

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

211.37a Appeal to state tax board; assessment of costs; method of reimbursement.

Sec. 37a. If upon such appeal to the board of state tax commissioners it is determined by said board that the appeal is groundless and not well founded, then the costs made and incurred by the county in defending the same and in the proceedings thereof, shall be paid by the township whose supervisor made such appeal. If the allegations set forth by the said supervisor making such appeal are determined to be well founded, then the said county shall pay the costs of the said township by it expended in making and prosecuting said appeal, but in no case shall more than 75 dollars costs be taxed by either side. The costs shall be taxed by affidavit before the county clerk in accordance with the rules of practice now governing circuit courts as to taxation of costs. Copies of the said bill of costs shall be served upon the county treasurer by the township and upon the supervisor of the township by the county. If costs be taxed in favor of the county and against the township, the county treasurer is hereby authorized to take the amount of said costs out of any funds due or that may become due said township, and transfer the same to the general fund of said county. If costs shall be taxed in favor of the township, the said county treasurer shall immediately pay over to the treasurer of said township from the general fund of said county, the amount of said taxed costs, and the township treasurer shall deposit the same to the credit of the contingent fund of said township.

History: Add. 1913, Act 201, Eff. Aug. 14, 1913;—CL 1915, 4032;—CL 1929, 3426;—CL 1948, 211.37a.

Compiler's note: For abolition of board of state tax commissioner and transfer of its powers and duties to state tax department, see MCL 209.152. For abolition of state tax department and transfer of its powers and duties to state tax commission, see MCL 209.103.

Popular name: Act 206