

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

**280.271 Tax collection suits; tax reassessment.**

Sec. 271.

Any drain taxes that may have been assessed and returned upon any lands under any drain law enacted before this act and remaining unpaid, may be sued for by the commissioner of the county in which the delinquent lands are situated in any court of competent jurisdiction and collected from the owner of the lands or the taxes, if properly returned to the county treasurer, may be ordered charged back by the county board of commissioners and reassessed upon the lands in the same manner that unpaid or rejected taxes may be charged back by the state treasurer and reassessed under the general provisions of law.

**History:** 1956, Act 40, Imd. Eff. Mar. 28, 1956 ;-- Am. 2002, Act 353, Imd. Eff. May 23, 2002

**Popular Name:** Act 40