

**CONSTRUCTION, IMPROVEMENT, AND MAINTENANCE OF HIGHWAYS (EXCERPT)**  
**Act 59 of 1915**

**247.452 Assessment rolls; spread and collection; delayed report of rolls, subsequent installments.**

Sec. 52.

All the assessment rolls under this act, reported to the board of supervisors at the annual meeting thereof, shall be ordered spread and collected by the board and they shall order any rolls reported to them, while they are in session, spread and collected. Rolls not reported before the final adjournment of such boards at their annual October meeting, shall stand over until the following year, notwithstanding they may have been ordered collected by the county road commissioners the prior year. Where the contract is let prior to the annual meeting of the board of supervisors in October, and by reason of delay occurring from appeals to review the apportionment of benefits taken, so that the assessment roll, as finally determined, cannot be laid before the meetings of the board of supervisors, such delay shall not affect the collection of the second installment of the assessment, but both the first and second installments shall be collected the next year.

**History:** 1915, Act 59, Eff. Aug. 24, 1915 ;-- CL 1915, 4722 ;-- Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917 ;-- Am. 1919, Act 107, Eff. Aug. 14, 1919 ;-- CL 1929, 4367 ;-- CL 1948, 247.452