

445.22 Subsequent collection.

Any tax subsequently collected shall be apportioned according to the tax apportionment at the time of collection. However, this section does not apply to the payment of special assessments, or rates or charges.

[SS15, § 1391; C24, 27, 31, 35, 39, § **7196**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 445.22]

91 Acts, ch 191, §37