

**SUBCHAPTER II. LISTING, APPRAISAL, AND ASSESSMENT OF PROPERTY AND  
COLLECTION OF TAXES ON PROPERTY.**

Article 11.

Short Title, Purpose, and Definitions.

**§ 105-271. Official title.**

This Subchapter may be cited as the Machinery Act. (1939, c. 310, s. 1; 1971, c. 806. s. 1.)