

**IRREGULAR OR ILLEGAL TAXES (EXCERPT)**  
**Act 6 of 1873**

**211.532 Collection process; irregularities; voluntary payment; officer to account.**

Sec. 2.

That whenever moneys shall have been thus voluntarily paid as taxes or assessments to any officer assuming to act under any law of this state, and he shall fail to pay the same over according to the requirements of such law, or of his warrant or other process, any defect, irregularity, or illegality in the proceedings, or any want of authority to assess or levy such taxes or assessment, shall not be set up as a defense to any suit or proceeding brought or instituted to compel such payment by him, or to hold him or his sureties responsible for his neglect to make the same, but he shall make payment the same as if no such defect, irregularity, illegality, or want of authority had occurred or existed.

**History:** 1873, Act 6, Eff. July 31, 1873 ;-- How. 1207 ;-- CL 1897, 3983 ;-- CL 1915, 4197 ;-- CL 1929, 3749 ;-- CL 1948, 211.532