

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

280.474 Special assessment roll; contents; approval; statement; certification to assessed public corporation; installments and interest; advances from county funds; notice; deduction; reimbursement; assessments against state; sufficiency of taxes; spreading levy on county tax roll; corrected or supplemental roll; altering and supplementing proceedings.

Sec. 474.

The special assessment roll shall contain the name of each public corporation assessed, the total estimated cost of the project, or actual cost if the same has been ascertained at the time of the preparation of the roll, the percentage apportioned to each public corporation, the amount of the assessment against each public corporation based upon the percentage of apportionment, and the amount of each installment if the assessment is divided into annual installments. After the special assessment roll has been prepared, it shall be presented to the drainage board for approval. When the roll has been approved, then a statement to that effect, signed by the chairman of the drainage board, shall be affixed to the roll setting forth the date of approval. The chairman of the drainage board shall then certify to each public corporation assessed the amount of the total assessment against it, the amount of the various installments if the assessment is divided into installments, the due date of each installment, and the rate of interest upon installments from time to time unpaid. The chairman each year, at least 30 days before the time of the levying of taxes by each public corporation, shall notify it of the amount of the installment and interest next becoming due, but the failure to notify a public corporation shall not excuse it from making payment of the installment and interest. On or before the due date of an installment, each public corporation shall pay to the county treasurer the full amount thereof, together with interest accruing to the due date. If a public corporation fails or neglects to account to the county treasurer for the amount of an installment and interest, then the county treasurer shall advance the amount thereof from county funds if bonds or other evidences of indebtedness have been issued to finance the project, in anticipation of the collection of the installment and interest pursuant to this chapter and the county board of commissioners has previously acted, by a resolution adopted by a 2/3 vote of its members elect, to pledge the full faith and credit of the county for the prompt payment of the principal of and interest on the bonds or evidences of indebtedness.

The county treasurer shall immediately notify the public corporation of the amount advanced by the county on account of the default by the public corporation in paying the installment and interest assessed against it. The county treasurer shall also notify the state treasurer, or other appropriate disbursing official, who shall deduct the amount from moneys in his possession belonging to the public corporation which are not pledged to the payment of debts, but the state treasurer or other official shall not withhold in any 1 year a sum greater than 25% of the total amount owed by the delinquent public corporation as stated in the notice from the county treasurer. Nothing in this section shall permit the deduction of moneys in contravention of the state constitution of 1963.

The county board of commissioners of a county which has advanced money for a public corporation and which has not been reimbursed therefor, may order the public corporation and its officers to levy upon its next tax roll an amount sufficient to make the reimbursement on or before the date when its taxes become delinquent; and the public corporation and its tax levying and collecting officials shall levy and collect those taxes and reimburse the county. The foregoing shall not prevent the county from obtaining reimbursement by any other legal method. Assessments against the state shall be certified to the state highway commission and paid from state highway funds. The tax levying officials of each of the other public corporations assessed shall levy sufficient taxes to pay assessment installments and interest as the same become due unless there has been set aside moneys sufficient therefor. A city or village may elect to spread the tax levy upon the county tax roll instead of the city or village tax roll. If a special assessment roll is prepared upon the basis of the estimated cost of the project, then after the actual cost has been ascertained and determined by the drainage board, the special assessments and the installments thereof shall be corrected by adding any deficiency or deducting any excess. The drainage board may order the corrections to be made upon the original roll or may order that a new corrected roll or a supplemental roll be prepared and submitted for approval by the drainage board. When chapter 25 is employed in the apportionment of costs, the above proceedings shall be altered and supplemented as provided in chapter 25.

History: 1956, Act 40, Imd. Eff. Mar. 28, 1956 ;-- Am. 1961, Act 212, Imd. Eff. June 6, 1961 ;-- Am. 1963, Act 215, Imd. Eff. May 17, 1963 ;-- Am. 1973, Act 208, Imd. Eff. Jan. 11, 1974 ;-- Am. 1976, Act 5, Imd. Eff. Feb. 10, 1976

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