

# HOUSE BILL No. 4036

January 31, 1991, Introduced by Reps. Willis Bullard and Dobb and referred to the Committee on Taxation.

A bill to amend sections 7 and 9 of Act No. 188 of the Public Acts of 1954, entitled as amended

"An act to provide for the making of certain public improvements by townships; to provide for paying for the same by the issuance of bonds; to provide for the levying of taxes; to provide for assessing the whole or a part of the cost of public improvements against property benefited; and to provide for the issuance of bonds in anticipation of the collection of such special assessments, and for the obligation of the township thereon,"

section 7 as amended by Act No. 180 of the Public Acts of 1986, being sections 41.727 and 41.729 of the Michigan Compiled Laws; and to add section 10a.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Section 1. Sections 7 and 9 of Act No. 188 of the Public  
2 Acts of 1954, section 7 as amended by Act No. 180 of the Public  
3 Acts of 1986, being sections 41.727 and 41.729 of the Michigan  
4 Compiled Laws, are amended and section 10a is added to read as  
5 follows:

1       Sec. 7. (1) The township board may provide that special  
2 assessments are payable in 1 or more installments, but the amount  
3 of an installment shall not be less than 1/2 of any subsequent  
4 installment. The amount of each installment, if more than 1,  
5 need not be extended upon the special assessment roll until after  
6 confirmation of that assessment roll. Subject to the provisions  
7 of section 4(4), the amount of installments for improvements  
8 subject to periodic cost revision may be extended upon the spe-  
9 cial assessment roll by the township board without additional  
10 public hearings or public notice, ~~provided that~~ IF additional  
11 property is not added to the special assessment roll.

12       (2) The first installment of a special assessment shall be  
13 due on or before the time after confirmation as the township  
14 board ~~shall fix~~ DETERMINES. Subsequent installments shall be  
15 due at intervals of 12 months from the due date of the first  
16 installment or from a date the township board ~~shall fix~~  
17 DETERMINES.

18       (3) All unpaid installments ~~, prior to their transfer to~~  
19 ~~the township tax roll as provided by this act,~~ shall bear inter-  
20 est, payable annually on each installment due date, at a rate to  
21 be set by the township board, not exceeding 1% above the average  
22 rate of interest borne by special assessment bonds issued by the  
23 township in anticipation of all or part of the unpaid install-  
24 ments; ~~or~~ not exceeding 1% above the average rate of interest  
25 borne by bonds issued by a county, drainage district, or author-  
26 ity if the unpaid installments are to be applied to the payment  
27 of a contract obligation of the township to the county or

1 authority or to the payment of an assessment obligation of the  
 2 township to the drainage district; or, if bonds are not issued by  
 3 the township, a county, a drainage district, or an authority, not  
 4 exceeding 8% per annum, commencing in each case from a date  
 5 ~~fixed~~ DETERMINED by the township board. Future due install-  
 6 ments of an assessment against any parcel of land may be paid to  
 7 the township treasurer at any time in full, with interest accrued  
 8 through the month in which the final installment is paid.

9 (4) If an installment of a special assessment is not paid  
 10 when due, then the installment shall be considered to be delin-  
 11 quent and there shall be collected, in addition to interest as  
 12 provided by this section, a penalty at the rate of not more than  
 13 1% for each month, or fraction of a month, that the installment  
 14 remains unpaid. ~~before being reported to the township board for~~  
 15 ~~reassessment upon the township tax roll.~~

16 Sec. 9. ~~When any~~ AFTER A special assessment roll ~~shall~~  
 17 ~~be~~ IS confirmed, the township board shall direct the  
 18 ~~assessments made therein~~ ASSESSMENT to be collected. The town-  
 19 ship clerk shall ~~thereupon~~ deliver to the township treasurer  
 20 ~~such~~ THE special assessment roll, to which ~~he shall attach~~  
 21 ~~his~~ THE TOWNSHIP CLERK HAS ATTACHED A warrant commanding the  
 22 township treasurer to collect the ~~assessments therein~~  
 23 ASSESSMENT in accordance with the directions of the township  
 24 board. ~~in respect thereto. Said~~ THE warrant shall further  
 25 require the township treasurer on ~~the 1st day of~~ September 1  
 26 following the date when ~~any such assessments~~ THE ASSESSMENT or  
 27 any part ~~thereof have become~~ OF THE ASSESSMENT BECOMES due to

1 submit to the township board a sworn statement setting forth the  
2 names of the persons delinquent, if known, a description of the  
3 parcels of land upon which there ~~are~~ IS A delinquent  
4 ~~assessments~~ ASSESSMENT, and the amount of ~~such~~ THE delinquen-  
5 cy, including accrued interest and penalties computed to  
6 September 1 of ~~such~~ THAT year. Upon receiving ~~such~~ THE spe-  
7 cial assessment roll and warrant, the treasurer shall proceed to  
8 collect the several amounts assessed ~~therein~~ ON THE ROLL as  
9 ~~the same shall~~ THOSE AMOUNTS become due.

10 SEC. 10A. IN LIEU OF THE REASSESSMENT PROVIDED FOR IN SEC-  
11 TIONS 9 AND 10, THE TOWNSHIP BOARD MAY PROVIDE BY RESOLUTION FOR  
12 THE TREASURER TO ADD ANY ASSESSMENT OR PART OF AN ASSESSMENT TO  
13 THE NEXT TAX ROLL OF THE TOWNSHIP AND THE SPECIAL ASSESSMENT  
14 SHALL BE COLLECTED IN THE SAME MANNER AS PROVIDED FOR AD VALOREM  
15 PROPERTY TAXES UNDER THE GENERAL PROPERTY TAX ACT, ACT NO. 206 OF  
16 THE PUBLIC ACTS OF 1893, BEING SECTIONS 211.1 TO 211.157 OF THE  
17 MICHIGAN COMPILED LAWS. IF THE ASSESSMENT OR PART OF AN ASSESS-  
18 MENT REMAINS UNPAID AFTER FEBRUARY 14, THAT AMOUNT SHALL BE  
19 RETURNED AS DELINQUENT TO THE COUNTY TREASURER IN THE SAME MANNER  
20 AS DELINQUENT TAXES UNDER ACT NO. 206 OF THE PUBLIC ACTS OF 1893.