

LAND RECLAMATION AND IMPROVEMENT AUTHORITY ACT (EXCERPT)
Act 173 of 1992

125.2472 Special assessment roll; filing; notice; hearing; objections; confirmation or annulment; endorsement; notice of special assessment; contents; filing petition to contest assessment with state tax tribunal; full disclosure of information.

Sec. 22. (1) After a special assessment roll is prepared by the authority board, the assessment roll shall be filed in the office of the authority board and the office of the township clerk of each township where the authority district is located. Before confirming the assessment roll, the authority board shall appoint a time and place when it will meet, review, and hear any objections to the assessment roll. The authority board shall give notice of the hearing and the filing of the assessment roll as required by section 20.

(2) A hearing under this section may be adjourned from time to time without further notice. A person objecting to the assessment roll of the authority shall file the objection in writing with the secretary of the authority before the close of the hearing or within such further time as the authority board may grant. After the hearing, the authority board, at the same or at a subsequent meeting, may confirm the special assessment roll as prepared by the authority board or as revised by the authority board or may annul the special assessment roll and provide for the preparation of a new roll.

(3) If a special assessment roll is confirmed, the secretary of the authority shall endorse on the assessment roll the date of the confirmation. Not more than 20 days after confirmation of the special assessment roll, the secretary of the authority shall send notice of the special assessment by first-class mail to each record owner of, or party of interest in, property to be assessed. If the nature of an improvement is such that a periodic redetermination of cost will be necessary without a change in the special assessment district boundaries, the notice shall state those changes may be made without further notice to record owners or parties in interest in the property. After the confirmation of the special assessment roll, all assessments on that assessment roll are final and conclusive unless a petition contesting an assessment is filed with the state tax tribunal pursuant to the tax tribunal act, Act No. 186 of the Public Acts of 1973, being sections 205.701 to 205.779 of the Michigan Compiled Laws.

(4) The authority shall take affirmative steps to provide for the full disclosure of information relating to the financing of improvements and to special assessments relating to real property within the authority district. The disclosure shall state that the amount assessed may not exceed the value of the benefits received from an improvement. The information shall be made available to all prospective residents of the authority district.

History: 1992, Act 173, Imd. Eff. July 21, 1992.