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

## 123.757 Special assessments; collection.

Sec. 27. All assessments spread under the provisions of this act shall be subject to the same interest, collection and penalty charges and shall be collected in the same manner, as county taxes. All collecting officers are hereby vested with the same power and authority in the collection of such assessments as are or may be conferred upon them by law for collecting general county taxes. All collections of special assessments made by city and township treasurers shall be turned over to the county treasurer. All provisions of law in respect to the return of uncollected county taxes by the treasurers of cities and townships shall apply to the return of uncollected special assessments spread upon the tax rolls under the provisions of this act, and all provisions of law in respect to the sale of lands for the nonpayment of taxes and the redemption thereof, shall likewise apply in case of the nonpayment of special assessments.

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