283.01 REFUND OF MONEY PAID AT TAX SALE OR ON ASSIGNMENT; WHEN ALLOWED.

Refundment of money paid by the purchaser of a parcel of land at a tax sale, or upon assignment of any such parcel bid in for the state at such sale, shall be allowed only when it shall be made to appear:

(1) That such parcel was exempt from taxation;

(2) That the taxes for which the parcel was sold had been paid before sale;

(3) That the assessment of the property or the levy of the tax is void.

History: *(2177) RL s 963*