

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

247.480 Correction of tax in next assessment roll.

Sec. 80.

If a parcel of land shall have been erroneously assessed too high by reason of a mistake in the acreage of the parcel, and 1 or more years' tax shall have been paid thereon, the board of county road commissioners or the state highway commissioner, as the case may be, in their next assessment roll after the hearing herein provided, shall credit such parcel with the excessive tax theretofore paid or charged to it, and thereafter shall place the same upon the assessment roll as equalized under this act. If a parcel of land theretofore has been assessed too low by reason of a mistake of the acreage of such parcel, the board of county road commissioners or the state highway commissioner, as the case may be, in the aforesaid next roll, shall charge such parcel with the additional tax which said parcel did not pay or was not charged with on prior rolls by reason of the mistake aforesaid, and thereafter shall place such parcel upon the assessment roll as equalized under this act. If any parcel of land has been erroneously omitted from the apportionment of benefits of the tax roll, the board of county road commissioners or the state highway commissioner, as the case may be, in their next assessment roll shall add such parcel to the roll and charge the same with all taxes theretofore omitted, as well as the tax it should regularly bear on that roll, and thereafter shall place the same upon the assessment roll as equalized under this act. It shall be assessed its just proportion of the cost of the same. Where the tax upon any parcel of land as shown by the roll is improper because of some clerical error the same shall be corrected, and the county road commissioners or the state highway commissioner, as the case may be, in their next assessment roll shall charge such parcel with the tax found to have been omitted, or credit said parcel with the amount of tax theretofore charged in excess of what it should have been; and thereafter they shall place said parcel upon the assessment roll as equalized under this act.

History: Add. 1917, Act 125, Imd. Eff. Apr. 25, 1917 ;-- Am. 1919, Act 107, Eff. Aug. 14, 1919 ;-- CL 1929, 4395 ;-- CL 1948, 247.480