

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

211.117 Failure to record payment; penalty.

Sec. 117. If any officer to whom any tax is paid shall fail to make proper entry and return of such payment, he shall be liable to any person injured, for the full amount of the injury, and if such failure is willful he shall be deemed guilty of a misdemeanor, and shall, on conviction thereof, be punished by imprisonment in the county jail not more than 6 months or by fine not more than 300 dollars.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3940;—CL 1915, 4116;—CL 1929, 3510;—CL 1948, 211.117.

Popular name: Act 206