

IRREGULAR OR ILLEGAL TAXES
Act 6 of 1873

AN ACT regarding the payment of irregular or illegal taxes.

History: 1873, Act 6, Eff. July 31, 1873.

The People of the State of Michigan enact:

211.531 Collection process; irregularities; voluntary tax payment; officers not liable.

Sec. 1. That in all cases where any person, company, association or corporation shall voluntarily and without protest pay to the officer demanding the same, and having a tax warrant or other process for the collection thereof, any sum or sums of money purporting by such warrant or process to be payable by such person, company, association or corporation for taxes or assessments, assessed, levied, or imposed by virtue of any law of this state, neither the officer so collecting the same, nor the officer who issued such warrant or process, nor the officer who made the assessment or levy, shall in consequence of such payment be liable in any form of action for or on account of any defect or invalidity in the law under which the proceedings are had, or of any defect or irregularities in the said proceedings or in such warrant or process.

History: 1873, Act 6, Eff. July 31, 1873;—How. 1206;—CL 1897, 3982;—CL 1915, 4196;—CL 1929, 3748;—CL 1948, 211.531.

211.532 Collection process; irregularities; voluntary payment; officer to account.

Sec. 2. That whenever moneys shall have been thus voluntarily paid as taxes or assessments to any officer assuming to act under any law of this state, and he shall fail to pay the same over according to the requirements of such law, or of his warrant or other process, any defect, irregularity, or illegality in the proceedings, or any want of authority to assess or levy such taxes or assessment, shall not be set up as a defense to any suit or proceeding brought or instituted to compel such payment by him, or to hold him or his sureties responsible for his neglect to make the same, but he shall make payment the same as if no such defect, irregularity, illegality, or want of authority had occurred or existed.

History: 1873, Act 6, Eff. July 31, 1873;—How. 1207;—CL 1897, 3983;—CL 1915, 4197;—CL 1929, 3749;—CL 1948, 211.532.