

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

**247.433 Taxes; interest charges, collection, powers of collecting officers, return as delinquent, lien.**

Sec. 33.

All taxes assessed under the provisions of this act, shall be subject to the same interest and charges as are state and other general taxes. When the rolls are delivered to the township boards, they shall be collected in the same manner as state and other general taxes are collected. Collecting officers are hereby vested with the same power and authority in the collection of such taxes, as are, or may be conferred by law for collecting general taxes. All taxes not collected, shall be returned to the county treasurer, as are state and other general taxes, and may be paid to such officer. All uncollected taxes shall, by the county treasurer, be returned, together with the lands upon which they were levied, at the same time, and in the same manner as lands are returned for state, county and township taxes, and such taxes shall follow such lands the same as all other taxes, and all the general provisions of law now existing or that may be hereafter enacted for enforcing the payment of state, county and township taxes, shall apply to these special taxes, and to lands returned delinquent therefor, in the same manner, and with like effect. All taxes levied under the provisions of this act, with all lawful costs, interest and charges, shall be, and remain a perpetual lien upon the lands upon which they are assessed, and a personal claim against the owner of such lands, until they are paid.

**History:** 1915, Act 59, Eff. Aug. 24, 1915 ;-- CL 1915, 4703 ;-- CL 1929, 4348 ;-- CL 1948, 247.433