

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

280.567 Special assessment roll; contents, approval; certification to corporation assessed; annual notice of installment and interest; advancement by county; assessment against state; correction of assessment.

Sec. 567.

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 said percentage of apportionment, and the amount of each installment if the assessment is divided into annual installments. After the said special assessment roll has been prepared, it shall be presented to the board for approval. When such roll shall have been approved, then a statement to the effect signed by the chairman and secretary of the board shall be affixed to said roll setting forth the date of such approval. The chairman of the board shall then certify to each public corporation assessed, the amount of the total assessment against it, the amount of the various installments if such assessment is divided into installments, the due date of each installment and the rate of interest upon installments from time to time unpaid. The treasurer shall also each year, at least 30 days prior to the time of the levying of taxes by each public corporation, notify it of the amount of the installment and interest next becoming due: Provided, That the failure to so notify any public corporation shall not excuse it from making payment of such installment and interest. On or before the due date of any installment, each public corporation shall pay to its county treasurer the full amount thereof together with interest accruing to such due date, and within 15 days thereafter such county treasurer shall forward the amount so paid to the treasurer of the board. If any such public corporation shall fail or neglect to so account to the county treasurer for the amount of any such installment and interest, then the county treasurer shall advance the amount thereof to the treasurer of the board from county funds and deduct the same from any moneys (other than those pledged for the payment of debts) then or thereafter payable by him to such public corporation. The board of supervisors of any county which shall have advanced any money for a public corporation, and which shall not have been reimbursed therefor, may order such public corporation and its officers to levy upon its next tax roll an amount sufficient to make such reimbursement on or before the date when its taxes become delinquent; and it shall be the duty of such public corporation and its tax levying and collecting officials to levy and collect such taxes and to reimburse the county: Provided, That 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 commissioner and paid from state highway funds. It shall be the duty of the tax levying officials of each of the other public corporations assessed to levy sufficient taxes to pay assessment installments and interest as the same shall become due unless there shall have been set aside moneys sufficient therefor. If a special assessment roll shall be prepared upon the basis of the estimated cost of the project, then after the actual cost has been ascertained and determined by the board, the special assessments and the installments thereof shall be corrected by adding any deficiency or deducting any excess, or refunding the amount of any prepaid assessment in excess of the assessment based upon actual cost. The board may order such corrections to be made upon the original roll or may order that a new corrected roll be prepared and submitted for approval by the board.

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

Popular Name: Act 40