

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

123.760 Special assessments; prorated deficiency or surplus of collection.

Sec. 30. Should the assessments in any special assessment roll prove insufficient for any reason, including the noncollection thereof, to pay for the improvement for which they were made or to pay the principal and interest on the bonds issued in anticipation of the collection thereof, then the board of public works shall make additional pro rata assessments to supply the deficiency, but the total amount assessed against any parcel of land shall not exceed the value of the benefits received from the improvement. Should the total amount collected on the assessments prove larger than necessary by more than 5% of the original roll, then the surplus shall be prorated among the properties assessed in accordance with the amount assessed against each and applied toward the payment of the next installment of the special assessment, or if there are no unpaid installments then it shall be refunded to the persons who are the record owners of the properties on the date of the passage of the resolution ordering the refund. Any surplus of 5% or less shall be retained by the county for use by the board of public works.

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