

**EXTENSION OF TIME FOR PAYMENT OF DRAIN TAXES OR HIGHWAY ASSESSMENTS
(EXCERPT)
Act 292 of 1931**

211.393 Delinquent drain taxes or highway assessments; installments; remittance of accrued interest and penalties; interest.

Sec. 3. If any part or parts of the drain taxes or highway assessments have become delinquent, and if the county has advanced money for the payment of the bonds by reason of the delinquency, or if refunding bonds have been issued to extend the time of payment of the bonds, the board of commissioners may, by resolution, at any time before the sale of land for the drain taxes or highway assessments only, or, if the lands shall have been bid off to the state at a tax sale for the drain taxes or highway assessments only, at any time before the lands shall have been deeded by the state treasurer, extend the time of payment of the delinquent taxes or assessments and divide the same into any number of installments not exceeding the number of the original installments, and may remit all or any part of the accrued interest and penalties. One of the installments shall be levied and collected on the general tax roll for each year following the last installment of the original drain tax or highway assessment of the same district, and interest thereon at 6 per cent from the date of the extension shall be included each year in the amount of the original or extended installment of the tax or assessment to be collected.

History: 1931, Act 292, Imd. Eff. June 8, 1931;—Am. 1932, 1st Ex. Sess., Act 27, Imd. Eff. May 10, 1932;—CL 1948, 211.393;—Am. 2002, Act 349, Imd. Eff. May 23, 2002.