

**CONSTRUCTION, IMPROVEMENT, AND MAINTENANCE OF HIGHWAYS (EXCERPT)**  
**Act 59 of 1915**

**247.434 Taxes; rejection; reassessment.**

Sec. 34. If any tax assessed under this act is rejected because of an error in the description of the premises sought to be charged, the tax shall be ordered charged back by the board of supervisors, 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 applicable to state, county, and township taxes.

**History:** 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4704;—CL 1929, 4349;—CL 1948, 247.434;—Am. 2002, Act 351, Imd. Eff. May 23, 2002.