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SECOND NATIONAL

ON

INHERITANCE and ESTATE
TAXATION

HELD AT

THE ROOSEVELT HOTEL
NEW ORLEANS, LOUISIANA

TUESDAY, NOVEMBER 10, 1925

X72991.73p

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UNDER AUSPICES OF
NATIONAL TAX ASSOCIATION

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of lots, of any city, village or township plat, where there has been judicial or legislative action vacating said plat, prior to January first, nineteen hundred thirteen, and where such are now being assessed by governmental subdivisions.

ADDED BY ACT NO. 208 OF 1918.

Cut-over, etc.,
lands exempt
from
taxation.

Sec. 1. (4192) Hereafter any cut-over or wild lands, as defined herein, which shall be actually purchased by any person for the purpose of making a home, shall be exempt from the payment of all taxes for a period of five years thereafter. Cut-over and wild lands shall be construed to mean any swamp land or land from which timber has been removed and no part of which description claimed to be exempted has ever been cultivated. The exemption herein provided for shall not be operative in any case, unless the purchaser, either upon contract or otherwise, actually resides upon and improves at least two acres thereof each and every year of the said five years in a manner to subject the same to cultivation: Provided, That the exemption herein provided for shall not extend to more than eighty acres purchased by any one person.

Proviso.

Application
for exemp-
tion.

Sec. 2. (4193) Any person claiming exemption under this act shall make application to the supervisor for exemption at the time assessment of the township is made, and the supervisor shall enter the person's name upon the assessment roll and the description of the land the same as though taxes were to be spread upon the land, and refer the application to the board of review of the township, who shall if the conditions entitling exemption have been complied with, order to be written after the description "Exempt under the cut-over and wild land act, first year," and each subsequent year thereafter if the conditions have been complied with, but using second year, third year, fourth year, fifth year successively, after which the land shall no longer be exempt under this act.

This act provides for the exemption from taxation for the period of five years under certain conditions of any cut-over or wild lands.

ACT NO. 88 OF 1909.

Bonds
exempt from
taxation.

Sec. 1. (4194) All bonds hereafter issued by any county, township, city, village or school district within the state of Michigan pursuant to statute are hereby exempted from all taxation.

Acts
repealed.

Sec. 2. (4195) All acts and parts of acts inconsistent herewith are hereby repealed.

ACT NO. 225 OF 1913

When audi-
tor general
shall accept
payment of
portion of
tax.

Sec. 1. (4198) Whenever any person, firm or corporation, owning or claiming to own one or more government subdivisions of land or one or more lots or blocks included within the limits of any township, village or city plat included in the assessment with other government subdivisions

TAXATION ACTS OF 1909, 1911, 1913, 1915, 1917, 1919
AND 1921, OTHER THAN THOSE AMENDING
THE GENERAL TAX LAW.

ACT NO. 84 OF 1909.

Sec. 64. (939) Armories erected by counties, cities, private corporations, corporations composed of national guard companies or private individuals, and used by organizations of the permanent organized militia, shall be exempt from all taxes, ordinary or extraordinary, whether levied by the state or by counties by municipalities, the same as other state property is exempt. Bonds, mortgages and other certificates of indebtedness made and issued by any municipality, organization or private individual for the purpose of erecting armories under this act, shall not be assessed or taxed as personal property for any purpose, when held by any person within the state of Michigan.

Exemption of armories, bonds, etc., from taxation.

NOTE.—This section exempts from taxation armory buildings and also exempts from taxation as personal property bonds, mortgages and other certificates of indebtedness secured by armory property.

ACT NO. 140 OF 1913.

Sec. 18. (2743) Within one week after the expiration of the time limited in the warrant for the collection of the taxes levied in said roll or within one week after the time to which said warrant may have been renewed or extended, if the treasurer has been unable to collect any of the taxes on his roll on real property, it shall be his duty to return all such unpaid taxes on real property to the county treasurer in the same manner and with like effect as returns by township treasurers. The taxes thus returned shall be collected in the same manner as other taxes returned to such county treasurer are collected under the provisions of the general tax laws of the State, and the same rate of interest and amount of charges shall be collected thereon, and all taxes upon lands so returned upon lands as delinquent shall be and remain a lien thereon until paid: Provided, That the county treasurer shall at the time that he makes his return to the Auditor General of delinquent taxes assessed under the general tax law, also make a return of all village taxes that were returned delinquent to his office and remaining unpaid on the first day of March of the year in which the return is made.

Return of unpaid taxes.

Collection.

Lien.

Proviso, return of village taxes.

This amendment provides for the return by the county treasurer of delinquent village taxes at the same time that other delinquent taxes are returned.

ACT NO. 125 OF 1913.

Sec. 1. (4187) The Auditor General is hereby authorized and empowered to cancel all taxes remaining undischarged as appears from his books, and the records of his office, assessed or reassessed upon any lots or blocks, or fractions

Certain taxes cancelled.

with the Auditor General a verified statement in writing containing the name, port of hail, tonnage and name of owner of such steam vessel, steam barge or steam boat, and shall thereupon pay into the state treasury a sum equal to ten cents for freighter or twenty cents for passenger boat per net ton on the registered tonnage of said vessel, and the said treasurer shall thereupon issue his receipt therefor.

Money,
where paid.

Sec. 3. (4250) The said State Treasurer shall annually, on or before the first day of December, pay into the county treasury of any county wherein is located the port of hail of any steam vessel, steam barge or steam boat complying with this act, all money so received from any steam vessel, steam barge or steam boat whose port of hail is within said county. The county treasurer of said county shall then pay to the city or township wherein is located the port of hail of said steam vessel, steam barge or steam boat such proportion of said money or tax as the amount of state and county tax paid by said city or township bears to the whole state and county tax in said county, as fixed and determined by the board of supervisors of said county at the annual meeting of said supervisors at which said board equalizes and apportionments the amount of taxes that shall be paid by such city or township for state and county purposes, and the balance shall be retained by said county treasurer for state and county purposes, in proportion to the amounts said state and county are each entitled to under such apportionment by said board of supervisors.

Note.—The act provides for a tonnage tax on steam water craft and is by implication an amendment to subdivision 4 of section 6 of the general tax law. Boats paying taxes under this act are not subject to assessment under the provisions of the general tax law.
This act takes effect August 1, 1911.

MINERAL RESERVATION ACT

ACT NO. 51, P. A. 1911.

Mineral, etc.,
rights, as
assessment of.

Section 1. All mineral, coal, gas, salt, gypsum, oil, mining or other rights in or to any lands within this state, or to the ores, oils, gravel, valuable deposits or minerals contained therein which shall heretofore have been or shall hereafter be reserved in any conveyance of such lands, the interest so reserved shall be valued and assessed against the owner at the true cash value as an interest in real estate by the assessors of the assessment district where such lands are situated at the time of making the annual assessment of the property within such assessment district, and the interests in said lands so reserved and so valued and assessed shall be placed and entered upon the assessment roll of such assessment district, and shall be subject to taxation as an interest in real property at the same rate and subject to all the pro-

of land or with other lots or blocks upon the tax roll, shall make an affidavit, or cause said affidavit to be made by any person having knowledge of the facts, to the Auditor General, setting forth that the said person, firm or corporation owns at the time of making said affidavit the said government subdivision of land or said lot, lots or blocks and that the same has been included upon the assessment roll and has been sold and is held as state tax land with other government subdivisions of land or with other lots or blocks and that the said affiant is desirous of paying all the taxes assessed against said land, and upon tender by such person, firm or corporation to the Auditor General the proportionate amount of taxes, interest and charges accrued against said description of land as appearing by the tax lists and records at the time said tender or payment and affidavit is made, it shall be the duty of the Auditor General upon payment, to issue to such person, firm or corporation, as aforesaid, a deed of the description or descriptions of land described in such affidavit.

Auditor
general to
issue deed.

This act provides that where several government subdivisions or several lots or blocks in any plat are held as State Tax Land as one description, the owner of any of the government subdivisions or lots or blocks may purchase the part owned by him without being required to purchase the entire description.

A purchase by a claimant of the title to real property from the State upon a false affidavit of ownership does not inure to the benefit of the former owner as a redemption.—Embury vs. Goodenough, 137 M. 140.

ACT NO. 70 OF 1911.

Sec. 1. (4248) In consideration of an annual payment into the state treasury by the owner of any steam vessel, steam barge or steam boat engaged in the carrying of passengers, holding license for such purpose, or carrying passengers and freight, owned within this State or hailing from any port thereof, and employed in the navigation of international waters or waters of the Great Lakes, of a sum equal to twenty cents per net ton on the registered tonnage thereof, and the annual payment into the state treasury by the owner of any steam vessel, steam barge or steam boat engaged in the carrying of freight only, owned within this State or hailing from any port thereof and employed in the navigation of international waters, of a sum equal to ten cents per net ton on the registered tonnage thereof, such payment shall be received in lieu of all taxes, and such steam vessel, steam barge or steam boat shall be and the same is hereby made exempt from all further taxation, either state, county or municipal, upon the payment of the sums herein provided.

Steam vessels,
etc., tonnage
tax.

Payment of taxes under this section construed as payment for taxes of next succeeding year.—Mackinaw Transportation Co. vs. Township of Mackinac, 173 M. 414.

Sec. 2. (4249) The owner of any steam vessel, steam barge or steam boat hailing from any port of this State and employed in the navigation of international waters or waters of the Great Lakes, to comply with the terms of this act, shall annually, on or before the first day of December, file

Verified
statement,
what to
contain.

Redemption.	<p>other interest therein that the said mineral right or reservation was purchased at such tax sale and that the same must be redeemed by the payment of taxes and interest as provided by law for the redemption of real property, which notice shall be substantially in the form required to be given by purchasers of real property at any tax sale thereof pursuant to the laws of this state, and in case such mineral right or reservation in the lands in such notice described shall not be redeemed by the owner thereof within the time limited by law, the owner of the surface right or any other interest therein may redeem such reserved interest at any time within thirty days next after the expiration of the period within which the owner of such interest might have redeemed the same, and thereupon shall be entitled to a conveyance by the state of its interest therein, and thereafter both the ore and mineral rights reserved in such land and the fee thereof shall be held in the same right, and the said lands shall be valued and assessed as a whole. In case the mining or mineral rights so reserved in any such lands shall not be redeemed by the owner thereof or by the owner of any other interest therein, the title to such mineral right or reservation shall vest in and become the property of the state and shall be disposed of or held as provided for in section four of this act.</p>
When title vested in state.	<p>Section 6. In assessing such lands for the purpose of taxation the value of the right reserved as fixed by the assessor shall be deducted from the whole value of such lands as fixed by him, and only the difference between the value of such reserved interest and the whole value of said lands as so fixed shall be assessed against the owner of the surface right, fee or the remaining interest therein.</p>
How assessed.	<p>Section 7. The assessing officer of the several assessment districts of this state may require the owner of any such mineral or mining right in any lands of this state to make return under oath to him of the value of such mineral right and the value at which the owner holds the same. It shall be the duty of the proper assessing officer of the territory or district in which such rights and the lands with which connected are situated, within the same time and in accordance with the method prescribed in the general tax law, to assess all such reserved rights at their true cash value. The statement of the owner of the value of such reserved rights shall in no wise be binding upon the assessing officer. Any person who refuses to furnish a sworn statement herein required shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be subject to imprisonment not to exceed six months or a fine not to exceed one hundred dollars, or both such fine and imprisonment in the discretion of the court: Provided, however, Such assessment shall be made as, and shall be subject to, revision and review in the same</p>
Right. value of. owner to make return.	
Assessment.	
Statement not binding.	
Proviso.	

visions of the laws of this state relating to the assessment and taxation of real property and providing for the collection of the taxes as levied and assessed against the same. The taxes so levied and assessed against such interest shall become a lien thereon in the manner provided by law in the case of taxes assessed and levied against real property, and may be enforced by the sale of such reserved rights as an interest in real estate in the manner provided for by the laws of this state for the enforcement and collection of taxes against real property.

Taxes to be
lien.

Section 2. In all cases where in the conveyance of real property within this state any such interest is reserved, the interest reserved and the interest conveyed shall be assessed and valued for the purposes of taxation as separate interests in the lands described, and in case of default of payment of the taxes levied and assessed against the same, and it shall become necessary to sell such property in the manner provided by law to enforce such taxes, the interest in such lands belonging to different owners shall be sold separately and the sale of any such separate interests shall not affect any other interest therein belonging to a different owner or owners.

Interest,
assessment
of.

Section 3. The owner of any separate interest in any such lands may become a purchaser at any tax sale of any other interest therein, and shall be entitled to hold the interest so acquired for his own use and benefit, and shall not be held to have acquired such interest for the joint benefit of himself and the owner of any other interest therein and the owners of such separate interests shall not be held to be tenants in common of the said lands, but such separate interests shall be held to be separate and distinct interests therein.

Owner may
purchase at
tax sale.

Section 4. In the event of said land not being redeemed within the time limited by law for the redemption of real property and the state shall acquire title to such mineral right or reservation, the right so acquired shall not be sold or disposed of, except in the manner provided by law for the disposition of ores and mineral, coal, gas, salt, gypsum and oil contained in public lands belonging to the state or by way of lease, the lessee of such mineral right to yield and pay a stipulated royalty upon all ores and minerals mined from such lands, the income derived from which shall be paid into the state treasury and become part of its public funds.

When land
not redeemed.

Section 5. It shall be the duty of the auditor general or of some other state officer designated by law, upon the expiration of the period within which real property sold for taxes may be redeemed by the owner and upon the expiration of which period a purchaser would under the law become entitled to a conveyance of the lands so purchased, to immediately give notice to the owner of such mineral, coal, gas, salt, gypsum, oil or mining right and to the owner of any

Mineral
rights, notice
of sale of.

Redemption.	<p>other interest therein that the said mineral right or reservation was purchased at such tax sale and that the same must be redeemed by the payment of taxes and interest as provided by law for the redemption of real property, which notice shall be substantially in the form required to be given by purchasers of real property at any tax sale thereof pursuant to the laws of this state, and in case such mineral right or reservation in the lands in such notice described shall not be redeemed by the owner thereof within the time limited by law, the owner of the surface right or any other interest therein may redeem such reserved interest at any time within thirty days next after the expiration of the period within which the owner of such interest might have redeemed the same, and thereupon shall be entitled to a conveyance by the state of its interest therein, and thereafter both the ore and mineral rights reserved in such land and the fee thereof shall be held in the same right, and the said lands shall be valued and assessed as a whole. In case the mining or mineral rights so reserved in any such lands shall not be redeemed by the owner thereof or by the owner of any other interest therein, the title to such mineral right or reservation shall vest in and become the property of the state and shall be disposed of or held as provided for in section four of this act.</p>
When title vested in state.	
How assessed.	<p>Section 6. In assessing such lands for the purpose of taxation the value of the right reserved as fixed by the assessor shall be deducted from the whole value of such lands as fixed by him, and only the difference between the value of such reserved interest and the whole value of said lands as so fixed shall be assessed against the owner of the surface right, fee or the remaining interest therein.</p>
Right, value of, owner to make return.	<p>Section 7. The assessing officer of the several assessment districts of this state may require the owner of any such mineral or mining right in any lands of this state to make return under oath to him of the value of such mineral right and the value at which the owner holds the same. It shall be the duty of the proper assessing officer of the territory or district in which such rights and the lands with which connected are situated, within the same time and in accordance with the method prescribed in the general tax law, to assess all such reserved rights at their true cash value. The statement of the owner of the value of such reserved rights shall in no wise be binding upon the assessing officer. Any person who refuses to furnish a sworn statement herein required shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be subject to imprisonment not to exceed six months or a fine not to exceed one hundred dollars, or both such fine and imprisonment in the discretion of the court: Provided, however, Such assessment shall be made as, and shall be subject to, revision and review in the same</p>
Assessment.	
Statement not binding.	
Proviso.	

manner and to the same extent as assessments of other property.

Section 8. This act shall be considered as remedial legis- Act, purpose
lation enacted for the purpose of equalizing taxation and of.
subjecting all interest in lands thereto and shall be so held
and construed.

Section 9. All acts or parts of acts inconsistent with or
contravening the provisions of this act are hereby repealed.

Section 10. This act is immediately necessary for the
preservation of the public safety.

Repealed.

ACT NO. 119 OF 1915

Sec. 1. (4251) Act number fifty-one of the Public Acts Act repealed.
of nineteen hundred eleven, entitled "An act to provide for
the assessment, valuation and taxation of mineral, coal, gas,
salt, gypsum, oil, mining or other rights reserved in or to
any lands in this State or to the ores, minerals, coal, gas,
salt, gypsum and oil contained therein against the owner
thereof as an interest in real property in any and all cases
where any mineral right in or to the ores, oils, mine, valuable
deposits, minerals contained therein, shall be or shall here-
tofore have been reserved to the grantor or any other per-
son in any conveyance thereof," is hereby repealed.

Sec. 2. (4252) The Auditor General is hereby authorized, Taxes to be
empowered and directed to cancel all taxes remaining undis- cancelled.
charged as appears from the records of his office or that may
be hereafter returned to his office upon the assessment of
mineral, coal, gas, salt, gypsum, oil, mining or other rights
reserved in or to any lands in this State assessed and re-
turned delinquent for such taxes under the provisions of act
number fifty-one of the Public Acts of nineteen hundred
eleven.

Sec. 3. (4253) The Auditor General is hereby authorized Sales to be
to cancel the sale of any and all mineral reservations here- cancelled.
tofore or hereafter made under the provisions of act number
fifty-one of the Public Acts of nineteen hundred eleven:
Provided, That in case any such mineral reservations are
sold to any individual, firm or corporation, it shall be the
duty of the Auditor General after the cancellation of such
sales, to refund to such purchaser the amount paid to pur-
chase, together with interest thereon from the date of pur-
chase to the date of cancellation at the rate of six per cent
per annum.

Sec. 4. (4254) That upon the cancellation of the amount Loss, how
of such taxes, the State, county, township, city or village stood.
shall stand the loss of their portion of such taxes.

This act repeals Act No. 51, P. A. 1911, known as the mineral reservation act.

ACT NO. 91 OF 1911.

Indebtedness, certain, taxable. "Mortgage," what to include.

Sec. 1. (4268) For the purposes of this act all indebtedness secured by liens upon real property shall constitute that class of credit upon which this act imposes a specific tax. The word "mortgage" as used herein shall include every mortgage or other instrument by which a lien is created over or imposed upon real property, notwithstanding it may also be a lien upon other property, or there may be other security for the debt, and shall also include executory contracts for the sale of real property, and deeds or other instruments that are given to secure debts.

The specific tax on mortgages and land contracts is in lieu of all general taxes, including special assessments.—*Union Trust Co. vs. Common Council of the City of Detroit*, 170 M. 492.

A land contract, executory in character, reserving to the vendor the legal title, creates a lien on real estate, and is subject to the mortgage tax law.—*Nelson vs. Breitenvischer*, 194 M. 20.

Taxation of mortgages and land contracts to their full value in addition to the assessment of the real estate, is not double taxation.—*Id.*

The provision exempting building and loan mortgages from the mortgage tax does not exempt from taxation.—*Rose vs. Stoll*, 199 M. 361.

Tax, amount of.

Sec. 2. (4269) A tax of fifty cents for each one hundred dollars and each remaining major fraction thereof of the principal debt or obligation which is, or under any contingency may be, secured by a mortgage upon real property situated within this State recorded on or after the first day of January, nineteen hundred twelve, is hereby imposed on each such mortgage, and shall be collected and paid as hereinafter provided: Provided, That no tax shall be imposed upon any debt or obligation which is, or under any contingency may be, secured by a mortgage upon such real estate as shall be owned and occupied by library, armory, benevolent, charitable, educational and scientific institutions, incorporated under the laws of this State, with the buildings and other property thereon, while occupied by them solely for the purposes for which they were incorporated: Provided, That such exemption shall not apply to fraternal or secret societies, but all charitable homes of such societies shall be exempt: Provided further, That no tax shall be imposed upon any debt or obligation which is, or under any contingency may be, secured by a mortgage upon any house of public worship with the land on which it stands, the furniture therein and all rights in the pews, and upon any parsonage, owned by any religious society of this State and occupied as such; which such mortgage is recorded on or after the first day of January, nineteen hundred twelve: Provided further, No tax shall be imposed upon any building and loan mortgage. The tax imposed by this section shall be in addition to the recording fee now provided for by law.

Proviso, library, etc.

Proviso, fraternal societies.

Further proviso, church, etc.

Further proviso, building and loan.

In computing the amount of the tax to be paid on the amount owing on a land contract, the county treasurer is to be guided by the face of the instrument, and where that instrument shows that the down payment was paid before the execution of the contract, the amount thereof should be deducted from the purchase price, and the tax computed on the balance.—*Shupert vs. Ingham Co. Treas.*, 214 M. 322.

manner and to the same extent as assessments of other property.

Section 8. This act shall be considered as remedial legis- Act, purpose
lation enacted for the purpose of equalizing taxation and of.
subjecting all interest in lands thereto and shall be so held
and construed.

Section 9. All acts or parts of acts inconsistent with or
contravening the provisions of this act are hereby repealed.

Section 10. This act is immediately necessary for the
preservation of the public safety.

Repealed.

ACT NO. 119 OF 1915

Sec. 1. (4251) Act number fifty-one of the Public Acts Act repealed.
of nineteen hundred eleven, entitled "An act to provide for
the assessment, valuation and taxation of mineral, coal, gas,
salt, gypsum, oil, mining or other rights reserved in or to
any lands in this State or to the ores, minerals, coal, gas,
salt, gypsum and oil contained therein against the owner
thereof as an interest in real property in any and all cases
where any mineral right in or to the ores, oils, mine, valuable
deposits, minerals contained therein, shall be or shall here-
tofore have been reserved to the grantor or any other per-
son in any conveyance thereof," is hereby repealed.

Sec. 2. (4252) The Auditor General is hereby authorized, Taxes to be
empowered and directed to cancel all taxes remaining undis- cancelled.
charged as appears from the records of his office or that may
be hereafter returned to his office upon the assessment of
mineral, coal, gas, salt, gypsum, oil, mining or other rights
reserved in or to any lands in this State assessed and re-
turned delinquent for such taxes under the provisions of act
number fifty-one of the Public Acts of nineteen hundred
eleven.

Sec. 3. (4253) The Auditor General is hereby authorized Sales to be
to cancel the sale of any and all mineral reservations here- cancelled.
tofore or hereafter made under the provisions of act number
fifty-one of the Public Acts of nineteen hundred eleven:
Provided, That in case any such mineral reservations are
sold to any individual, firm or corporation, it shall be the
duty of the Auditor General after the cancellation of such
sales, to refund to such purchaser the amount paid to pur-
chase, together with interest thereon from the date of pur-
chase to the date of cancellation at the rate of six per cent
per annum.

Sec. 4. (4254) That upon the cancellation of the amount Loss, how
of such taxes, the State, county, township, city or village stand.
shall stand the loss of their portion of such taxes.

This act repeals Act No. 31, P. A. 1911, known as the mineral reservation act.

Notice to mortgagor, etc.

in so doing the amount of all prior incumbrances upon such property or any portion thereof. The said Board of State Tax Commissioners shall cause notice to be served upon the mortgagor and the mortgagee in the manner hereinafter provided, and not less than ten days thereafter shall proceed to determine what proportion of the principal indebtedness secured by the mortgage shall be used as the measure of taxation within this State under the provisions of this act. The notice aforesaid shall be in manner and form as follows:

Form.

To the mortgagor and mortgagee named in the within described mortgage.

Take notice, That on the day of Anno Domini nineteen hundred, the Board of State Tax Commissioners of the State of Michigan, will meet in the offices of said commission at Lansing, Michigan, at o'clock a. m. (p. m.) to determine what proportion of the principal indebtedness secured by the mortgage given under date of by to shall be used as the measure of taxation within this State under the provisions of act number ninety-one of the Public Acts of nineteen hundred eleven, and that you are entitled to attend such meeting and to testify as to the correctness of the values placed upon the property included in said mortgage.

(Description)

BOARD OF STATE TAX COMMISSIONERS.

By
Secretary.

Service of.

The service of the said above notice shall be by registered mail and the said Board of State Tax Commissioners shall retain in its files the postmaster's receipt for same. If the person or persons entitled to said notice are dead, or if their estate shall be under control of a trustee or guardian, then and in such case notice as hereinbefore provided shall be served upon the executor or administrator of said deceased person or persons, or upon his or their heirs if there be no executor or administrator, or upon the trustee or guardian of any incompetent person with like effect as if served upon the mortgagee or mortgagor. In determining the separate values of the property covered by any such mortgage within and without this State for the purpose of ascertaining the proportion of the principal indebtedness secured by the mortgage which is taxable under this act, the Board of State Tax Commissioners shall consider only the value of the tangible property covered by such mortgage, taking into consideration in so doing the amount of all prior incumbrances thereon. For the purpose of determining such value, the Board of State Tax Commissioners may require the mortgagor or mortgagee or both to furnish the board by affidavit or verified report, such information or data as it deems

Separate values, how determined.

Sec. 3. (4270) The tax imposed by this act shall be paid to and collected by the treasurer of the county where such mortgage is first presented for record, in the manner following: Before said mortgage is received by the register of deeds for recording it shall be presented to the county treasurer, who shall as one of his official duties, compute and collect the taxes due thereon as provided by this act, and shall certify on said mortgage the amount secured thereby and the amount of taxes received by him. Said certificate shall be recorded by the register of deeds as a part of the record of said mortgage. If said mortgage is given wholly or partly as an indemnity, the mortgagee or owner thereof, shall attach thereto an affidavit showing the greatest amount for which it can, under any circumstances, become security, and the taxes shall be paid upon that amount, and no greater sum can be collected on said mortgage. Such certificate shall not be required with any mortgage made to indemnify the mortgagee as surety, or to secure the performance by the mortgagor of any contract which does not require the payment of a specified sum of money, nor with any mortgage made to correct or perfect a mortgage previously recorded, on which the charges imposed by this act have been paid, if no new or additional indebtedness is created thereby. For a willful misstatement of the amount for which said mortgage can, in any event, become security, said mortgagee or the owner of said mortgage shall be deemed to have subjected himself to the pains and penalties of perjury.

How paid,
etc. comput-
ing, etc.

Certificate
recording of.

Willful mis-
statement.

The mortgage tax is to be computed upon the amount shown upon the face of the instrument to be owing, and if that fails to show the first payment to have been made before the execution of the instrument, then the tax must be paid on the full consideration therein.—Detroit Land Contract Co. vs. Green, 202 M. 464. Endorsements on the back of a land contract are no part of it, and should not be considered by the treasurer in computing the tax.—Id.

Sec. 4. (4271). Am. Act 213 of 1921. If the mortgage shall cover and describe real property situated partly within and partly without this State, then there shall be included in or attached to said mortgage a statement of the value of said property located in this State and of the value of said property located without this State. The mortgagor shall take oath, which may be administered in the acknowledgment of said mortgage, that the values placed upon the property covered by the mortgage are the true values thereof, to the best of his knowledge and belief, and for a willful misstatement of any such values he shall be deemed guilty of perjury. When the real property covered by said mortgage is located partly within this State and partly without this State, the mortgage shall, before being presented for record in any county in this State, be submitted to the Board of State Tax Commissioners, and it shall be the duty of said board to determine what proportion shall be taxable under this act, by determining the relative value of the mortgaged property within this State as compared with the total value of the entire mortgaged property taking into consideration

Property
partly with-
out the state.

When mort-
gage sub-
mitted to tax
commission-
ers.

mortgage shall, at the end thereof, contain a sworn statement of the amounts advanced thereon and secured thereby, and the tax herein provided shall be computed on that basis.

When further amount advanced, etc. When a further amount is about to be advanced thereon or become secured thereby the mortgagee shall immediately notify the board of state tax commissioners and it shall be the duty of said board to determine the amount of tax to be paid thereon in the same manner as provided herein for determination of the original tax thereon. The treasurer and recording officer of the county in which the original tax was paid shall be notified of such determination by the secretary of said board and the tax shall thereupon become due and payable and shall be paid in the same manner as the original tax on said mortgage. If such additional tax is not paid as required by this section such trust mortgage and evidence of indebtedness, bonds or securities secured thereby shall be unenforceable until said tax is paid and such additional tax shall draw interest at the rate of one per cent per month from the date when the first became due. On or before the tenth day of January in each year thereafter the mortgagor shall file a sworn statement with the board of state tax commissioners, setting forth the amount of bonds issued during the preceding calendar year under the provisions of said mortgage, the total amount of bonds issued under said mortgage and the amount of such bonds outstanding on the first day of January of the year in which such report is made.

When additional tax unpaid. No trust mortgage shall be discharged until the trustee therein shall have filed an affidavit that all taxes for which such mortgage is liable have been duly paid. Any person making a false affidavit under this provision shall be liable to prosecution for perjury.

When discharged.

Where a Michigan corporation executed a blanket trust mortgage securing bonds which were only partly issued prior to January 1, 1912, and thereafter issued more bonds and increased its mortgage indebtedness in pursuance of provisions in the trust instrument on the basis of other property purchased, it was not entitled to have a supplemental instrument, reciting the original trust arrangement and covering the subsequently acquired property placed on record without paying the entire tax on the whole amount of bonds issued.—*Economy Power Co. v. Daskam*, 174 M. 402; *Steel and Tube Co. of America v. Bd. of State Tax Coms.*, 225 M. 59.

When recorded before act effective. Sec. 6. (4273) The owner of any mortgage which is now, or which may be recorded before this act takes effect, may present to the county treasurer of the county in which said property is situated an affidavit setting forth the mortgage and the place of record thereof and the amount of principal secured thereby which is unpaid, and may pay a like tax of one-half of one per cent upon such amount, and thereafter said mortgage for the purpose of taxation is to be considered and treated the same as other mortgages provided for in this act. Said affidavit shall be recorded in the office of the register of deeds and shall be prima facie proof of the amount of the principal unpaid on said mortgage. Mortgages given prior to January first, nineteen hundred twelve, and on which the registry tax provided for in this act shall not be paid,

necessary for such purpose, or the board may take the testimony of the mortgagor or any other person in relation thereto, and if any person whose testimony is desired can be found within this State, may require him by subpoena to attend before the board at a specified time and place for the purpose of testifying in relation to the values of such property. When said Board of State Tax Commissioners shall have determined the amount of tax due on said mortgage, said board shall file notice in writing of such determination with the treasurer of the county in which the mortgage will first be presented for record and to the register of deeds or recording officer of each county in which any part of the mortgaged property in this State is situated, and said board shall forthwith serve notice of said determination in writing upon the mortgagor and mortgagee in the manner hereinbefore specified for serving notice of examination by said Board of State Tax Commissioners and in form as herein-after provided, and said mortgage upon which said tax is due shall not be received for record until the tax determined upon by the Board of State Tax Commissioners, shall have been paid in full. The Board of State Tax Commissioners shall adopt rules to govern their procedure, and the manner of taking evidence in these matters, and may require certified statements to be furnished by the board of assessors or register of deeds or recording officer of the respective counties in relation thereto. The provisions of this section relating to the refusal of receiving a mortgage for record until the tax thereon has been paid in full shall not apply to mortgages made in trust to secure payment of bonds or obligations issued or thereafter to be issued, when only a partial amount of the indebtedness has been advanced thereon at the time of presentation for record. The aforesaid notice of the determination of the Board of State Tax Commissioners shall be in form as follows:

Notice of determination, filing of.

May adopt Rules.

Notice of determination, form of.

To the mortgagor of the within described instrument:

Take notice, That the tax upon the mortgage (deed of trust or other instrument) given under date of
 by to
 has been determined by this board to be.....
 Said instrument will not be admitted to record in any county in the State of Michigan until said tax shall have been paid and discharged.

BOARD OF STATE TAX COMMISSIONERS.

By
Secretary.

Sec. 5. (4272) Am. by Act 213 of 1921; Am. by Act 216 of 1923. In case of mortgages made in trust to secure payment of bonds or obligations issued or to be issued thereafter, if only a partial amount of the indebtedness has been advanced thereon at the time of presentation for record, such

Mortgages made in trust.

certificate required for the purpose of recording such mortgage in any other county.

Note.—This act provides for a specific tax upon mortgages recorded on or after January 1, 1912. Such taxes may also be paid (at the option of the owner of such mortgage) on mortgages recorded prior to that date. Mortgages upon which taxes are paid under the provisions of this act are not subject to assessment under subdivisions 6 and 12 of the general tax law.

Credits⁶
exempted.

Sec. 10. (4277) Am. by Act 213 of 1921. All credits upon which this act imposes a specific tax shall, when such taxes have been fully paid, be exempt from further general taxes under the laws of this State. All acts and parts of acts in contravention of the provisions of this act are hereby repealed.

Conflicting
acts.

Where the evidence shows that plaintiff, a banking firm, or co-partnership, had invested an amount of their capital stock in mortgages and land contracts, upon which the specific tax had been paid under the mortgage tax law, no additional tax could be imposed under the general tax law.—Bank of Tustin of J. M. Ferry & Co. vs. Township of Burdell, 184 M. 131.

ACT NO. 189 OF 1918, AS AM. ACT 27, 1917.

Specific tax
on certain
negotiable
bonds.

Sec. 1. (4278) In all cases where negotiable bonds are secured by a mortgage upon or trust deed of real or personal property, executed to a trustee for the benefit of the holders of the bonds mentioned, which mortgage or trust deed was recorded in Michigan prior to January first, nineteen hundred twelve, the holder of any bond or bonds thus secured may pay a specific tax of one-half of one per cent upon the principal mentioned in such bond as hereinafter provided.

Person desir-
ing to pay
may present
bond.

Sec. 2. (4279) Am. Act 27 of 1917. The person desiring to pay such specific tax may present any bond as above described to the county treasurer of any county in which he resides or in which he may be, and pay to such county treasurer the tax of one-half of one per cent of the principal sum thereof, and the treasurer shall endorse upon such bond a certificate signed by him that such tax, stating the amount thereof and the date of payment, has been paid.

Endorsement
on bond.

County treas-
urer to keep
separate
account.

Sec. 3. (4280) The county treasurer shall keep a separate account of said specific taxes paid to him and a record of the bonds on which the same are paid, and shall on the first day of each month transmit to the State Treasurer one-half of the moneys in his possession belonging to that account, and the county treasurer shall credit to the general fund of the county the specific taxes collected by him as aforesaid. The State Treasurer shall place the same to the credit of the general fund to be used for general state purposes.

Exempt from
further tax.

Sec. 4. (4281) The bond on which such specific tax shall have been paid as above provided shall forever thereafter be exempt from further general taxes under the laws of this State, in the hands of whomsoever may hold the same.

This act provides for the payment of a specific tax on negotiable bonds secured by mortgage or trust deed where such mortgage or trust deed was recorded in this state prior to January 1, 1912.

The person desiring to pay such taxes must present the bond to the county treasurer, and the county treasurer must endorse on the bond the payment of the tax.

shall remain under the present ad valorem system of taxation and shall be assessed and taxed under the present law.

Taxes on a land contract executed before the taking effect of the mortgage tax law of nineteen hundred eleven, but not recorded prior to January first, nineteen hundred twelve, are to be computed on the amount appearing to be due on the face of said contract and not on the amount actually due as shown by an affidavit annexed to said contract.—Bowen v. Moeller, 171 M. 347.

Sec. 7. (4274) The county treasurer shall keep a separate account of said specific taxes collected by him and shall on the first day of each month, transmit to the State Treasurer one-half of the moneys in his possession belonging to that account, and the county treasurer shall credit to the general fund of the county the specific taxes collected by him as aforesaid. The State Treasurer shall place the same to the credit of the general fund, to be used for general State purposes.

Specific taxes, where credited.

Sec. 8. (4275) No mortgage or land contract, which is subject to the tax imposed by this act shall be released, enforced, discharged of record or received in evidence in any action or proceeding at law or in equity, nor shall any assignment of or agreement extending any such mortgage or land contract be recorded until the tax imposed thereon by this act shall have been paid as in this act provided. No judgment or final order in any action or proceeding at law or in equity shall be made for the foreclosure or enforcement of any such mortgage or land contract, which is subject to the tax imposed by this act, or any debt or obligation secured thereby, until the tax imposed by this act shall have been paid as provided in this act. The certificate of the county treasurer in form as hereinafter provided, shall be prima facie evidence of the payment of the tax.

Contract, when released, etc.

Certificate treasurer, form.

The certificate aforesaid shall read as follows:

State of Michigan, }
County of..... } ss.

I hereby certify that the tax due upon the mortgage given by, mortgagor to mortgagee, covering the property therein described and recorded on page of liber in the register of deed's office for the county of, State of Michigan, has been paid in full.

County treasurer for county, Michigan.

No mortgage on land contract, which is subject to the tax imposed by this act can be released, enforced, discharged of record, or received in evidence until the tax has been paid.—Nelson vs. Breitenwischer, 194 M. 29; Rodenhouse vs. DeGools, 186 M. 492.

Sec. 9. (4276) Where a mortgage covers property in more than one county in this State, the tax herein provided shall be paid in the county where the same is first presented for record and no tax shall be imposed or additional treasurer's

When property in more than one county.

Sec. 5. (4286) All acts or parts of acts in contravention of the provisions of this act are hereby repealed.

This act provides for the payment of a specific tax on any bond, note or debt secured by a mortgage on real property recorded in any state or country other than Michigan and not recorded in this state.

The person desiring to pay the tax must present the bond or note to the county treasurer, and the county treasurer must endorse on the bond or note the payment of the tax.

ACT 86 OF 1917.

- Private forest reservations. Sec. 1. Upon any tract of land not exceeding one hundred sixty acres, where at least one-half is improved and devoted to agricultural purposes in this State, there may be selected by the owner or owners thereof, as a private forest reservation, a portion thereof not exceeding one-fourth of the total area of said tract, upon filing with the treasurer of the county in which it is located a description of such forest reservation as is hereinafter provided.
- When subject to act. Sec. 2. If any land owner shall plant not less than twelve hundred trees on each acre of selected private forest reservation, then it shall become subject to this act as herein provided.
- Idem. Sec. 3. Upon any tract selected as a private forest reservation which is partially stocked with forest trees, the owner may plant a sufficient number of forest trees to assure a spacing of approximately six by six feet on the open areas, when the same shall become subject to this act as in section two.
- Cattle, etc., when may pasture upon. Sec. 4. No land owner shall receive the benefit of this act who shall permit cattle, horses, sheep, hogs or goats to pasture upon such reservation until at least ninety per cent of the trees are two inches in diameter, and then only under such rules and regulations as may be made by the State Board of Agriculture.
- How maintained. Sec. 5. The forest reservation shall at all times be kept fully stocked with forest trees under such rules and regulations as may be made from time to time by the State Board of Agriculture, and shall at all times be maintained as a woodlot.
- Restocking. Sec. 6. Whenever any trees are removed from such private forest reservation, provision shall be made for complete restocking with forest trees under such rules and regulations as may be made by the State Board of Agriculture.
- What considered forest trees. Sec. 7. The varieties of ash, hemlock, beech, maple, pine, oak, hickory, basswood, elm, locust, walnut, butternut, ironwood, cedar, larch, tuliptree, mulberry, osage orange, sassafras, catalpa and such other trees as the State Board of Agriculture may recommend shall be considered forest trees within the meaning of this act.
- Record of reservations. Sec. 8. It shall be the duty of the treasurer of each county to keep a record of all private forest reservations within such county as the same may be selected by the owner or owners thereof under this act; and said treasurer shall, on or before

ACT 142 OF 1918, AS AM. BY ACT 178 OF 1917.

Sec. 1. (4282) The words "secured debts" as used in this act shall include: "Secured debts" what to include.

(1) Any bond, note or debt secured by mortgage or real property recorded in any state or county other than Michigan, and not recorded in the State of Michigan.

(2) Any and all bonds, notes or written or printed obligations, parts of a series of similar bonds, notes or obligations, the payment of which is secured by a mortgage or deed of trust of real or personal property, or both, which mortgage or deed of trust is recorded in some place outside of the State of Michigan and not recorded in the State of Michigan.

(3) Any and all bonds, notes or written or printed obligations, forming part of a series of similar bonds, notes or obligations, which are secured by a deposit of any valuable securities, as collateral security for the payment of such bonds, notes or obligations, under a deed of trust or collateral agreement held by a trustee. The term "secured debts" as used in this act shall not include securities held as collateral to secure the payment of bonds taxable under this act.

Sec. 2. (4283) Am. Act 173 of 1917. Any person may take or send to the office of the treasurer of the county where he resides, any secured debt as defined in section one of this act, or any bond or other obligation issued by any foreign country or by any state, county, township, city, village, school district, or good roads district or other governmental subdivision outside of this state and may pay to the county a tax of one-half per centum on the face value thereof and the treasurer shall thereupon endorse upon said secured debt or municipal bond a certificate that such tax, stating the amount thereof, has been paid and the date of such payment and certifying that the same is exempt from taxation, which endorsement shall be duly signed and dated by the treasurer or his duly authorized representative. The treasurer shall keep a record of such endorsements with a description of such secured debt or municipal bond, together with the name and address of the person presenting same and the date of registration. Specific tax, amount, etc.

Sec. 3. (4284) The county treasurer shall keep a separate account of said specific taxes collected by him, and shall on the first day of each month, transmit to the State Treasurer one-half of the money in his possession belonging to that account, and the county treasurer shall credit to the general fund of the county, the specific taxes collected by him as aforesaid. The State Treasurer shall place the same to the credit of the general fund, to be used for general state purposes. Duty of county treasurer.

Sec. 4. (4285) Secured debts upon which said specific tax shall be paid, shall be exempt from further general taxes under the laws of this State. Exempt from further tax.

such appraised valuation; and, on his refusal or neglect to make such payment, the tax collector shall levy upon such timber for collection in such fee in the manner provided by law for the collection of personal taxes.

Sec. 12. All acts or parts of acts inconsistent with the provisions of this act are hereby repealed.

NOTE.—This act provides for private forest reserves and the exemption of same from taxation.

ACT 116 OF 1917.

Payment of
state tax to
counties.

Sec. 1. On the first day of December, nineteen hundred seventeen, and on the first day of December in each and every year thereafter, there shall be paid into the treasury of each county in this State in which may be located any State tax homestead or State swamp lands under the control and supervision of the Public Domain Commission, a tax of five cents per acre, or major portion thereof, of all such lands as shall belong to the State on the first day of December in each year, which tax shall be in lieu of all other taxes now levied against such State land under any existing law. The money so received by any county shall be placed in the general fund and shall be expended under the supervision of the board of supervisors of such county upon the trunk line highways within such county in the manner prescribed by law and in accordance with the suggestions of the State Highway Commissioner: Provided, however, That if no such trunk line highways are established within the county in which such State tax homestead or State swamp lands are located, then the tax provided by this act shall be expended upon the highways of such county under the supervision of the board of supervisors and in accordance with the suggestion of the State Highway Commissioner.

Expended on
trunk line
highways.

Proviso.

Duty of
commission.

Sec. 2. The Public Domain Commission shall enter upon their records against each description of said lands the amounts provided by this act and shall certify the same to the Auditor General, who shall draw his warrant on the State Treasurer therefor, to be paid out of any moneys in the general fund not otherwise appropriated. Such amounts shall be forwarded by the Public Domain Commission to the county treasurers.

Section
repealed.

Sec. 3. Section fifty-five of act number fifty-nine of the Public Acts of nineteen hundred fifteen, entitled "An act to provide for the construction and improvement of highways, to borrow money therefor, and the assessment and collection of taxes for the construction thereof, and to limit the sums of money to be paid by counties for highway purposes," is hereby repealed.

NOTE.—This act provides for the payment by the state of a tax of five cents an acre upon state lands to the county treasurer of the county in which the lands are located to be used for trunk line highways.

the first Monday in April in each year, certify to the supervisor or assessor of each township a description of the selected private forest reservations therein, and the name of the owner or owners thereof.

Sec. 9. It shall be the duty of the supervisor or assessor ^{Idem.} in each township to keep a record of all private forest reservations within his township as certified to him by the treasurer of said county, and he shall require the owner or his agent to subscribe under oath the extent and description of the land selected as private forest reservation and that the number of trees is as required by this act and that he will maintain the same according to the intent of this act.

Sec. 10. The said Board of Agriculture shall also prescribe ^{Application form of.} the form of application and contract to be filed with the treasurer of the county wherein such application shall be made, and form of notice by treasurer to supervisor or other assessing officer.

Sec. 11. It shall be the duty of the supervisor or assessor ^{Supervisor, etc., to examine.} to personally examine the various private reservations when the real estate is assessed for taxation, and to note upon his return, the condition of the trees, and that same are properly planted and continuously cared for, in order that the intent of this act may be complied with. If the said private reservation is properly planted and continuously cared for in accordance with the provisions of this act, such part of its value as is over and above one dollar per acre shall be exempt from all taxation: ^{Proviso.} Provided, When any owner of a forest reservation provided for in this act shall desire to cut and harvest trees in said reservation, except for firewood or building material for the domestic use of said owner or his tenant, he shall notify the tax assessor of his district of his said intention and after such trees are cut, and before their removal from the land, the owner shall make an accurate measurement or count of all the trees cut, and file with the assessor a true and accurate return of such measurement or count and of the variety and value of the trees so cut. The assessor shall forthwith assess the stumpage value of the timber so cut and shall issue a license to remove said timber, which license shall be in effect upon payment to the collector of taxes of the district of a fee of five per cent of such appraised valuation. The assessor shall notify the clerk and the tax collector of his district of the issuance of such license. If any such timber is removed without payment of such license fee, it shall be the duty of the tax collector to levy upon such timber for collection of such license fee in the manner provided by law for collection of personal taxes. If the owner of any such forest reservation desires at any time to withdraw his land from such classification, or fails to comply with the provisions of this act, the tax assessor of his district shall estimate the cash value of the timber on the stump and the owner shall pay a fee of five per cent of

Proviso.

through the original or government title to set aside, vacate or annul the said deed or the title derived thereunder: Provided, That as to all lands heretofore deeded to the state under the provisions of said section one hundred twenty-seven of said act two hundred six of the public acts of eighteen hundred ninety-three, the title of the state thereto shall be deemed to be absolute and complete after a period of six months from the taking effect of this act, and no suit or proceeding shall thereafter be instituted by any person claiming through the original or government title to set aside, vacate or annul said deed or deeds or the title derived thereunder.

This section is constitutional and valid in limiting the time to six months in which to institute proceedings to vacate or annul any tax homestead deed.—*Beuthien v. Dillon*, 160 M. 898; *Chido v. Williams*, 190 M. 367; *Darrow v. Minneapolis, St. Paul and Sault Ste. Marie R. R. Co.*, 198 M. 666.

CHECKED
2003-04

ACT NO. 188 OF 1917.

Sec. 1. The public domain commission is hereby authorized and empowered to sell and dispose of any primary school, swamp, tax homestead or other lands held by the state subject to the control of the said public domain commission, in pieces or parcels of less than a legal subdivision, to any telephone, telegraph, transmission or power company or corporation, for a right of way over and across any such lands, and the board of agriculture is also hereby authorized to sell or dispose of any agricultural college lands not included within the forest reserve in the counties of Alcona and Iosco, in pieces or parcels of less than a legal subdivision, to any telephone, telegraph, transmission or power company for a right of way over and across any such agricultural college lands. Any of such lands shall not be sold or disposed of for any right of way for less than twice the appraised value per acre of such lands at the time of the withdrawal of such lands from sale.

Primary school land, etc., sale of for right of way.

Minimum sale price.

NOTE.—The act provides for the sale by the Public Domain Commission or the Board of Agriculture of the right of way across state lands to telephone, telegraph, power and railroad companies.

ACT NO. 74 OF 1923.

Section 1. The auditor general is hereby authorized to cancel the taxes of the years eighteen hundred eighty-five and eighteen hundred eighty-six upon all descriptions of land on which the taxes remain unpaid as shown by the records in his office. Such cancellation when made shall operate to extinguish the lien of the state and any municipality thereof for the taxes of such years. Upon the cancellation of the amount of such tax, the state, county, township, city or village shall stand the loss of their portion of such tax.

Certain taxes cancelled.

Sec. 1. (4160) All deeds heretofore or hereafter made upon sale of land reserved and withheld from entry under the homestead right in pursuance of section one hundred thirty-one of act two hundred six of the public acts of eighteen hundred ninety-three, and acts amendatory thereto shall be prima facie evidence of title in fee in the grantee named in such deeds of the land described therein.

Certain deeds prima facie evidence of title.

All deeds issued by the state land commission upon sale of tax homestead lands convey an absolute title.—Chido v. Williams, 189 M. 367.

Sec. 1. (4161) After the expiration of six months from and after the time when any deed made to the state under the provisions of section one hundred twenty-seven of act two hundred six of the public acts of eighteen hundred ninety-three, being the general tax law, and acts amendatory thereto, shall have been recorded in the office of the register of deeds for the county in which the land so deeded shall be situated, the title of the state in and to the same shall be deemed to be absolute and complete, and no suit or proceeding shall thereafter be instituted by any person claiming

When state title deemed absolute.

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*Am. by Act 213 of 1921 and 246 of 1923.