

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

**247.468 Limitation of actions; tax payment under protest; suit against county.**

Sec. 68. No suit shall be instituted to recover any tax or money paid, or for property therefor, or for damages on account thereof, unless brought within 30 days from the time of payment of such money to, or for the sale of such property by, the collecting officers; and if such tax be paid under protest, the reasons therefor shall be specified, and the same procedure observed as is, and may be required by the general tax law: Provided, That suits specified in this section shall be brought against the county at large.

**History:** 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4738;—CL 1929, 4383;—CL 1948, 247.468.