

**THE DRAIN CODE OF 1956 (EXCERPT)**  
**Act 40 of 1956**

**280.263 Spread of drain taxes on rolls; time.**

Sec. 263.

It shall be the duty of the supervisor, village or city assessor, to spread on his roll the total amount of all drain taxes determined upon by the county drain commissioner to be assessed upon the county, township, city or village at large by adding to the county, township, city or village tax for the year in which the same was assessed and extending said tax in the same column with the general county, township, city or village tax: Provided, That in such villages or cities of this state, where the municipal taxes therefor are assessed and collected prior to the October meeting of the board of supervisors, all taxes ordered to be spread against such municipalities shall be spread during the calendar year following such action by the board of supervisors: Provided further, That in lieu of the addition of such tax to the county, township, city or village tax, the legislative body thereof may in any year provide for the payment thereof from the general or contingent fund of such county, township, city or village. Such supervisor or assessor shall also spread upon said roll, separately, and immediately following the other descriptions, all tracts or parcels of land specified by the commissioner to be assessed for benefits, and shall place opposite each description, in a column marked, "(giving the name or number) ..... drain taxes," the amount of taxes apportioned thereon, as certified to him by the county clerk.

**History:** 1956, Act 40, Imd. Eff. Mar. 28, 1956

**Popular Name:** Act 40