



# HOUSE BILL No. 5519

January 18, 1996, Introduced by Rep. Bullard and referred to the Committee on Tax Policy.

A bill to amend section 53a of Act No. 206 of the Public Acts of 1893, entitled as amended  
"The general property tax act,"  
being section 211.53a of the Michigan Compiled Laws.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 53a of Act No. 206 of the Public Acts of  
2 1893, being section 211.53a of the Michigan Compiled Laws, is  
3 amended to read as follows:  
4 Sec. 53a. Any taxpayer who is assessed and pays taxes in  
5 excess of the correct and lawful amount due because of a clerical  
6 error or mutual mistake of fact made by the assessing officer and  
7 the taxpayer may recover the excess ~~so~~ TAXES paid, without  
8 interest, if suit is commenced within 3 years from the date ~~of~~  
9 ~~payment~~ THE TAXES WERE DUE, notwithstanding that the payment was  
10 not made under protest. AS USED IN THIS SECTION, "MUTUAL MISTAKE

1 OF FACT" MEANS A MISTAKE THAT WAS PHYSICALLY OBSERVABLE AND THAT  
2 THE ASSESSING OFFICER OR THE TAXPAYER, OR BOTH, REASONABLY SHOULD  
3 HAVE DISCOVERED, ON OR BEFORE DECEMBER 31 IN THE YEAR IMMEDIATELY  
4 PRECEDING THE YEAR FOR WHICH RECOVERY OF EXCESS TAXES PAID IS  
5 SOUGHT.