

**PUBLIC IMPROVEMENTS (EXCERPT)**  
**Act 188 of 1954**

**41.728 Special assessments to constitute lien; limitation; character and effect.**

Sec. 8. (1) Except as otherwise provided in subsection (2), all special assessments contained in any special assessment roll shall, from the date of confirmation of that roll, constitute a lien upon the respective parcels of property assessed.

(2) If the township board provides that a special assessment is payable in installments under section 7(1), the amount of any lien on the parcel of property assessed for that special assessment is limited to each individual installment and shall not attach to the property assessed until that individual installment is due as provided in section 7(2).

(3) A lien for a special assessment under this act shall be of the same character and effect as a lien created for township taxes and shall include accrued interest and penalties.

(4) No judgment or decree or any act of the township board vacating a special assessment shall destroy or impair a lien of the township upon the property assessed for the amount of the assessment that may be equitably charged against that property, or through a regular mode of proceeding may be lawfully assessed on that property.

**History:** 1954, Act 188, Imd. Eff. May 5, 1954;—Am. 2014, Act 561, Imd. Eff. Jan 15, 2015.