

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

**247.474 Proceedings; recommencement; notice of hearing; credit for tax paid.**

Sec. 74.

Whenever the work of improving any highway has been wholly or partly completed, and payment for same has not been legally made, the county road commissioners, or the state highway commissioner, shall proceed without unnecessary delay to start such proceedings anew, providing the petition for the improvement confers jurisdiction upon the county road commissioners, or the state highway commissioner, at such a stage as may be correct; and the county road commissioners, or the state highway commissioner, shall proceed to take the necessary steps under the provisions of this act, and shall reassess upon the lands benefited by the improvement, the original cost thereof, together with all expense of completing the proceedings, and continue so to do, until such improvement has been legally constructed: Provided, That on such recording and legally completing the proceedings, it shall not be necessary to re-advertise the letting or to make a new contract for the letting and constructing of the improvement, but the county road commissioners, or the state highway commissioner, shall advertise a day of review for benefits in the manner provided in the first instance: Provided further, That any person who has paid taxes for benefits assessed against him for such improvement, shall be allowed the amount so paid; and the collecting officer shall accept the receipt theretofore issued as cash, and the same shall be applied upon such new assessment.

**History:** 1915, Act 59, Eff. Aug. 24, 1915 ;-- CL 1915, 4744 ;-- Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917 ;-- CL 1929, 4389 ;-- CL 1948, 247.474