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

## 125.2474 Special assessment as lien.

Sec. 24. From the date of confirmation of the roll, special assessments contained in a special assessment roll, including any part of a special assessment deferred as to payment, are a lien upon the respective parcels of land assessed. The lien shall be of the same character and effect as the lien created for township taxes and shall include accrued interest and penalties. A judgment or any act of the authority board vacating a special assessment does not destroy or impair the lien of the authority upon the premises assessed for the amount of the assessment as may be equitably charged against the premises, or as by a regular mode of proceeding might be lawfully assessed on the premises.

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