

**PAVEMENTS, SIDEWALKS, AND ELEVATED STRUCTURES (EXCERPT)**  
**Act 246 of 1931**

**41.280 Assessment of benefits against township and parcels of land; review; assessment against state lands; numbering of districts.**

Sec. 10.

The commissioners shall apportion the percentage of the total cost of the improvement which the township at large shall be taxed to pay by reason of the benefit to the public convenience and welfare, which shall not exceed 25% of the total cost of the improvement, and may apportion a percentage of the total cost of the improvement, to be borne by the board of county road commissioners from the county road fund, and shall also apportion the percentage of the benefits to accrue to any piece or parcel of land by reason of the construction of that improvement over and above the sum of the percent assessed against the township at large and the percentage, if any, apportioned to the board of county road commissioners to be paid from the county road fund as provided in this section, which percent of benefit shall be apportioned upon and assessed against the lands benefited, according to the benefits received, and which apportionment shall be announced at the time and place of hearing objections to and equalizing the apportionment of benefits. The assessments of percent benefits shall be subject to review and correction and may be reviewed in the manner provided in this act. All appeals in this act provided for shall be from the apportionment of the percent of benefits. Any state lands, except state tax homestead or state swamp lands under the control of the department of natural resources, benefited by any such improvement, shall be liable to assessment in the same manner as are privately owned lands. The amount of any assessment on state land shall be certified by the board of county road commissioners, and shall be paid by the state treasurer. Payment shall be made out of any funds in the state treasury appropriated for that purpose. In any case where an assessment is imposed by the board of county road commissioners under this act the state shall have the same right of appeal as is given to owners of other lands. The board of county road commissioners shall designate each assessment district by number, by which number it shall thereafter be known. Whenever any state land is assessed for benefits, the board of county road commissioners shall give 10 days' notice to the state treasurer of the time and place of the hearing of objections on account of the assessment.

**History:** 1931, Act 246, Eff. Sept. 18, 1931 ;-- Am. 1945, Act 141, Eff. Sept. 6, 1945 ;-- CL 1948, 41.280 ;-- Am. 2002, Act 373, Imd. Eff. May 24, 2002