

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

**123.758 Special assessments; lien.**

Sec. 28. Special assessments, including all installments thereof, contained in any special assessment roll, shall from the date of confirmation of the roll, constitute a lien upon the respective parcels of land assessed. The lien shall be of the same character and effect as the lien created for county taxes and shall include accrued interest, collection charges and penalties. No judgment or decree or any act of the board of public works vacating a special assessment shall destroy or impair the lien upon the premises assessed for such amount of the assessment as may be equitably charged against the same, or as by a regular mode of proceeding might be lawfully assessed thereon.

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