

IRREGULAR OR ILLEGAL TAXES (EXCERPT)
Act 6 of 1873

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.