

**NOTICE OF SPECIAL ASSESSMENT HEARINGS (EXCERPT)**  
**Act 162 of 1962**

**211.741 Notice of hearings in special assessment proceedings; service on owners or parties appearing on last local tax assessment records; statement that appearance and protest at hearing required for appeal; personal appearance; filing appearance or protest by letter; record of parties appearing to protest.**

Sec. 1.

(1) For each special assessment made against property, notice of all hearings in the special assessment proceedings shall be given as provided in this act in addition to any notice of hearings to be given by publication or posting as required by statute, charter, or ordinance. The provisions of this act in respect to service of notice by mail shall supersede any existing statutory, charter, or ordinance requirements for mailing notice. Notice of hearings in special assessment proceedings shall be given to each owner of or party in interest in property to be assessed whose name appears upon the last local tax assessment records by mailing by first class mail addressed to that owner or party at the address shown on the tax records at least 10 days before the date of the hearing. The last local tax assessment records means the last assessment roll for ad valorem tax purposes that has been reviewed by the local board of review, as supplemented by any subsequent changes in the names or the addresses of the owners or parties listed on that roll.

(2) The notice of hearing shall include a statement that appearance and protest at the hearing in the special assessment proceedings is required in order to appeal the amount of the special assessment to the state tax tribunal and shall describe the manner in which an appearance and protest shall be made.

(3) An owner or party in interest, or his or her agent may appear in person at the hearing to protest the special assessment, or shall be permitted to file his or her appearance or protest by letter and his or her personal appearance shall not be required.

(4) The governing body shall maintain a record of parties who appear to protest at the hearing. If a hearing is terminated or adjourned for the day before a party is provided the opportunity to be heard, a party whose appearance was recorded is considered to have protested the special assessment in person.

**History:** 1962, Act 162, Imd. Eff. May 10, 1962 ;-- Am. 1989, Act 64, Eff. July 31, 1989