

COLLECTION OF SPECIFIC TAXES (EXCERPT)
Act 226 of 1889

207.445 Appeal; contents; bond; trial proceedings; collection of execution.

Sec. 5. If a corporation is dissatisfied with the estimate so made by the state treasurer, as provided, it may appeal therefrom to the circuit court for the county of Ingham. The appeal shall be transmitted to the county clerk of the county of Ingham, and a copy to the state treasurer within 30 days after the receiving of the estimate, accompanied with a statement in detail, signed and sworn to by an officer of the corporation in its behalf, or by a member of the copartnership, or by the party or person making the appeal, of the objections to the estimate and the reason why the same should not stand as a charge against the corporation, copartnership, party, or person. The appeal shall also be accompanied by a bond in double the amount of the estimate, with sufficient surety or sureties to be justified before a circuit judge, as to their pecuniary responsibility, and to be approved by him or her, conditioned that such corporation, copartnership, party, or person will prosecute its appeal to effect, and to pay all costs and charges which the court shall award, and also to pay any sum of money which shall appear by the judgment of the court to be due from the corporation, copartnership, party, or person as a specific tax. Upon filing with the clerk of the circuit court of the county of Ingham said appeal, statement and bond, with the approval of the circuit judge evidenced thereon, the court shall proceed to the trial and determination of the appeal, according to the rules of law, allowing a trial by jury of all questions of fact, in cases where a trial may be proper, and questions of law may be carried to the supreme court. Upon the trial of the appeal, the statement and estimate of the state treasurer are prima facie evidence of the amount of the specific tax due and payable by the corporation, copartnership, party, or person. Notice of trial of the appeal shall be served by the corporation upon the attorney general. If 2 regular terms of the court expire after filing the appeal, bond, and statement, and the corporation, copartnership, party, or person has not noticed the same for trial, the appeal, upon motion of the attorney general, shall be dismissed. If the appeal is tried and judgment rendered against the corporation, copartnership, party, or person, execution shall be issued as directed to the sheriff of the county in which the principal office of the corporation or copartnership is located, or in which the party or person may reside, and the sheriff shall proceed to collect the amount of the execution, adding 10 per cent for his or her own fees therein, in a manner like that provided by section 6038 of the revised judicature act of 1961, 1961 PA 236, MCL 600.6038, and pay the revenue over to the state treasurer, within 10 days after the specific taxes are collected.

History: 1889, Act 226, Imd. Eff. July 1, 1889;—How. 1256e;—CL 1897, 4032;—CL 1915, 4264;—CL 1929, 3668;—CL 1948, 207.445;—Am. 2002, Act 348, Imd. Eff. May 23, 2002.

Compiler's note: Section 10 of chapter 191, referred to in this section, was repealed by Act 236 of 1961. See now MCL 600.6038.