

**STATE BOARD OF ASSESSORS; ASSESSMENT OF PROPERTY OF CERTAIN PUBLIC
UTILITIES (EXCERPT)
Act 282 of 1905**

207.15 Payment of tax under protest; suit against state; unlawful taxes; disposition of recovered taxes.

Sec. 15. A person upon whom any tax is levied under the provisions of this act may pay such tax under protest, specifying at the time, in a writing signed by him, the reasons for the protest. The person paying under protest may sue the state in the court of claims within 30 days for the amount protested, and recover if the tax is shown to be unlawful for the reason specified in the protest. Taxes levied under the provisions of this act are unlawful if the average rate has not been ascertained and determined according to law, or if valuation of property was based upon fraud, error of law or the adoption of wrong principles. Any tax recovered may be refunded or applied upon future taxes payable under this act.

History: 1905, Act 282, Eff. Sept. 16, 1905;—CL 1915, 4227;—CL 1929, 3566;—CL 1948, 207.15;—Am. 1966, Act 208, Imd. Eff. July 11, 1966.