125.2471 Authority board; proceeding with improvement; approval or determination; special assessment roll; limitations on total amount assessed.

Sec. 21. (1) If, after the hearing provided for in section 19, the authority board desires to proceed with an improvement, the authority board shall approve or determine by resolution all of the following:

(a) The carrying out of the improvement.

(b) The plans and estimate of cost as originally presented or as revised.

(c) The sufficiency of the petition supporting the improvement, if such a petition was 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 not more than 30 days after the adoption of the resolution determining the sufficiency.

(d) The boundaries of the special assessment district and the term of the special assessment district's existence.

(e) If the nature of an improvement is such that a periodic redetermination of cost will be necessary without a change in the special assessment district boundaries, the dates upon which the redeterminations shall be made. A redetermination of cost is subject to subsection (3).

(2) After satisfying the requirements of subsection (1), the authority board shall prepare a special assessment roll in which are entered and described all the parcels of land to be assessed in that township, with the names of the respective record owners of each parcel, if known, and, subject to subsection (3), the total amount to be assessed against each parcel of land.

(3) The total amount assessed against a parcel of land for an improvement shall not exceed the benefit to that parcel of land from the improvement and 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, pursuant to the direction of the authority board.