283.09 LAND ERRONEOUSLY RETURNED AS IMPROVED; APPROPRIATION.

In any case where real estate has been erroneously returned as improved property, but which was not in fact then or since improved, and the amount of the net tax capacity was based wholly or largely upon the value of the supposed improvements and without which improvements the land itself would be of little or no value and would therefore justify an assessment of only a small fractional part of the taxes actually levied and extended, and where such taxes have become delinquent and the land sold and bid in at a regular tax sale by an actual purchaser or bid in by the state for the want of such purchaser and the right of the state thereafter assigned to one in good faith and without actual notice or knowledge of such erroneous assessment, the commissioner of revenue shall have power, upon approved application, as in other cases, to grant a refundment of the amount paid by such purchaser or assignee.

There is hereby appropriated to the persons entitled to such refund, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the refund and payment.

History: *(2184-1) 1937 c 443 s 1; 1959 c 157 s 9; 1973 c 582 s 3; 1986 c 444; 1988 c 719 art 5 s 84; 1989 c 329 art 13 s 20*