

**THE DRAIN CODE OF 1956 (EXCERPT)**  
**Act 40 of 1956**

**280.272 Tax collection suits; assumpsit; prima facie evidence, judgment based on benefits; authority to sue.**

Sec. 272.

In any suit brought for the collection of any unpaid drain taxes by virtue of section 271, the commissioner bringing such suit may declare in an action of assumpsit against the defendant; proof of the amount of the tax, and that it is unpaid, either oral or by the production of the tax roll, shall be prima facie evidence of the plaintiff's right to recover; but the defendant may plead the general issue and give evidence in reduction of damages, and the plaintiff may offer evidence in rebuttal, and if it shall appear from such evidence that the actual benefits to the land by reason of the construction of the drain were less than the amount of the tax, judgment shall be only for the amount of the benefits as proven, with interest and costs: Provided, That no such proceedings shall be instituted by the commissioner at the expense of the county unless he shall be authorized to do so by the board of supervisors.

**History:** 1956, Act 40, Imd. Eff. Mar. 28, 1956

**Popular Name:** Act 40