in the state, when the licensee is entitled to make final proof to obtain a patent for the same, shall be assessed and treated as real property. The interest in land of any person holding part-paid certificates for the purchase of any state lands shall be assessed separate from other property. The assessment shall describe the land and shall state therein that the title is in the state. The taxes, if not paid to the township treasurer, shall be returned and collected as hereinafter provided.

**History:** 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3827 ;-- CL 1915, 3998 ;-- CL 1929, 3392 ;-- CL 1948, 211.4

**Popular Name:** Act 206