



HOUSE BILL No. 5373

November 7, 1995, Introduced by Rep. Bullard and referred to the Committee on Tax Policy.

A bill to amend sections 5 and 15b of Act No. 188 of the Public Acts of 1954, entitled as amended

"An act to provide for the making of certain improvements by townships; to provide for paying for the improvements 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 improvements against property benefited; and to provide for the issuance of bonds in anticipation of the collection of special assessments and for the obligation of the township on the bonds,"

section 5 as amended by Act No. 180 of the Public Acts of 1986, being sections 41.725 and 41.735b of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Sections 5 and 15b of Act No. 188 of the Public
2 Acts of 1954, section 5 as amended by Act No. 180 of the Public
3 Acts of 1986, being sections 41.725 and 41.735b of the Michigan
4 Compiled Laws, are amended to read as follows:

1 Sec. 5. (1) If, after the hearing provided for in section
2 4, the township board desires to proceed with the improvement,
3 the township board shall approve or determine by resolution all
4 of the following:

5 (a) The completion of the improvement.

6 (b) The plans and estimate of cost as originally presented
7 or as revised, corrected, amended, or changed.

8 (c) The sufficiency of the petition for the improvement if a
9 petition is required. After this determination, the sufficiency
10 of the petition is not subject to attack except in an action
11 brought in a court of competent jurisdiction within 30 days after
12 the adoption of the resolution determining ~~such~~ THE sufficiency
13 OF THE PETITION.

14 (d) The special assessment district including the term of
15 the special assessment district's existence. If the nature of
16 the improvement to be made is such that a periodic redetermina-
17 tion of cost will be necessary without a change in the special
18 assessment district boundaries, the township board shall ~~so~~
19 state THAT in the resolution and shall set the dates ~~upon which~~
20 ~~such~~ WHEN THE redeterminations shall be made. After finally
21 determining the special assessment district, the township board
22 shall direct the supervisor to make a special assessment roll in
23 which are entered and described all the parcels of land to be
24 assessed, with the names of the respective record owners of each
25 parcel, if known, and the total amount to be assessed against
26 each parcel of land. ~~, which~~ FOR A SPECIAL ASSESSMENT LEVIED
27 BEFORE AUGUST 1995, THE amount ~~shall be~~ ASSESSED AGAINST EACH

1 PARCEL OF LAND IS the ~~relative portion~~ PROPORTIONATE AMOUNT of
2 the whole sum to be levied against all parcels of land in the
3 special assessment district as the benefit to the parcel of land
4 bears to the total benefit to all parcels of land in the special
5 assessment district. FOR A SPECIAL ASSESSMENT LEVIED AFTER JULY
6 1994, THE AMOUNT ASSESSED AGAINST EACH PARCEL OF LAND IS THE PRO-
7 PORTIONATE AMOUNT OF THE WHOLE SUM TO BE LEVIED AGAINST ALL PAR-
8 CELS OF LAND IN THE SPECIAL ASSESSMENT DISTRICT AS THE TAXABLE
9 VALUE OF THE PARCEL OF LAND BEARS TO THE TOTAL TAXABLE VALUE TO
10 ALL PARCELS OF LAND IN THE SPECIAL ASSESSMENT DISTRICT. When the
11 supervisor completes the assessment roll, the supervisor shall
12 affix TO THE ROLL his or her certificate ~~to the roll which cer-~~
13 ~~tificate states~~ STATING that the roll was made pursuant to a
14 resolution of the township board adopted on a specified date, and
15 that in making the assessment roll the supervisor, according to
16 his or her best judgment, has conformed in all respects to the
17 directions contained in the resolution and the statutes of this
18 state.

19 (2) AS USED IN THIS SECTION AND SECTION 15B, "TAXABLE VALUE"
20 MEANS THAT VALUE DETERMINED UNDER SECTION 27A OF THE GENERAL
21 PROPERTY TAX ACT, ACT NO. 206 OF THE PUBLIC ACTS OF 1893, BEING
22 SECTION 211.27A OF THE MICHIGAN COMPILED LAWS.

23 Sec. 15b. The township board of any township by resolution
24 may create and designate a fund to be known as the township
25 improvement revolving fund. ~~and thereafter~~ BEFORE AUGUST 1995,
26 THE TOWNSHIP BOARD may transfer to ~~such~~ THE TOWNSHIP
27 IMPROVEMENT REVOLVING fund from the general fund of the township

1 in any ~~one~~ 1 year an amount not exceeding 2 mills of the state
2 equalized valuation of the real and personal property in the
3 township and ~~thereafter~~ IN EACH SUBSEQUENT YEAR may ~~each year~~
4 transfer from the general fund to the township improvement
5 revolving fund until ~~such~~ THAT fund ~~shall be equal to~~ EQUALS
6 5 mills of the state equalized valuation of the real and personal
7 property in the township. AFTER JULY 1995, THE TOWNSHIP BOARD
8 MAY TRANSFER TO THE TOWNSHIP IMPROVEMENT REVOLVING FUND FROM THE
9 GENERAL FUND OF THE TOWNSHIP IN ANY 1 YEAR AN AMOUNT NOT EXCEED-
10 ING 2 MILLS OF THE TAXABLE VALUE OF THE REAL AND PERSONAL PROP-
11 ERTY IN THE TOWNSHIP AND IN EACH SUBSEQUENT YEAR MAY TRANSFER
12 FROM THE GENERAL FUND TO THE TOWNSHIP IMPROVEMENT REVOLVING FUND
13 UNTIL THAT FUND EQUALS 5 MILLS OF THE TAXABLE VALUE OF THE REAL
14 AND PERSONAL PROPERTY IN THE TOWNSHIP. All interest charges col-
15 lected ~~shall become~~ ARE a part of ~~such~~ THE TOWNSHIP IMPROVE-
16 MENT REVOLVING fund. ~~and the~~ THE township board may transfer
17 FUNDS from the township improvement revolving fund to the general
18 fund ~~such sum or sums and at such time or times as~~ WHEN, in the
19 judgment of the board, FUNDS should be transferred.