

**THE GENERAL LAW VILLAGE ACT (EXCERPT)**  
**Act 3 of 1895**

**69.14 Assessment roll; tax apportionment by assessor.**

Sec. 14.

Upon receiving the assessment roll, with the certificate of the several amounts to be raised, as provided in section 13 of this chapter, the treasurer shall estimate, apportion, and set down in columns opposite to the several valuations of real and personal property on the roll, in proportion to the individual and particular estimates and valuations, the respective sums in dollars and cents, apportionable to each; placing the general fund taxes and all general taxes, except those for highway purposes, in 1 column; the general highway taxes in another column; the street district taxes, if any, in a third column; all special assessment taxes in a fourth column; and the total of all taxes assessed to each valuation in the last column of the roll. The treasurer shall also foot up the amounts carried to the last column, and certify upon the roll the aggregate amounts of the taxes levied.

**History:** 1895, Act 3, Imd. Eff. Feb. 19, 1895 ;-- CL 1897, 2865 ;-- CL 1915, 2739 ;-- CL 1929, 1648 ;-- CL 1948, 69.14 ;-- Am. 1998, Act 254, Imd. Eff. July 13, 1998