

**COUNTY DEPARTMENT AND BOARD OF PUBLIC WORKS (EXCERPT)**  
**Act 185 of 1957**

**123.756 Special assessments; certification of amounts to be spread.**

Sec. 26. The director of public works shall certify annually to the county clerk, on or before the first day of the annual meeting of the board of supervisors, the amount due on the special assessment installment against each parcel of land in the district, which is to be spread upon the tax rolls of that year, and the interest upon all unpaid installments computed to March 1 following. The certificate shall be divided as between the several townships and cities in which the assessed lands are located. The board of supervisors shall order the amounts so certified to be spread upon the tax rolls of the cities and townships in which the properties are located. The county clerk shall certify to each assessing officer the several amounts to be spread as ordered by the board of supervisors and it shall be his duty to spread upon the tax rolls of that year, separately and immediately following the proper land descriptions, in a column marked "County Assessment Roll Number", the amount so certified to him by the county clerk.

**History:** 1957, Act 185, Imd. Eff. June 4, 1957.