

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

***** 211.76 THIS SECTION IS REPEALED BY ACT 183 OF 2005 EFFECTIVE DECEMBER 31, 2006

211.76 Illegal tax; grounds for holding; other taxes sustained.

Sec. 76. In any suit or proceeding to enforce or set aside any tax before sale, such tax shall be held illegal only for 1 of the following reasons:

First, That no law authorizes such tax;

Second, That the person or persons appointed to decide whether a tax shall be raised under a given law, have acted without jurisdiction, or have not imposed the tax in question;

Third, That the person or property assessed was exempt from the taxation in question or was not legally assessed;

Fourth, That the tax has been paid;

Fifth, That the supervisor or board of review in assessing a person or property for taxation, or in the apportionment of the tax to the person or property in question acted fraudulently.

If any such illegality, omission or fraud affects the amount of 1 tax only, the tax shall be sustained so far as the same is legal and just.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3899;—CL 1915, 4074;—CL 1929, 3469;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—CL 1948, 211.76.

Popular name: Act 206