

**12-3502. Definitions.** As used in this act, unless the context otherwise requires: (a) "Local unit of government" means any county, city, township, or any other taxing subdivision of this state, or the board thereof, which has statutory power and authority to make levy of special assessment taxes for any purpose.

(b) "Secretary" means the secretary of administration.

(c) "Board" means the governing body of any local unit of government.

**History:** L. 1969, ch. 428, § 2; July 1.