

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

**125.2475 Special assessment; collection; warrant; entering on tax roll.**

Sec. 25. When a special assessment roll is confirmed, the authority board shall direct the assessments made on the roll to be collected. The secretary of the authority shall then deliver to the township treasurer the special assessment roll, to which he or she shall attach his or her warrant commanding the township treasurer to collect the assessments in accordance with the directions of the authority board. The warrant shall further require the township treasurer on the September 1 following the date when the assessments or any part of the assessments have become due to submit to the authority board a sworn statement setting forth the names of the persons delinquent, if known, a description of the parcels of land upon which there are delinquent assessments, and the amount of the delinquency, including accrued interest and penalties computed to September 1 of that year. Upon receiving the special assessment roll and warrant, the township treasurer shall enter the special assessments directly in a separate column on the next tax roll. The township treasurer shall proceed to collect the several amounts assessed on the roll as those amounts become due.

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