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

211.53a Recovery of excess payments not made under protest.

Sec. 53a.

Any taxpayer who is assessed and pays taxes in excess of the correct and lawful amount due because of a clerical error or mutual mistake of fact made by the assessing officer and the taxpayer may recover the excess so paid, without interest, if suit is commenced within 3 years from the date of payment, notwithstanding that the payment was not made under protest.

History: Add. 1958, Act 209, Eff. Sept. 13, 1958
Popular Name: Act 206