

12-1,106. Same; time of payment; collection. Taxes levied by counties, cities and townships pursuant to this act shall be due and payable at the time or times prescribed by law for the payment of personal property taxes. The county treasurer of each county in which taxes are levied pursuant to this act shall include a statement of the amount of the tax so computed with the personal property tax statement of each taxpayer. When the amount of tax levied pursuant to this act is less than \$5, such tax shall be cancelled. The tax levied pursuant to this act shall be collected by the county treasurer and the sheriff in the same manner as personal property taxes are collected.

History: L. 1982, ch. 63, § 6; May 13.