

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

**324.34130 Spread of special assessments on local tax rolls; duties of local assessing officers.**

Sec. 34130.

The supervisor or the village or city assessor shall spread on his or her roll the total amount of all irrigation special assessment taxes determined by the irrigation board and approved by the county board of commissioners to be assessed upon the county, township, city, or village tax roll for the year in which the same was assessed and extending the tax in the same column with the general county, township, city, or village tax. In villages or cities where the municipal taxes are assessed and collected prior to the October meeting of the county board of commissioners, all taxes ordered to be spread against the municipalities shall be spread during the calendar year following the action by the county board of commissioners. The supervisor, assessor, or tax levying official shall spread upon the roll, separately and immediately following the other descriptions, all tracts or parcels of land specified by the irrigation board to be assessed for benefits, and shall place opposite each description, in a column marked "(giving the name or number)..... irrigation special assessment taxes", the amount of taxes apportioned on that tract or parcel of land, as certified to him or her by the county clerk.

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

**Popular Name:** Act 451

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