

NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION ACT (EXCERPT)
Act 451 of 1994

324.34131 Special assessment taxes; interest, charges, collections, disbursement; defense of collector; limitation on actions; payments under protest; liens.

Sec. 34131.

All irrigation special assessment taxes assessed under this part shall be subject to the same interest and charges, and shall be collected in the same manner, as state and other general taxes are collected, and collecting officers are vested with the same power and authority in the collection of the taxes as are or may be conferred by law for collecting general taxes. Irrigation special assessment taxes, when collected, shall be returned to the county treasurer to be disbursed by him or her. If a suit is brought against the collector arising out of the collection of an irrigation special assessment tax, the county shall defend the collector in the same manner that he or she has the right to be defended in the collection of general taxes. A suit shall not be instituted to recover any special assessment tax or money paid or property sold therefor, or for damages on account thereof, unless brought within 30 days from the time of payment of the money to, or sale of the property by, the collecting officer. If the tax is paid under protest, the reasons for the protest shall be specified, and the same procedure observed as is required by the general tax law. All taxes levied under this part, 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 the lands until they are paid. If the taxes levied by the special assessment irrigation district are not collected by the treasurer of a participating municipality, they shall be returned by him or her, together with the lands upon which they were levied, to the county treasurer in the same return, at the same time, and in the same manner, in every respect, naming in each case the particular irrigation district, as lands are returned for state, county, and township taxes, and the taxes shall follow the lands, the same as all other taxes, and all the general provisions of law for enforcing the payment of township, county, and state taxes shall apply to irrigation special assessment taxes and to the lands returned delinquent for those taxes, in the same manner and with the same effect.

History: Add. 1995, Act 59, Imd. Eff. May 24, 1995

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