

PUBLIC IMPROVEMENTS (EXCERPT)
Act 188 of 1954

41.725 Approval or determination by township board; levy of special assessment.

Sec. 5. (1) If, after the hearing provided for in section 4, the township board desires to proceed with the improvement, the township board shall approve or determine by resolution all of the following:

- (a) The completion of the improvement.
- (b) The plans and estimate of cost as originally presented or as revised, corrected, amended, or changed.
- (c) The sufficiency of the petition for the improvement if a petition is required. After this determination, the sufficiency of the petition is not subject to attack except in an action brought in a court of competent jurisdiction within 30 days after the adoption of the resolution determining the sufficiency of the petition.
- (d) The special assessment district including the term of the special assessment district's existence. If the nature of the improvement to be made is such that a periodic redetermination of cost will be necessary without a change in the special assessment district boundaries, the township board shall state that in the resolution and shall set the dates when the redeterminations shall be made. After finally determining the special assessment district, the township board shall direct the supervisor to make a special assessment roll in which are entered and described all the parcels of land to be assessed, with the names of the respective record owners of each parcel, if known, and the total amount to be assessed against each parcel of land, which amount shall be the relative portion of the whole sum to be levied against all parcels of land in the special assessment district as the benefit to the parcel of land bears to the total benefit to all parcels of land in the special assessment district. When the supervisor completes the assessment roll, the supervisor shall affix to the roll his or her certificate stating that the roll was made pursuant to a resolution of the township board adopted on a specified date, and that in making the assessment roll the supervisor, according to his or her best judgment, has conformed in all respects to the directions contained in the resolution and the statutes of this state.

(2) After December 31, 1998, an ad valorem special assessment levied under this act shall be levied on the taxable value of the property assessed.

(3) If the levy of an ad valorem special assessment on the property's taxable value is found to be invalid by a court of competent jurisdiction, the levy of the ad valorem special assessment shall be levied on the property's state equalized value.

(4) As used in this section and section 15b, "taxable value" means that value determined under section 27a of the general property tax act, 1893 PA 206, MCL 211.27a.

History: 1954, Act 188, Imd. Eff. May 5, 1954;—Am. 1974, Act 143, Imd. Eff. June 5, 1974;—Am. 1986, Act 180, Imd. Eff. July 8, 1986;—Am. 1998, Act 544, Imd. Eff. Jan. 20, 1999.