

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

**125.2476 Special assessment; certification of delinquency; reassessment on annual township tax roll.**

Sec. 26. If, pursuant to section 25, the township treasurer reports as delinquent any assessment or part of an assessment, the authority board shall certify the delinquent sum to the supervisor of the township where the parcel is located. The supervisor shall reassess on the annual township tax roll for the year in a column headed "special assessments" the delinquent sum, with interest and penalties to September 1 of that year, and an additional penalty of 6% of the total amount. The statutes relating to township taxes are applicable to the reassessments.

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