

HOUSE BILL No. 5355

December 12, 1989, Introduced by Reps. Willis Bullard and Honigman and referred to the Committee on Taxation.

A bill to amend sections 7, 9, and 10 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, 41.729, and 41.730 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Sections 7, 9, and 10 of Act No. 188 of the
2 Public Acts of 1954, section 7 as amended by Act No. 180 of the
3 Public Acts of 1986, being sections 41.727, 41.729, and 41.730 of
4 the Michigan Compiled Laws, are amended to read as 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~~ A warrant IS ATTACHED commanding the township treasurer to
 22 collect the assessments ~~therein~~ in accordance with the direc-
 23 tions of the township board. ~~in respect thereto. Said warrant~~
 24 ~~shall further require the township treasurer on the 1st day of~~
 25 ~~September following the date when any such assessments or any~~
 26 ~~part thereof have become due to submit to the township board a~~
 27 ~~sworn statement setting forth the names of the persons~~

1 ~~delinquent, if known, a description of the parcels of land upon~~
2 ~~which there are delinquent assessments and the amount of such~~
3 ~~delinquency, including accrued interest and penalties computed to~~
4 ~~September 1 of such year.~~ Upon receiving ~~such~~ THE special
5 assessment roll and warrant, the treasurer shall proceed to col-
6 lect the several amounts assessed ~~therein~~ ON THE ROLL as the
7 ~~same shall~~ AMOUNTS become due.

8 Sec. 10. ~~In case the~~ THE treasurer shall ~~, as above pro-~~
9 ~~vided, report as~~ ADD TO THE delinquent TAX ROLL OF THE TOWNSHIP
10 any assessment or part ~~thereof, the township board shall certify~~
11 ~~the same to the supervisor, who shall reassess on the annual~~
12 ~~township tax roll of such year in a column headed "special~~
13 ~~assessments" the sum so delinquent, with interest and penalties~~
14 ~~to September 1 of such year, and an additional penalty of 6% of~~
15 ~~the total amount. Thereafter the statutes relating to township~~
16 ~~taxes shall be applicable to such reassessments~~ OF AN ASSESSMENT
17 REMAINING UNPAID AFTER FEBRUARY 14 AND THE SPECIAL ASSESSMENT
18 SHALL BE RETURNED AS DELINQUENT TO THE COUNTY TREASURER IN THE
19 SAME MANNER AS PROVIDED FOR DELINQUENT TAXES UNDER THE GENERAL
20 PROPERTY TAX ACT, ACT NO. 206 OF THE PUBLIC ACTS OF 1893, BEING
21 SECTIONS 211.1 TO 211.157 OF THE MICHIGAN COMPILED LAWS.