

**273.36 ELECTRIC LIGHT AND POWER COMPANIES.**

Personal property of electric light and power companies having a fixed situs in any city in this state shall be listed and assessed where situated, without regard to where the principal or other place of business of the company is located. Transmission lines having a voltage of 69 kv and above, all attachments and appurtenances thereto, having a fixed situs in this state, other than in an unorganized township, shall be listed and assessed where situated, without regard to where the principal or other place of business of the company is located.

**History:** (2012) 1921 c 482; 1973 c 123 art 5 s 7; 1980 c 607 art 10 s 1