

**COUNTY DEPARTMENT AND BOARD OF PUBLIC WORKS (EXCERPT)**  
**Act 185 of 1957**

**123.753 Special assessments; final determination of district; special assessment roll.**

Sec. 23.

After the completion of the hearing provided for in section 22, the board of public works, if it desires to proceed with the project, shall by resolution so determine and shall approve the plans and estimate of cost as originally presented or as revised, corrected, amended or changed, and shall finally determine the special assessment district. The board of public works shall then cause a special assessment roll to be prepared by the director of public works in which shall be entered and described all parcels of land to be assessed, with the names of the respective owners thereof, if known, and the amount to be assessed against each parcel of land, which amount shall be the relative portion of the whole sum to be levied against the special assessment district as the benefit to the parcel of land bears to the total benefits to all parcels of land in the special assessment district. When the director of public works shall have completed the assessment roll, he shall affix thereto his certificate stating that it was made pursuant to the resolution of the board of public works ordering its preparation and that in making such assessment roll he has according to his best judgment, conformed in all respects to the directions contained in such resolution and the statutes of the state.

**History:** 1957, Act 185, Imd. Eff. June 4, 1957