

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

**247.435 Taxes; apportionment on parcels; notice of hearing; correction of roll.**

Sec. 35.

If 2 or more parcels of land owned by different persons are assessed as 1 parcel and the frontage of the different parcels upon the improvement are not relatively the same, then upon discovery of the error the county road commissioners or the department of transportation, or any 1 of the several owners, may require the county road commissioners or the state highway commissioner to apportion this tax between the several parcels, upon the principle of benefits derived. The county road commissioners or the department of transportation shall give the parties in interest 5 days' notice of their hearing, by posting a notice of the hearing in a conspicuous place on each of such premises. On apportioning the tax as provided in this section, the county road commissioners or the department of transportation shall change their roll accordingly, and if any rolls have been delivered to the county or township clerks, or to collecting officers, shall certify the change to them. The county or township clerk or other collecting officer shall correct the roll in their hands, and collection shall be made accordingly. This change may be made at any time before final decree is taken by the state treasurer for the sale of the lands for delinquent taxes.

**History:** 1915, Act 59, Eff. Aug. 24, 1915 ;-- CL 1915, 4705 ;-- Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917 ;-- CL 1929, 4350 ;-- CL 1948, 247.435 ;-- Am. 2002, Act 351, Imd. Eff. May 23, 2002