

## SENATE BILL No. 1114

September 10, 1996, Introduced by Senator BOUCHARD and referred to the Committee on Finance.

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:

- 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:
- Sec. 5. (1) If, after the hearing provided for in section
- 6 4, the township board desires to proceed with the improvement,

- 1 the township board shall approve or determine by resolution all
  2 of the following:
- 3 (a) The completion of the improvement.
- 4 (b) The plans and estimate of cost as originally presented 5 or as revised, corrected, amended, or changed.
- 6 (c) The sufficiency of the petition for the improvement if a 7 petition is required. After this determination, the sufficiency 8 of the petition is not subject to attack except in an action 9 brought in a court of competent jurisdiction within 30 days after 10 the adoption of the resolution determining —such—THE sufficiency
- (d) The special assessment district including the term of 13 the special assessment district's existence. If the nature of 14 the improvement to be made is such that a periodic redetermina-15 tion of cost will be necessary without a change in the special 16 assessment district boundaries, the township board shall -so-17 state THAT in the resolution and shall set the dates -upon which 18 such WHEN THE redeterminations shall be made. After finally 19 determining the special assessment district, the township board 20 shall direct the supervisor to make a special assessment roll in 21 which are entered and described all the parcels of land to be 22 assessed, with the names of the respective record owners of each 23 parcel, if known, and the total amount to be assessed against 24 each parcel of land. -, which FOR A SPECIAL ASSESSMENT LEVIED 25 BEFORE JANUARY 1, 1997, THE amount -shall-be- ASSESSED AGAINST 26 EACH PARCEL OF LAND IS the relative portion PROPORTIONATE 27 AMOUNT of the whole sum to be levied against all parcels of land

11 OF THE PETITION.

- 1 in the special assessment district as the benefit to the parcel
- 2 of land bears to the total benefit to all parcels of land in the
- 3 special assessment district. FOR A SPECIAL ASSESSMENT LEVIED
- 4 AFTER DECEMBER 31, 1996, THE AMOUNT ASSESSED AGAINST EACH PARCEL
- 5 OF LAND IS THE PROPORTIONATE AMOUNT OF THE WHOLE SUM TO BE LEVIED
- 6 AGAINST ALL PARCELS OF LAND IN THE SPECIAL ASSESSMENT DISTRICT AS
- 7 THE TAXABLE VALUE OF THE PARCEL OF LAND BEARS TO THE TOTAL TAX-
- 8 ABLE VALUE TO ALL PARCELS OF LAND IN THE SPECIAL ASSESSMENT
- 9 DISTRICT. When the supervisor completes the assessment roll, the
- 10 supervisor shall affix TO THE ROLL his or her certificate -to-the
- 11 roll which certificate states STATING that the roll was made
- 12 pursuant to a resolution of the township board adopted on a spec-
- 13 ified date, and that in making the assessment roll the supervi-
- 14 sor, according to his or her best judgment, has conformed in all
- 15 respects to the directions contained in the resolution and the
- 16 statutes of this state.
- 17 (2) AS USED IN THIS SECTION AND SECTION 15B, "TAXABLE VALUE"
- 18 MEANS THAT VALUE DETERMINED UNDER SECTION 27A OF THE GENERAL
- 19 PROPERTY TAX ACT, ACT NO. 206 OF THE PUBLIC ACTS OF 1893, BEING
- 20 SECTION 211,27A OF THE MICHIGAN COMPILED LAWS.
- 21 Sec. 15b. The township board of any township by resolution
- 22 may create and designate a fund to be known as the township
- 23 improvement revolving fund. and thereafter BEFORE JANUARY 1,
- 24 1997, THE TOWNSHIP BOARD may transfer to -such THE TOWNSHIP
- 25 IMPROVEMENT REVOLVING fund from the general fund of the township
- 26 in any -one I year an amount not exceeding 2 mills of the state
- 27 equalized valuation of the real and personal property in the

- I township and thereafter IN EACH SUBSEQUENT YEAR may each year
- 2 transfer from the general fund to the township improvement
- 3 revolving fund until -such THAT fund -shall be equal to EQUALS
- 4 5 mills of the state equalized valuation of the real and personal
- 5 property in the township. AFTER DECEMBER 31, 1996, THE TOWNSHIP
- 6 BOARD MAY TRANSFER TO THE TOWNSHIP IMPROVEMENT REVOLVING FUND
- 7 FROM THE GENERAL FUND OF THE TOWNSHIP IN ANY 1 YEAR AN AMOUNT NOT
- 8 EXCEEDING 2 MILLS OF THE TAXABLE VALUE OF THE REAL AND PERSONAL
- 9 PROPERTY IN THE TOWNSHIP AND IN EACH SUBSEQUENT YEAR MAY TRANSFER
- 10 FROM THE GENERAL FUND TO THE TOWNSHIP IMPROVEMENT REVOLVING FUND
- 11 UNTIL THAT FUND EQUALS 5 MILLS OF THE TAXABLE VALUE OF THE REAL
- 12 AND PERSONAL PROPERTY IN THE TOWNSHIP. All interest charges col-
- 13 lected -shall become ARE a part of -such THE TOWNSHIP IMPROVE-
- 14 MENT REVOLVING fund. -and the- THE township board may transfer
- 15 FUNDS from the township improvement revolving fund to the general
- 16 fund such sum or sums and at such time or times as WHEN, in the
- 17 judgment of the board, FUNDS should be transferred.